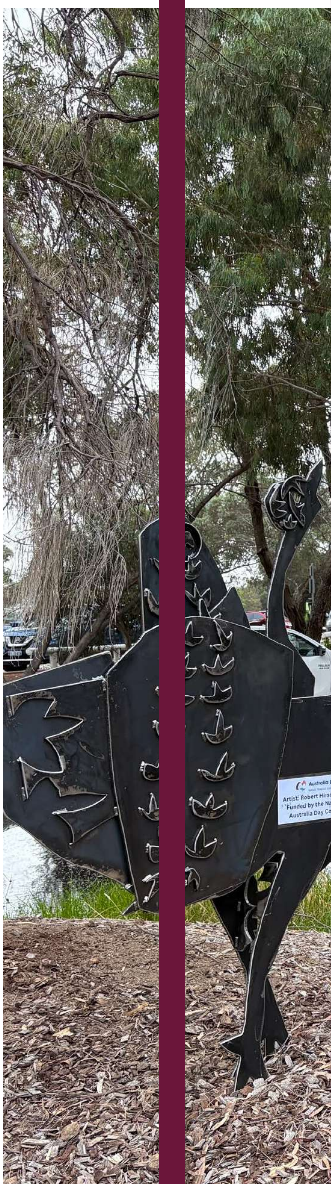
SHIRE OF WAGIN

HEART OF THE GREAT SOUTHERN



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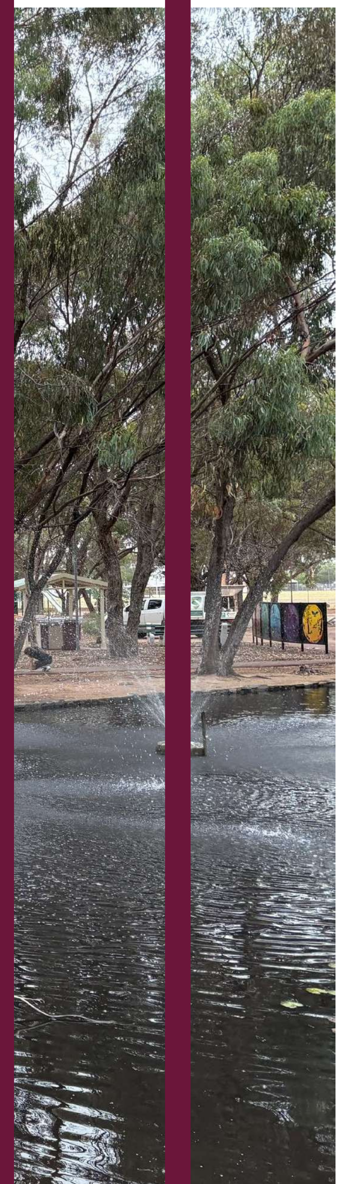

ANNUAL BUDGET

SHIRE OF WAGIN

2026/27 Budget

CONTENTS

2026/27 Budget
Executive Summary

The budget comprises expenditure of $14.4 million including operating expenditure of $10.0 million and capital expenditure of $3.85 million. Overall, the budget continues deliver of the Corporate Business Plan including the Shire's capital program and ensures funding for the extensive services provided by the Shire including Homecare.

The headline investment is tackling staff accommodation by proposing a funding model for the staff accommodation strategy. This program will result in the renewal of the Shire's housing stock and introduce two new staff houses.

The draft 2026-27 draft budget is ambitious and asset-focused. It is a budget that will enable the Shire to build and repair tangible things. It is also aligned to the priorities of the draft Strategic Community Plan.

The context to deliver such a budget is challenging with both the cost increases that were being experienced prior to the latest conflict in the Middle East and those that have only increased since the start of the year. To keep rate increases low and deliver this ambitious, capital-focused program, reserve funds have been utilised selectively to continue to deliver specific capital projects and major maintenance that is much needed for our buildings and facilities is sound financial management.

Despite increasing challenges associated with providing services to the community in an economic environment of increasing costs, the Shire continues to look for ways to reduce expenditure on operational spends to ensure the continued financial sustainability of the Shire of Wagin.

The budget through the purchase of equipment like an elevated work platform and the selection and prioritisation of maintenance jobs also enables the Shire to be more self-sufficient and less reliant on contractors to do maintenance projects. This will help keep costs down but also improve the timeliness of critical maintenance.

The budget reflects that agility is required in budget setting. The Shire is grants dependent to achieve many of its capital and discretionary operating projects. Many of these grants are opportune and rely on co-contributions from the Shire.

Rates Income

Minimum rated properties will increase by either 10% (GRV non commercial), 13% (UV General) or 29% (GRV Commercial / Industrial). Maintaining an above average increase on GRV and UV General properties will bring the Shire of Wagin more into line with the regional average over time. The increase in minimum rates on GRV Commercial / Industrial properties is considered to be critical to overcoming land development inertia.

The budget proposes a 6.8% increase in rate yield. This equates to a 4.7% increase in the effective rates yield disregarding the increase on three assessments that transitioned from UV to GRV. However, rates on non-minimum rated properties (almost 80% of properties) will increase on average by just 3.5%.

This year the Shire has continued with differential rating within the GRV category. This followed on from the revaluation of GRV properties carried out by the Valuer General in 2022/23 which saw a wide variance between commercial and residential property value increases.

By adopting differential rates, it is possible to set a different rate in the dollar for each sub-group and thereby make a more equitable change for all ratepayers. Rate increases assist in provision of service delivery that meets reasonable community needs.

The UV differential rate category for commercial energy generation and storage introduced in 2024/25 has been continued. This is for farmland properties that have a commercial energy generation and storage development, such as windfarm of battery storage. There will not be any properties impacted by this differential rate in the next few years.

While acknowledging the symbolic aspect, the Shire of Wagin aims to be proactive and give advance notice to ratepayers and power producers of the proposal as the onset of windfarms and the like will involve significant regulatory and other costs for the Shire. Wind farms are expected to have a significantly greater financial impact on the Shire compared to traditional farmland.

Grants

Part of the annual Commonwealth Financial Assistance Grant ($1,805,386 or 82%) was paid in advance in June 2026 and was classified as 2025/26 income. The remaining figure for 2026/27 is estimated at $389,289.

Regional Road Group funds of $576.072 have been allocated to Beaufort, Ballagin and Jaloran Roads. Commodity Route funding of $72,694 will be spent on Stewart Road.

Roads to Recovery funding of $593,064 funds will be spent on Bockaring, Norring and Behn Ord Roads. The untied Direct Road Grants amount has increased to $201,545.

A year-on-year comparison of major grant income is outlined below:

Grant	**2026/27**	**25/26**
General Purpose Grant	$1,441.697	$1,368,903
General Purpose Road Grant	$ 752,978	$ 709,686
Roads to Recovery	$ 593,064	$ 499,422
Road Project Grant	$ 574,407	$ 468,405
Road Direct Grant	$ 201,545	$ 186,436

Reserve Accounts

The Council commences the new financial year with $3,691,211 in its reserve accounts. This budget includes transfers to and from reserves and interest with a predicted reduction overall in reserve funds of $385,245, mainly attributable to use of $658,500 for the staff housing project. In response to the Landfill Planning and Closure Plan received by Council at the meeting on 23 June 2026 recommending an annual reserve contribution for anticipated landfill closure costs, a $20,000 transfer to the Refuse Site Rehabilitation Reserve has been budgeted. The proposed transfers are shown on page 18 of the budget. The projected closing balance is $3,305,966 at the end of the 2026/27 financial year.

Debt Servicing

The outstanding loan principal at 1 July 2026 is $246,085 inclusive of Self - Supporting Loans. The principal repayments for 2026/27 amount to $68,035 and interest payable $24,936 (incl Government Guarantee). A new loan of $400,000 is proposed for the staff housing project, leaving a balance of $578,051 at 30 June 2027.

The self-supporting component of the above loan balance as at 1 July 2026 is

$64,661 with principal repayments of $14,512 and interest of $3,227. The self-supporting loan balance will be $50,149 at 30 June 2027, with the loan for the Wagin Ag Society being fully repaid.

Capital Works Program

The Capital Works Program totals $3,849,604. This is split into the following categories:

Buildings	$1,126,957
Furniture & Equipment	$106,000
Plant & Equipment	$496,500
Roads and Drainage	$1,931,046
Footpaths	$144,000
Other Infrastructure	$45,101

The Council's contribution to these works totals $2,154,668 while the balance of the $1,296,936 is derived from grant funding and $400,000 from loan funding. Capital Income includes provision for the sale of vehicles totalling $166,000.

Capital Expenditure
The following major capital expenditure items have been included in the budget (excluding carry forward projects):

Land & Buildings

Dental Clinic Repainting	$7,500
Public Toilet Block Upgrades	$10,600
Sportsground Grandstand Roller Door	$8,000
Wedgecarrup Hall Upgrades	$9,000
Courthouse/Library - Reattach Ridge Capping & Tiles	$10,000
Town Hall Kitchen Improvements	$15,000
New Staff House 1 (3 x 2 modular)	$499,160
New Staff House 2 (3 x 2 modular)	$499,160
Replacement of Carpet – Staff House	$8,000

Plant

DCEO Vehicle	$70,000
Ranger Vehicle	$42,000
Homecare Gardeners Ute	$22,000
Homecare Gardeners Trailer	$7,500
Side Tipper Truck 13T	$225,000
Street Sweeper	$65,000
Haulotte HTA 13P Trailer Mounted Boom Lift	$65,000

Furniture & Equipment

Dual CCTV / ANPR - 11 Arthur Road	$40,000
Cable Machine - Community Gym	$10,300
Chlorine & Acid Controllers - Swimming Pool	$32,000
Portable Lighting Towers - Swimming Pool	$18,100
Metro Count Road Counter	$5,600

Roads and Drainage

Shire - Main Drain/Padbury Lane	$30,000
Shire - Culvert repairs as needed	$75,000
RRG - Beaufort Road - Reconstruct Seal Widen SLK 8.3 to 10.3	$268,158
RRG - Jaloran Road - Reseal - SLK 8.72 to 11.72	$127,237
RRG - Ballagin Road - Reconstruct Seal Widen - SLK 4.0 to 6.0	$391,938
RTR - Norring Road - Reconstruct Seal Widen - SLK 0.0 to 1.5	$234,063
RTR - Behn Ord Road - Reconstruct Seal Widen SLK 1.29 to 2.79	$114,202
RTR - Bockaring Road - Reconstruct Seal Widen - SLK 2.0 to 4.12	$244,799
Shire - Bullock Hills Road - Gravel Shoulders - SLK 2.58 to 3.78	$21,604
CRF - Stewart Road - Seal Widen - SLK 0.0 to 0.31	$134,103
Shire - Lime Lake West Road - Gravel Sheet - SLK 3.92 to 6.03	$59,148
Shire - Robinson Road - Gravel Sheet - SLK 3.81 to 4.33	$18,499
Shire - Trenton Street - Kerbing - Theta to Tudhoe (South)	$9,600
Shire - Theta Street - Kerbing - Both Sides	$18,000
Shire - Bullock Hills Road - Reseal - SLK 10.0 to 10.67	$105,278
Shire - Pabury Lane - Reseal	$7,880

Footpaths

Shire - Footpath - Trenton Street (Theta to Tudhoe)	$36,000
Shire - Footpaths - Theta Street (Thornton to Trenton)	$36,000
Shire - Footpaths - Ballagin Street (North of Sirdar Street)	$72,000

Other Infrastructure

Shade Sails - Swimming Pool	$10,000

Statutory Budget

SHIRE OF WAGIN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Wagin, a Class 4 local government conducts the operations of a local government with the following community vision:

To have a community where individuals, families and businesses can invest and prosper, preserving the safe, affordable and inclusive country lifestyle and ensuring that Wagin is a place people like to live in and visit.

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	3,024,829	2,826,350	2,811,809
Grants, subsidies and contributions		1,650,253	3,942,546	2,043,431
Fees and charges	13	800,339	773,429	782,913
Interest revenue	9(a)	206,922	235,957	230,462
Other revenue		362,065	383,223	454,218
		6,044,408	8,161,505	6,322,833
Expenses				
Employee costs		(3,460,445)	(3,255,777)	(3,136,523)
Materials and contracts		(2,332,631)	(2,248,875)	(2,236,781)
Utility charges		(341,101)	(377,680)	(349,806)
Depreciation	6	(3,521,475)	(3,474,146)	(3,439,465)
Finance costs	9(c)	(22,477)	(15,012)	(17,682)
Insurance		(200,573)	(216,423)	(212,447)
Other expenditure		(188,338)	(178,540)	(212,236)
		(10,067,040)	(9,766,453)	(9,604,940)
		(4,022,632)	(1,604,948)	(3,282,107)
Capital grants, subsidies and contributions		1,294,936	1,325,460	1,263,394
Profit on asset disposals	5	43,617	67,046	47,008
Loss on asset disposals	5	(1,101)	(6,466)	(9,560)
		1,337,452	1,386,040	1,300,842
Net result for the period		**(2,685,180)**	**(218,908)**	**(1,981,265)**
Total comprehensive income for the period		**(2,685,180)**	**(218,908)**	**(1,981,265)**

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		3,029,979	2,866,658	2,811,809
Grants, subsidies and contributions		935,714	3,202,700	2,046,081
Fees and charges		800,339	773,429	782,913
Interest revenue		206,922	235,957	230,462
Goods and services tax received		721,474	689,937	0
Other revenue		362,065	383,223	454,218
		6,056,493	8,151,904	6,325,483
Payments				
Employee costs		(3,435,080)	(3,276,036)	(3,108,063)
Materials and contracts		(1,606,117)	(1,480,672)	(2,224,936)
Utility charges		(341,101)	(377,680)	(349,806)
Finance costs		(22,477)	(15,437)	(17,682)
Insurance paid		(200,573)	(216,423)	(212,447)
Goods and services tax paid		(726,264)	(690,160)	0
Other expenditure		(188,338)	(178,540)	(212,236)
		(6,519,950)	(6,234,948)	(6,125,170)
Net cash provided by (used in) operating activities	4	(463,457)	1,916,956	200,313
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,729,457)	(1,180,519)	(1,886,907)
Payments for construction of infrastructure	5(b)	(2,120,147)	(1,744,520)	(2,043,921)
Proceeds from capital grants, subsidies and contributions		1,330,786	1,255,047	1,267,769
Proceeds from disposal of property, plant and equipment	5(a)	166,000	293,345	215,273
Proceeds on financial assets at amortised cost - self supporting loans		14,513	25,331	25,331
Net cash (used in) investing activities		(2,338,305)	(1,351,315)	(2,422,455)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(68,035)	(76,165)	(76,165)
Proceeds from new borrowings	7(a)	400,000	0	1,600,000
Net cash provided by (used in) financing activities		331,965	(76,165)	1,523,835
Net increase (decrease) in cash held		(2,469,796)	489,476	(698,306)
Cash at beginning of year		5,918,921	5,429,444	5,429,569
Cash and cash equivalents at the end of the year	4	**3,449,125**	**5,918,920**	**4,731,263**

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	2,914,516	2,774,514	2,748,685
Rates excluding general rates	2(a)	110,313	51,838	63,125
Grants, subsidies and contributions		1,650,253	3,942,546	2,043,431
Fees and charges	13	800,339	773,429	782,913
Interest revenue	9(a)	206,922	235,957	230,462
Other revenue		362,065	383,223	454,218
Profit on asset disposals	5	43,617	67,046	47,008
		6,088,025	8,228,553	6,369,842
Expenditure from operating activities				
Employee costs		(3,460,446)	(3,255,777)	(3,136,523)
Materials and contracts		(2,332,631)	(2,248,875)	(2,236,781)
Utility charges		(341,101)	(377,680)	(349,806)
Depreciation	6	(3,521,475)	(3,474,146)	(3,439,465)
Finance costs	9(c)	(22,477)	(15,012)	(17,682)
Insurance		(200,573)	(216,423)	(212,447)
Other expenditure		(188,338)	(178,540)	(212,236)
Loss on asset disposals	5	(1,101)	(6,466)	(9,560)
		(10,068,142)	(9,772,919)	(9,614,500)
Non cash amounts excluded from operating activities	3(c)	3,503,625	3,411,288	3,384,677
Amount attributable to operating activities		**(476,492)**	**1,866,922**	**140,019**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		1,294,936	1,325,460	1,263,394
Proceeds from disposal of property, plant and equipment	5(a)	166,000	293,345	215,273
Proceeds from financial assets at amortised cost - self supporting loans		14,513	25,331	25,331
		1,475,449	1,644,136	1,503,998
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(1,729,457)	(1,180,519)	(1,886,907)
Acquisition of infrastructure	5(b)	(2,120,147)	(1,744,520)	(2,043,921)
		(3,849,604)	(2,925,039)	(3,930,828)
Amount attributable to investing activities		**(2,374,155)**	**(1,280,902)**	**(2,426,830)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	400,000	0	1,600,000
Transfers from reserve accounts	8(a)	772,267	405,406	266,074
		1,172,267	405,406	1,866,074
Outflows from financing activities				
Repayment of borrowings	7(a)	(68,035)	(76,165)	(76,165)
Transfers to reserve accounts	8(a)	(387,022)	(214,500)	(944,764)
		(455,057)	(290,665)	(1,020,929)
Amount attributable to financing activities		**717,210**	**114,741**	**845,145**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	2,133,437	1,432,676	1,441,666
Amount attributable to operating activities		(476,492)	1,866,922	140,019
Amount attributable to investing activities		(2,374,155)	(1,280,902)	(2,426,830)
Amount attributable to financing activities		717,210	114,741	845,145
Surplus remaining after the imposition of general rates	3	**0**	**2,133,437**	**0**

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF WAGIN
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget of the Shire of Wagin which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures
Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures
All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements
The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits
• Measurement of provisions

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV Non-Commercial	Gross rental valuation	9.8280	677	8,776,638	862,568	0	862,568	857,612	833,156
GRV Commercial	Gross rental valuation	13.0576	62	2,667,888	348,362	0	348,362	265,887	265,887
UV General	Unimproved valuation	0.3040	268	560,390,000	1,703,586	0	1,703,586	1,651,015	1,649,642
UV Commercial energy generation and storage	Unimproved valuation	0.6080	0	0	0		0	0	0
Total general rates			1,007	571,834,526	2,914,516	0	2,914,516	2,774,514	2,748,685
		Minimum $							
(ii) Minimum payment									
GRV Non-Commercial	Gross rental valuation	850.00	135	232,356	114,750	0	114,750	104,625	104,625
GRV Commercial	Gross rental valuation	1,000.00	28	77,867	28,000	0	28,000	17,050	17,050
UV General	Unimproved valuation	875.00	109	17,798,984	95,375	0	95,375	80,600	80,600
UV Commercial energy generation and storage	Unimproved valuation	850.00	0	0	0	0	0	0	0
Total minimum payments			272	18,109,207	238,125	0	238,125	202,275	202,275
Total general rates and minimum payments			1,279	589,943,733	3,152,641	0	3,152,641	2,976,789	2,950,960
(iii) Ex-gratia rates									
CBH					21,844	0	21,844	18,196	16,502
					3,174,485	0	3,174,485	2,994,985	2,967,462
Discounts (Refer note 2(e))							(148,308)	(167,331)	(154,350)
Concessions (Refer note 2(f))							(1,348)	(1,302)	(1,302)
Total rates					3,174,485	0	3,024,829	2,826,352	2,811,810
Instalment plan charges							3,000	2,917	5,000
Instalment plan interest							4,000	3,851	4,000
Late payment of rate or service charge interest							10,500	12,133	17,500
							17,500	18,901	26,500

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)
05/10/2026

Option 2 (Two Instalments)
05/10/2026
09/02/2027

Option 3 (Four Instalments)
05/10/2026
07/12/2026
09/02/2027
12/04/2027

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	5/10/2026	0.00	0.0%	7.0%
Option two				
First instalment	5/10/2026	7.00	5.5%	7.0%
Second instalment	9/02/2027	7.00	5.5%	7.0%
Option three				
First instalment	5/10/2026	7.00	5.5%	7.0%
Second instalment	7/12/2026	7.00	5.5%	7.0%
Third instalment	9/02/2027	7.00	5.5%	7.0%
Fourth instalment	12/04/2027	7.00	5.5%	7.0%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - Non-Commercial	Land & properties with a predominantly residential use	The object of the rate is to be the base by which all other GRV properties are assessed.	The reason for the differential rate is to ensure that all ratepayers make a fair and equitable contribution towards works, services and facilites within the Shire.
GRV - Commercial	Land & properties with a predominantly Commerical or Industrial use.	The object of the rate for this category is to raise additional revenue to contribute towards the budget deficiency.	The higher rate reflects the additional costs associated with the higher level of services provided to the properties in this category.These services include carparking, landscaping and other amenities including costs associated with tourism and economic development that are of benefit to these ratepayers.
UV - General	Land & properties that are predominantly of a rural purpose including mining tenements.	This rating category are properties that are used exclusively for rural use – either residential or commercial and mining tenements. This rate contributes to the services desired by the community.	The reason for this rating category is to ensure that all ratepayers make a reasonable contribution to the cost of providing works, services and facilities within the Shire. This is considered the base rate above which all other UV properties are assessed.
UV - Commercial energy generation and storage	Land & properties that are predominantly of a rural purpose including mining tenements.	The object of the rate for this category is to raise additional revenue to contribute towards the budget deficiency than UV - General properties.	The higher rate reflects the additional costs associated with the regulatory and other costs associated with farmland properties that have a commercial energy generation and storage development, such as windfarm or battery storage.

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire will not raise service charges for the year ended 30th June 2027.

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
				$	$	$	
Rates (Early Payment discount)	Rate	5.0%		111,910	138,435	108,879	Rates received in full by the due date - 5th October 2026
Grainfeeds Pty Ltd	Rate	25.0%		3,264	8,829	8,829	Council resolution
Unigrain Pty Ltd	Rate	25.0%		13,547	3,662	36,642	Council resolution
Gilmac Pty Ltd	Rate	25.0%		19,586	16,405	0	Council resolution
				148,308	167,331	154,350	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
St John Ambulance	Fee and charge	Waiver	100.0%	420	420	381	381	1st bin waived, remaining payable	To assist community groups
Wagin Care & Share	Fee and charge	Waiver	100.0%	420	420	381	381	1st bin waived, remaining payable	To assist community groups
Wagin CWA	Rate	Concession	100.0%	1,348	1,348	1,302	1,302	Council resolution	To assist community groups
Wagin CWA	Fee and charge	Waiver	100.0%	420	420	381	381	1st bin waived, remaining payable	To assist community groups
Waratah Lodge (Juniper)	Fee and charge	Waiver	100.0%	420	420	381	381	1st bin waived, remaining payable	To assist community groups
					3,028	2,826	2,826		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	3,449,125	5,918,921	4,731,263
Financial assets		3,190	14,513	10,819
Receivables		198,798	203,948	217,683
Inventories		58,753	56,253	45,283
Other assets		25,747	20,097	32,056
		3,735,613	6,213,732	5,037,104
Less: current liabilities				
Trade and other payables		(320,139)	(311,739)	(246,973)
Contract liabilities		(15,534)	(8,599)	(27,100)
Capital grant/contributions liabilities		(71,945)	(36,095)	(94,589)
Long term borrowings	7	(31,575)	(52,533)	(218,705)
Employee provisions		(617,136)	(591,770)	(672,773)
		(1,056,329)	(1,000,736)	(1,260,140)
Net current assets		2,679,284	5,212,996	3,776,964
Less: Total adjustments to net current assets	3(b)	(2,679,284)	(3,079,559)	(3,776,964)
Net current assets used in the Statement of Financial Activity		0	2,133,437	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Less: Reserve accounts	8	(3,305,966)	(3,691,211)	(4,560,749)
Less: Current assets not expected to be received at end of year				
- Financial assets at amortised cost - self supporting loans		(3,190)	(14,513)	(10,819)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		31,575	52,533	218,705
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		598,297	573,631	575,899
Total adjustments to net current assets		(2,679,284)	(3,079,559)	(3,776,964)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Amounts excluded from operating activities	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(43,617)	(67,046)	(47,008)
Add: Loss on asset disposals	5	1,101	6,466	9,560
Add: Depreciation	6	3,521,475	3,474,146	3,439,465
Movement in current liabilities associated funds held in reserve account:				
- Current portion of employee benefit provisions		24,666	(2,278)	(10)
Non-cash movements in non-current assets and liabilities:				
- Employee benefit provisions		0	0	(17,330)
Non cash amounts excluded from operating activities		3,503,625	3,411,288	3,384,677

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES
Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES
General
Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

INVENTORY - LAND HELD FOR RESALE
Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION
The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

GOODS AND SERVICES TAX (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES
Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS
Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS
Short-term employee benefits
Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.
The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits
Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		3,449,125	5,918,921	4,731,263
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		3,393,445	3,735,905	124,101
Restricted financial assets at amortised cost - term deposits		0	0	4,558,337
		3,393,445	3,735,905	4,682,438
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	3,305,966	3,691,211	4,560,749
Contract liabilities		15,534	8,599	27,100
Capital grant/contributions liabilities		71,945	36,095	94,589
Total restricted financial assets		3,393,445	3,735,905	4,682,438

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(2,685,180)	(218,908)	(1,981,265)
Non-cash items:				
Depreciation	6	3,521,475	3,474,146	3,439,465
(Profit) on sale of assets	5	(42,516)	(60,580)	(37,448)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		5,150	3,750	(2,500)
(Increase)/decrease in inventories		(2,500)	(5,970)	5,000
(Increase)/decrease in other assets		(5,650)	12,809	850
Decrease in trade and other payables		8,400	70,732	5,995
(Increase)/decrease in contract liabilities		6,935	(13,351)	5,150
(Increase)/decrease in capital grant/contributions liabilities		35,850	(70,413)	(10,625)
(Increase)/decrease in employee related provisions		25,365	(20,212)	28,460
Decrease in other provisions		0	0	15,000
Capital grants, subsidies and contributions		(1,330,786)	(1,255,047)	(1,267,769)
Net cash provided by/(used in) operating activities		(463,457)	1,916,956	200,313

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

5. PROPERTY, PLANT AND EQUIPMENT

2026/27 Budget	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$
Land - freehold land	0	0	0	0	0
Buildings - non-specialised	1,126,957	0	0	0	0
Furniture and equipment	106,000	0	0	0	0
Plant and equipment	496,500	(123,484)	166,000	43,617	(1,101)
Total	1,729,457	(123,484)	166,000	43,617	(1,101)
(b) Infrastructure					
Infrastructure - roads	1,855,730	0	0	0	0
Infrastructure - drainage	75,316	0	0	0	0
Other infrastructure and footpaths	189,101	0	0	0	0
Total	2,120,147	0	0	0	0
Total	3,849,604	(123,484)	166,000	43,617	(1,101)

2025/26 Actual	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$
Land - freehold land	5,640	0	0	0	0
Buildings - non-specialised	128,042	0	0	0	0
Furniture and equipment	107,238	0	0	0	0
Plant and equipment	939,599	(232,765)	293,345	67,046	(6,466)
Total	1,180,519	(232,765)	293,345	67,046	(6,466)
(b) Infrastructure					
Infrastructure - roads	1,357,601	0	0	0	0
Infrastructure - drainage	106,300	0	0	0	0
Other infrastructure and footpaths	280,619	0	0	0	0
Total	1,744,520	0	0	0	0
Total	2,925,039	(232,765)	293,345	67,046	(6,466)

2025/26 Budget	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$
Land - freehold land	0	0	0	0	0
Buildings - non-specialised	1,013,257	0	0	0	0
Furniture and equipment	133,700	0	0	0	0
Plant and equipment	739,950	(177,825)	215,273	47,008	(9,560)
Total	1,886,907	(177,825)	215,273	47,008	(9,560)
(b) Infrastructure					
Infrastructure - roads	1,535,436	0	0	0	0
Infrastructure - drainage	165,877	0	0	0	0
Other infrastructure and footpaths	342,608	0	0	0	0
Total	2,043,921	0	0	0	0
Total	3,930,828	(177,825)	215,273	47,008	(9,560)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS
Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL
Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	1,040,524	1,020,122	1,028,951
Furniture and equipment	72,142	68,096	56,779
Plant and equipment	430,350	415,444	359,154
Infrastructure - roads	1,398,537	1,396,043	1,420,193
Infrastructure - drainage	108,147	107,955	465,672
Other infrastructure and footpaths	471,774	466,487	108,716
	3,521,475	3,474,146	3,439,465
By Program			
Governance	130,550	130,058	118,747
Law, order, public safety	135,100	115,433	98,280
Health	59,952	58,939	55,303
Education and welfare	49,224	48,286	48,076
Community amenities	60,480	59,356	59,075
Recreation and culture	889,229	879,951	880,857
Transport	2,011,630	2,008,083	2,004,343
Economic services	12,610	12,555	12,555
Other property and services	172,700	161,485	162,229
	3,521,475	3,474,146	3,439,465

MATERIAL ACCOUNTING POLICIES

DEPRECIATION
The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	8 to 35 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 50 years
Infrastructure - drainage	75 to 100 years
Other infrastructure and footpaths	10 to 50 years

AMORTISATION
The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Swimming Pool Redevelopment	139	WATC	6.0%	123,532	0	(18,066)	105,466	(5,970)	140,704	0	(17,172)	123,532	(6,743)	140,704	0	(17,172)	123,532	(7,833)
Staff Housing	137	WATC	6.0%	57,892	0	(19,954)	37,938	(2,941)	76,683	0	(18,791)	57,892	(4,081)	76,683	0	(18,791)	57,892	(4,670)
Doctor Housting	138	WATC	5.1%	(0)	0	0	0	0	14,871	0	(14,871)	(0)	(514)	14,871	0	(14,871)	0	(824)
Staff Housing	143	WATC	5.2%	0	400,000	(15,502)	384,498	(10,400)	0	0	0	0	0	0	1,600,000	0	1,600,000	0
				181,424	400,000	(53,522)	527,902	(19,310)	232,258	0	(50,834)	181,424	(11,339)	232,258	1,600,000	(50,834)	1,781,424	(13,327)
Self Supporting Loans																		
Wagin Ag Society	141	WATC	3.0%	11,497	0	(11,497)	0	(175)	33,978	0	(22,481)	11,497	(516)	33,978	0	(22,481)	11,497	(1,049)
Wagin Bowls Club	142	WATC	4.7%	53,165	0	(3,015)	50,150	(2,992)	56,015	0	(2,850)	53,165	(3,157)	56,014	0	(2,850)	53,164	(3,306)
				64,662	0	(14,513)	50,150	(3,167)	89,993	0	(25,331)	64,662	(3,673)	89,992	0	(25,331)	64,661	(4,355)
				246,086	400,000	(68,035)	578,052	(22,477)	322,251	0	(76,165)	246,086	(15,012)	322,250	1,600,000	(76,165)	1,846,085	(17,682)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Staff Housing	WATC	Debenture	10	5.2%	400,000	146,037	400,000	0
					400,000	146,037	400,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	16,000	16,000	16,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	16,000	16,000	16,000
Loan facilities			
Loan facilities in use at balance date	578,052	246,086	1,846,085
Unused loan facilities at balance date	578,052	246,086	1,846,085

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	573,631	24,666	0	598,297	575,909	24,222	(26,500)	573,631	575,899	17,277	0	593,176
(b) Plant Reserve	639,314	56,991	0	696,305	842,577	33,939	(237,202)	639,314	842,565	25,277	(195,128)	672,714
(c) Aerodrome Maintenance & Development Reserve	845	36	0	881	56,114	2,231	(57,500)	845	56,113	1,683	0	57,796
(d) Recreation Centre Equipment Reserve	10,161	2,237	(4,000)	8,398	16,180	681	(6,700)	10,161	16,180	485	0	16,665
(e) Municipal Buildings Reserve	68,827	2,960	(23,415)	48,372	102,868	4,044	(38,085)	68,827	102,867	3,086	0	105,953
(f) Information Technology Reserve	137,121	55,896	0	193,017	132,896	4,225	0	137,121	132,896	3,987	0	136,883
(g) Land Development Reserve	12,315	75,530	0	87,845	11,818	497	0	12,315	11,817	355	0	12,172
(h) Community Bus Reserve	25,301	1,088	(500)	25,889	23,505	1,796	0	25,301	23,504	1,505	0	25,009
(i) Homecare Reserve	19,796	851	0	20,647	18,545	1,251	0	19,796	18,544	556	0	19,100
(j) Recreation Development Reserve	292,972	12,598	(32,000)	273,570	311,070	12,848	(30,946)	292,972	311,065	9,332	(30,946)	289,451
(k) Refuse Site/Waste Management Reserve	300,401	32,917	0	333,318	279,158	21,243	0	300,401	279,153	17,877	0	297,030
(l) Refuse Site Rehabilitation Reserve	223,144	29,595	0	252,739	214,364	8,780	0	223,144	214,361	6,431	0	220,792
(m) Water Management Reserve	117,944	5,072	0	123,016	96,114	21,830	0	117,944	96,112	20,883	0	116,995
(n) Electronic Sign Reserve	17,011	731	0	17,742	16,324	687	0	17,011	16,324	490	0	16,814
(o) Community Gym Reserve	24,393	1,049	(10,300)	15,142	23,361	1,032	0	24,393	23,361	701	0	24,062
(p) Sportsground Renewal Reserve	480,309	20,653	(43,552)	457,410	470,072	18,710	(8,473)	480,309	470,066	14,102	(40,000)	444,168
(q) Emergency Bushfire Control Reserve	38,770	1,667	0	40,437	37,205	1,565	0	38,770	37,205	1,116	0	38,321
(r) Community Events Reserve	20,610	886	0	21,496	19,891	719	0	20,610	19,891	597	0	20,488
(s) Staff Housing Reserve	612,862	58,353	(658,500)	12,715	562,104	50,758	0	612,862	562,096	816,863	0	1,378,959
(t) Roadwork Reserve	75,484	3,246	0	78,730	72,042	3,442	0	75,484	72,040	2,161	0	74,201
	3,691,211	387,022	(772,267)	3,305,966	3,882,117	214,500	(405,406)	3,691,211	3,882,059	944,764	(266,074)	4,560,749

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	Provide provisions to meet Council's Long Service Leave and accrued Annual Leave liabilities to minimise the effect on Council's budget
(b) Plant Reserve	Ongoing	Provide funds for the ongoing replacement and upgrading of plant necessary in the performance of Council's core functions.
(c) Aerodrome Maintenance & Development Reserve	Ongoing	Provide for major maintenance (eg resealing of runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
(d) Recreation Centre Equipment Reserve	Ongoing	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.
(e) Municipal Buildings Reserve	Ongoing	Provide funds for the upgrading, renovating or restoration of existing Council owned buildings as well as construction of new Council
(f) Information Technology Reserve	Ongoing	Provide for the upgrade of IT software and hardware.
(g) Land Development Reserve	Ongoing	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
(h) Community Bus Reserve	Ongoing	Provide funds to for the maintenance, upgrade and change-over of the Wagin Community Bus.
(i) Homecare Reserve	Ongoing	Provide funds to meet replacement of plant and equipment and on-going operations of the Homecare program.
(j) Recreation Development Reserve	Ongoing	Provide funds for the expansion, upgrading and development of Council's Recreation and Sporting facilities.
(k) Refuse Site/Waste Management Reserve	Ongoing	Provide funds for a new refuse site, ongoing operation with the Shire's waste management and recycling program and working towards
(l) Refuse Site Rehabilitation Reserve	Ongoing	Provide funds to rehabilitate the existing refuse site once the site has been decomissioned.
(m) Water Management Reserve	Ongoing	To ensure Council spends the surplus Rural Town Funds on measures and projects in line with Council's Water Management Plan.
(n) Electronic Sign Reserve	Ongoing	Provide funds for the purchase and installation of an electronic sign in the Wagin townsite in the near future.
(o) Community Gym Reserve	Ongoing	Provide funds to allow for the maintenance, upgrade and change over of the Wagin Community Gym and equipment as required.
(p) Sportsground Renewal Reserve	Ongoing	Provide funds for the renewal of the Sportsground Precinct assets
(q) Emergency Bushfire Control Reserve	Ongoing	Provide funds during unexpected times of extreme emergency recovery and provide adequate assistance to bushfire requirements.
(r) Community Events Reserve	Ongoing	Provide funds for future community events.
(s) Staff Housing Reserve	Ongoing	Provide funds for future staff housing requirements.
(t) Roadwork Reserve	Ongoing	Provide funds for weather events or other circumstances that would have an impact on the roadwork program.

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	190,922	218,738	206,462
Late payment of fees and charges *	1,500	1,235	2,500
Other interest revenue	14,500	15,984	21,500
	206,922	235,957	230,462

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

The net result includes as expenses	2026/27 Budget	2025/26 Actual	2025/26 Budget
(b) Auditors remuneration			
Audit services	42,000	42,043	42,500
	42,000	42,043	42,500
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	22,477	15,012	17,682
	22,477	15,012	17,682
(d) Write offs			
General rate	0	326	1,000
	0	326	1,000

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	17,443	16,853	16,853
Meeting attendance fees	5,978	5,085	5,970
Other expenses	950	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	25,625	23,093	25,328
Deputy President			
Deputy President's allowance	4,361	4,213	4,214
Meeting attendance fees	3,150	2,228	3,038
Other expenses	950	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	9,716	7,596	9,757
Council member 3			
Meeting attendance fees	3,150	1,823	2,936
Other expenses	950	260	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	432	100
	5,355	3,670	5,441
Council member 4			
Meeting attendance fees	3,150	2,700	2,936
Other expenses	950	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	5,355	3,855	5,441
Council member 5			
Meeting attendance fees	3,150	1,553	2,936
Other expenses	950	850	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	5,355	3,558	5,441
Council member 6			
Meeting attendance fees	3,150	2,363	2,936
Other expenses	950	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	5,355	3,518	5,441
Council member 7			
Meeting attendance fees	3,150	3,038	2,936
Other expenses	950	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	436	100
	5,355	4,628	5,441
Total Council Member Remuneration	62,116	49,916	62,290
President's allowance	17,443	16,853	16,853
Deputy President's allowance	4,361	4,213	4,214
Meeting attendance fees	24,878	18,788	23,688
Other expenses	6,650	1,110	8,750
Annual allowance for ICT expenses	8,085	8,085	8,085
Travel and accommodation expenses	700	868	700
	62,116	49,916	62,290

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES
All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.
Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
Governance Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.	Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.
General purpose funding To collect revenue to allow for the provision of sevices and facilities for the community.	To collect revenue to allow for the provision of sevices and facilities for the community.
Law, order, public safety To collect revenue to allow for the provision of sevices and facilities for the community.	Includes costs associated with fire prevention and control, control of dogs, cats and other animals, abandoned vehicles, enforcement of associated local laws and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Includes costs associated with providing doctor, maternal and infant health services, analytical expenses ie water sampling.
Education and welfare To provide sevices and facilities to the elederly, disadvantaged, children and youth of the community.	Includes costs associated with providing a building for daycare, administering and running of the Wagin Homecare Program, including Community Aged Care Packages and some assistance to Wagin Frail Aged Lodge.
Community amenities To provide required essential services for the community.	Includes provision for the collection and disposal of residential, commercial and industrial refuse, provide an effective waste recycling service, ongoing maintenance of the Wagin Cemetery and running costs associated with providing public conveniences.
Recreation and culture To establish and effectively manage infrastructure, resources and provide opportunities which will help the social well-being of the community.	Includes costs associated with public halls, the Wagin Memorial Swimming Pool, Wagin Recreation Centre, sportsground maintenance and sportsground buildings/ facility maintenance, the provision of recreational services and programs, library services together with a contribution towards the costs associated with the running of the Wagin Woolorama.
Transport To provide safe, effective and efficient transport services to the community.	Includes construction and maintenance of Council's Infrastructure assets including roads, bridges footpaths, parking facilities, townscape, street trees and street lighting. Also, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.
Economic services To help promote the Shire and its economic wellbeing	Includes area promotion, tourism, economic and community development, control of declared flora and fauna, Landcare, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.
Other property and services To monitor and control Council's overhead operating accounts and other miscelaeous items.	Includes private works, town planning schemes and the provision for new residential developments, materials in store, costs associated with employment of the outside works crew, costs associated with the running of all Council plant and other unclassified revenue and expenses.

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	21,100	29,739	16,000
Law, order, public safety	13,700	11,297	12,700
Health	5,619	5,310	5,107
Education and welfare	61,510	67,255	103,379
Community amenities	453,640	423,807	409,147
Recreation and culture	59,095	58,673	58,795
Transport	12,708	6,721	7,185
Economic services	110,000	114,994	108,000
Other property and services	62,968	55,631	62,600
	800,339	773,429	782,913

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Information Notes

Account Number	Job Number	Balance Sheet Category	Account/Job Description	2025/2026 Budget	2025/2026 YTD Actual	2026/2027 Budget
				$	$	
Land						
Economic Services						
E167465		515	Creation of Lot 429 Tudhoe Street	(5,640)	(5,640)	0
Total - Economic Services				**(5,640)**	**(5,640)**	**0**
Total - Land				**(5,640)**	**(5,640)**	**0**
Buildings						
Governance						
E167744	B2505	521	Admin Building - Roof Safety System	(10,000)	0	(13,000)
Total - Governance				**(10,000)**	**0**	**(13,000)**
Health						
E167702	B2704	521	Dental Clinic Repainting	0	0	(7,500)
Total - Health				**0**	**0**	**(7,500)**
Education & Welfare						
Community Amenities						
E167764	B2706	521	Public Toilet Block Upgrades	0	0	(10,600)
Total - Community Amenities				**0**	**0**	**(10,600)**
Recreation And Culture						
E167784	B2203	521	NAB Building	(14,257)	(2,273)	(11,984)
E167780	B2501	521	Recreation Centre - New meter box	(56,000)	(28,473)	(35,552)
E167784	B2504	521	Court House - Create door to Courtyard	(8,000)	(8,000)	0
E167475	B2602	521	32 Ballagin Street - Roof repairs	(30,000)	(5,850)	0
E167780	B2611	521	Hockey/Cricket Pavilion	(14,621)	(14,621)	0
E167780	B2612	521	Replace Guttering on British Breeds Sheep Pavilion	(5,000)	0	0
E167780	B2702	521	Sportsground Grandstand Roller Door	0	0	(8,000)
E167774	B2703	521	Wedgecarrup Hall Upgrades	0	0	(9,000)
E167784	B2705	521	Courthouse/Library - Reattach Ridge Capping & Tiles	0	0	(10,000)
E167774	B2707	521	Town Hall Kitchen Improvements	0	0	(15,000)
Total - Recreation And Culture				**(127,878)**	**(59,187)**	**(89,537)**
Other Property & Services						
E167475	B2604	521	New Staff House 1 (3 x 2 modular) - Rear House	(450,000)	(30,981)	(499,160)
E167475	B2605	521	New Staff House 2 (3 x 2 modular) - Front House	(450,000)	(30,765)	(499,160)
E167475	B2610	521	Admin Office - Carpet Replacement (Walkways)	(5,000)	(7,109)	0
E167475	B2701	521	Replacement of Carpet - 5 Omdurman Street	0	0	(8,000)
Total - Other Property & Services				**(905,000)**	**(68,855)**	**(1,006,320)**
Total - Buildings				**(1,042,878)**	**(128,042)**	**(1,126,957)**
Plant & Equipment						
Governance						
E167746	PE2404	525	2025/26 - CEO - Isuzu MUX	(61,250)	(65,437)	0
E167746	PE2701	525	DCEO Vehicle	0	0	(70,000)
Total - Governance				**(61,250)**	**(65,437)**	**(70,000)**
Law, Order & Public Safety						
E16776	PE2605	525	Isuzu D-Max - SES (Funded by DFES)	(149,052)	(149,052)	0
E16776	PE2606	525	GWM Cannon 4 x 4 Utility (BRMC)	(48,086)	(48,085)	0
E167778	PE2702	525	Ranger Vehicle	0	0	(42,000)
Total - Law, Order & Public Safety				**(197,138)**	**(197,137)**	**(42,000)**
Health						
E167751	PE2602	525	2025/26 - Doctor's Vehicle	(50,000)	(40,204)	0
Total - Health				**(50,000)**	**(40,204)**	**0**
Education and Welfare						
E167752	PE2706	525	Homecare Gardeners Ute	0	0	(22,000)
E167752	PE2707	525	Homecare Gardeners Trailer	0	0	(7,500)
Total - Education and Welfare				**0**	**0**	**(29,500)**
Transport						
E167761	PE2603	525	2025/26 - Grader	(430,000)	(426,821)	0
E167761	PE2604	525	2025/26 - Multipac Multi Tyred Roller	(193,700)	(210,000)	0
E167761	PE2703	525	Side Tipper Truck 13T	0	0	(225,000)
E167761	PE2704	525	Street Sweeper	0	0	(65,000)
E167761	PE2705	525	Haulotte HTA 13P Trailer Mounted Boom Lift	0	0	(65,000)
Total - Transport				**(623,700)**	**(636,821)**	**(355,000)**
Total - Plant & Equipment				**(932,088)**	**(939,599)**	**(496,500)**

Furniture & Equipment						
Governance						
E167742	FE2401	523	New Server - Administration	(66,000)	(67,796)	0
Total - Governance				**(66,000)**	**(67,796)**	**0**
Law, Order & Public Safety						
E167110	FE2603	523	CCTV - Animal Pound	(10,000)	0	0
E167110	FE2705	523	Dual CCTV / ANPR - 11 Arthur Road	0	0	(40,000)
Total - Law, Order & Public Safety				**(10,000)**	**0**	**(40,000)**
Other Health						
Recreation & Culture						
E167284	FE2601	523	Floor Cleaner - Recreation Centre	(13,000)	(11,892)	0
E167756	FE2602	523	CCTV - 2 Pan Tilt Zoom Cameras for Sportsground	(15,000)	0	0
E167756	FE2605	523	Wireless Internet - Eric Farrow Pavilion	(10,000)	(8,148)	0
E167756	FE2606	523	Rec Centre - Two Burner Griddle / Gas Range Static Oven	(6,500)	(5,439)	0
E167754	FE2610	523	Pool Cleaner - WAVE 100 CB	(6,117)	(6,117)	0
E167756	FE2701	523	Cable Machine - Community Gym	0	0	(10,300)
E167754	FE2703	523	Chlorine & Acid Controllers - Swimming Pool	0	0	(32,000)
E167754	FE2704	523	Portable Lighting Towers - Swimming Pool	0	0	(18,100)
Total - Recreation & Culture				**(50,617)**	**(31,596)**	**(60,400)**
Transport						
E167763	FE2607	523	Depot - High Pressure Cleaner	(7,700)	(7,846)	0
E167763	FE2702	523	Metro Count Road Counter	0	0	(5,600)
Total - Transport				**(7,700)**	**(7,846)**	**(5,600)**
Total - Furniture & Equipment				**(134,317)**	**(107,238)**	**(106,000)**

Account Number	**Job Number**	**Balance Sheet Category**	**Account/Job Description**	**Budget**	**YTD Actual**	
Infrastructure - Roads						
Transport						
E167103	CP357	541	2023/24 - Shire - Main Drain/Padbury Lane	(25,000)	(22,509)	(30,000)
E167103	CP378	541	2024/25 - Shire - Thornton Street - Kerbing both sides	(7,422)	(7,422)	0
E167103	CP379	541	2024/25 - Shire - Lukin street - Kerbing both sides	(5,616)	(5,616)	0
E167103	CP380	541	2024/25 - Shire - Trenton Street - Kerbing north side	(11,018)	(11,018)	0
E167103	CP383	541	2024/25 - Shire - Hunt street - Reseal	(29,000)	(15,744)	0
E167105	BR3068	545	2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers (B	(65,877)	(62,257)	0
E167105	CP393	545	2024/25 - Dongolocking Road SLK 24.16 - Extend culvert / replace he	0	(3,368)	0
E167103	CP395	541	2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	(181,015)	(182,918)	0
E167103	CP396	541	2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	(180,000)	(180,030)	0
E167103	CP397	541	2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	(139,000)	(139,009)	0
E167103	CP398	541	2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	(180,422)	(180,442)	0
E167103	CP399	541	2025/26 - Shire - Gundaring Road - Gravel widen west side of road	(18,047)	(17,073)	0
E167103	CP400	541	2025/26 - Shire - Behn-Ord Road - Gravel Sheet	(43,791)	(41,650)	0
E167103	CP401	541	2025/26 - Shire - Toolibin South Road - Gravel Sheet	(48,967)	(48,509)	0
E167103	CP404	541	2025/26 - Thornton Street Kerbing - south side	(23,907)	0	(28,688)
E167103	CP405	541	2025/26 - Ventnor street Kerbing - Ware to Warwick	(23,907)	0	(28,688)
E167103	CP406	541	2025/26 - Khedive Street Kerbing - Both Sides	(20,000)	0	0
E167103	CP407	541	2025/26 - RRG - Jaloran Road - Reseal	(150,216)	(147,832)	0
E167103	CP408	541	2025/26 - Shire - Vernal Street - Reseal 2 coat	(42,200)	(23,694)	0
E167105	CP411	545	2025/26 - Shire - Culvert repairs as needed	(100,000)	(40,991)	(75,000)
E167103	CP410	541	2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	(371,376)	(334,161)	(38,881)
E167103	CP412	541	2026/27 - RRG - Beaufort Road - Reconstruct Seal Widen SLK 8.30 to	0	0	(268,158)
E167103	CP413	541	2026/27 - RRG - Jaloran Road - Reseal - SLK 8.72 to 11.72	0	0	(127,237)
E167103	CP414	541	2026/27 - RRG - Ballagin Road - Reconstruct Seal Widen - SLK 4.0 to (	0	0	(391,938)
E167103	CP415	541	2026/27 - RTR - Norring Road - Reconstruct Seal Widen - SLK 0.0 to 1	0	0	(234,063)
E167103	CP416	541	2026/27 - RTR - Behn Ord Road - Reconstruct Seal Widen SLK 1.29 to	0	0	(114,202)
E167103	CP417	541	2026/27 - RTR - Bockaring Road - Reconstruct Seal Widen - SLK 2.0 tc	0	0	(244,799)
E167103	CP418	541	2026/27 - Shire - Bullock Hills Road - Gravel Shoulders - SLK 2.58 to 3	0	0	(21,604)
E167103	CP419	541	2026/27 - Shire - Lime Lake West Road - Gravel Sheet - SLK 3.92 to 6.	0	0	(59,148)
E167103	CP420	541	2026/27 - Shire - Robinson Road - Gravel Sheet - SLK 3.81 to 4.33	0	0	(18,499)
E167103	CP421	541	2026/27 - CRF - Stewart Street - Seal Widen - SLK 0.0 to 0.31	0	0	(109,041)
E167103	CP423	541	2026/27 - Shire - Trenton Street - Kerbing - Theta to Tudhoe (South)	0	0	(9,600)
E167103	CP424	541	2026/27 - Shire - Theta Street - Kerbing - Both Sides	0	0	(18,000)
E167103	CP425	541	2026/27 - Shire - Bullock Hills Road - Reseal - SLK 10.0 to 10.67	0	0	(105,278)
E167103	CP426	541	2026/27 - Shire - Pabury Lane - Reseal	0	0	(7,880)
Total - Transport				**(1,666,781)**	**(1,463,901)**	**(1,931,046)**
Total - Infrastructure - Roads				**(1,666,781)**	**(1,463,901)**	**(1,931,046)**

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	YTD Actual	
				$	$	
Infrastructure - Other						
Law,Order & Public Safety						
E167112	IO028	543	250,000L Emergency Water Tank - Wagin Airfield	(3,083)	(3,083)	0
E167112	IO2604	543	Wedgecarrup BFB Water Tank	(15,300)	(23,974)	0
Total - Law,Order & Public Safety				**(18,383)**	**(27,057)**	**0**
Community Amenities						
E167191	IO2504	543	Wagin Cemetery - New niche wall	(10,000)	(7,500)	0
Total - Community Amenities				**(10,000)**	**(7,500)**	**0**
Recreation & Culture						
E167112	IO2501	543	Sportsground Water Tank	(48,500)	(48,137)	0
E167757	IO2502	543	Swimming Pool - Paving repairs under roller track	(8,500)	(8,400)	0
E167758	IO2507	543	Wetlands - Disabled Parking and Access Ramp	(30,000)	0	(10,000)
E167757	IO2601	543	Swimming Pool - Replacement Shadesail	(12,000)	(9,900)	0
E167758	IO2602	543	Drought Resilience Project - Grant Expenditure	(60,000)	(34,899)	(25,101)
E167758	IO2607	543	7.5KW Grundfos Pump - Weir	(5,309)	(5,436)	0
E167757	IO2701	543	Shade Sails - Swimming Pool	0	0	(10,000)
Total - Recreation & Culture				**(164,309)**	**(106,772)**	**(45,101)**
Transport						
E167782	IO2606	543	Airfield Taxiway Upgrade	(73,389)	(72,473)	0
Total - Transport				**(73,389)**	**(72,473)**	**0**
Total - Infrastructure - Other				**(266,081)**	**(213,802)**	**(45,101)**
Infrastructure - Footpaths						
Transport						
E167124	CP402	543	2025/26 - Thornton Street Footpath - Tarbet to Theta	(60,000)	(36,275)	0
E167124	CP403	543	2025/26 - Ventnor Street Footpath - Ware to Warwick	(48,000)	(30,541)	0
E167124	CP427	543	2026/27 - Shire - Footpath - Trenton Street (Theta to Tudhoe)	0	0	(36,000)
E167124	CP428	543	2026/27 - Shire - Footpaths - Theta Street (Thornton to Trenton)	0	0	(36,000)
E167124	CP429	543	2026/27 - Shire - Footpaths - Ballagin Street (North of Sirdar Street)	0	0	(72,000)
Total - Infrastructure - Footpaths				**(108,000)**	**(66,817)**	**(144,000)**
Total - Infrastructure - Footpaths				**(108,000)**	**(66,817)**	**(144,000)**
Grand Total				**(4,155,785)**	**(2,925,039)**	**(3,849,604)**

Summary by Balance Sheet Category

Land	515	(5,640)	(5,640)	0
Buildings	521	(1,042,878)	(128,042)	(1,126,957)
Furniture & Equipment	523	(134,317)	(107,238)	(106,000)
Plant & Equipment	525	(932,088)	(939,599)	(496,500)
Roads	541	(1,500,904)	(1,357,601)	(1,855,730)
Infrastructure Other	543	(374,081)	(280,619)	(189,101)
Infrastructure - Drainage	545	(165,877)	(106,300)	(75,316)
		(4,155,785)	**(2,925,039)**	**(3,849,604)**

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

ROADWORKS PROGRAM

CAPITAL RENEWAL	ROAD NO	JOB NO	DESCRIPTION	COST	RRG	RTR	B/SPOT	CRF	SHIRE	START	FINISH	LENGTH	DAYS	COMMENTS
Ballagin Road	3	CP410	Reconstruct Seal Widen	38,881	51,183				-	2.00	5.00	3.00	3	c/fwd from 2025/26
Beaufort Road	2	CP412	Reconstruct Seal Widen	268,158	178,772				89,386	8.30	10.30	2.00	10	Ongoing
Norring Road	9	CP415	Reconstruct Seal Widen	234,063		234,063			-	0.00	1.50	1.50	8	Ongoing
Behn Ord Road	6	CP416	Reconstruct Seal Widen	114,202		114,202			-	1.29	2.79	1.50	15	Ongoing
Bullock Hills Road	4	CP418	Gravel shoulders	21,604					21,604	2.58	3.78	1.20		Various
Lime Lake West Road	13	CP419	Gravel sheet	59,148					59,148	3.92	6.03	2.11	6	Ongoing
Robinson Road	182	CP420	Gravel sheet	18,499					18,499	3.81	4.33	0.52	10	Finish
Stewart Road	222	CP421	Seal Widen	109,041				72,694	36,347	0.00	0.31	0.31	10	Finish
FOOTPATHS														
Trenton Street	138	CP427	Theta to Tudhoe	36,000					36,000	0.00	0.08	0.08	2	Finish
Theta Street	140	CP428	Thornton to Trenton	36,000					36,000	0.00	0.08	0.08	2	Ongoing
Ballagin Street	176	CP429	North of Sirdar Street	72,000					72,000	0.59	0.43	0.16	4	Ongoing
KERBING														
Thornton Street (25/26)		CP404	South side	28,688					28,688	0.40	0.61	0.21	4	Ongoing
Ventnor street (25/26)		CP405	Ware to Warwick	28,688					28,688	0.40	0.61	0.21	4	Ongoing
Trenton Street	138	CP423	Theta to Tudhoe (south)	9,600					9,600	0.00	0.08	0.08	2	Ongoing
Theta street	126	CP424	both Side	18,000					18,000	0.00	0.08	0.08	4	Ongoing
RESEALS														
Jaloran road	5	CP413	Reseal	127,237	84,825				42,412	8.72	11.72	3.00	1	Ongoing
Bullock Hills Road	4	CP425	Reseal	105,278					105,278	10	10.67	0.98	1	finish
Pabury lane	185	CP426	Reseal	7,880					7,880	0.00	0.04	40mtrs	1	400 m2
CAPITAL UPGRADE														
Ballagin Road	3	CP414	Reconstruct Seal Widen	391,938	261,292				130,646	4.00	6.00	2.00	14	Ongoing
Culvert repairs		CP411	Various	75,000					100,000					Ongoing
Bockaring road	7	CP417	Reconstruct Seal Widen	244,799		244,799			-	2.00	4.12	2.12	15	Ongoing
Town			Main Drain/Padury lane	30,000					30,000				20	Various
GENERAL WORKS														
Maintenance			Bridge/Drainage	24,750					24,750					Various
Maintenance			Unscheduled	176,000					176,000					Various
Maintenance			Maintenance, Grading etc	231,000					231,000					Rural Roads
Woolorama Preparation				74,000					74,000					
Rural Tree Pruning			Clear Widen and form	80,000					80,000				20	Ongoing
			TOTAL	**$ 2,660,455**	**$ 576,072**	**$ 593,064**	**$ -**	**$ 72,694**	**$ 1,455,927**					

RURAL TREE PRUNING

ROAD	Road No	Description	Main Roads No	Shire Plant	START	FINISH	LENGTH	Contractor	Rate $	DAYS	Grader $	ontract Cost	Shire	Total
Lime Lake West	13	East of Andrews road	3150013	Grader	5.43	5.82	390 mts	Mulch	2,800	1	1,200	1,092		2,292
Lime Lake West	13	East of Andrews road	3150013	Grader	6.19	8.44	2.25	Mulch	2,800	2	1,200	6,300		7,500
Behn-Ord		Dumleyung Road east		Grader	1.61	5.1	3.5	Mulch	2,800	4	2,400	9,800		12,200
Risebourough	100	East of railway line	3150100	Grader	4.95	8.36	3.41	Mulch	2,800	4	2,400	9,548		11,948
Beaufort	2	South of Queerearrup	3150002	bobcat/ truck	16.84	17.81	0.96	Mulch	2,800	1	1,200	2,688	5,000	8,888
Beaufort	2	South of Norring Delyanine	3150002	bobcat/ truck	16.22	14.2	2.02	Mulch	2,800	3	2,180	5,656	5,000	12,836
Cailes	36	South of Beaufort	3150063	Grader	0.03	3.53	3.5	Mulch	2,800	4	2,400	9,800		12,200
Bockaring		Kirks Road South		Grader/bobcat	4.12	6.24	2.12	Mulch	2,800	2	1,200	5,936	5,000	12,136
Total											**$ 14,180**	**$ 50,820**	**$ 15,000**	**$ 80,000**

CULVERT REPAIRS

Road	Road No	Description	PIPE SIZE	START	FINISH	head walls	pipe length	Side
Piesseville Tarwonga	12	Repairs/ Extend	380mm	5.54	5.54	375mm	1.5	north
Piesseville Tarwonga	12	Repairs/ Extend	300mm	5.48	5.48	300mm	1.5	north
Piesseville Tarwonga	12	Repairs/ Extend	375mm	5.31	5.31	375mm	1.2	north
Piesseville Tarwonga	12	Repairs/ Extend	300mm	2.24	2.24	300mm	1.2	north

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

PLANT PURCHASES & DISPOSALS

	Plant No.	Rego	Budget Price	Budget Trade in	Budget Net Cost	Purchase GL	Plant Description (Disposal)	Net Book Value	Profit on Sale	Loss on Sale	Proceeds of Sale GL	Asset
			$	$	$			$	$	$		
PLANT & EQUIPMENT												
Governance												
DCEO's vehicle	P02	W001	(70,000)	38,000	(32,000)	E167746	Isuzu D-Max Wagon (2023) - DCEO	30,670	7,330	0	I042010	P02Y23
			(70,000)	38,000	(32,000)			30,670	7,330	0		
Law, Order & Public Safety												
Ranger's Vehicle	P38	W1044	(42,000)	16,000	(26,000)	E167778	Mahindra Pick-up Ttop (2023) - Ranger	16,179	0	(179)	I052004	P38Y22
			(42,000)	16,000	(26,000)			16,179	0	(179)		
Education & Welfare												
Darkan Homecare Vehicle	P86	W9800	0	22,000	22,000		2024 GWM Haval H6 Luxury Wagon	22,922	0	(922)	I082005	P86Y24
Homecare Gardeners Vehicle	New		(22,000)	0	(22,000)	E167752						
			(22,000)	22,000	0			22,922	0	(922)		
Transport												
Side Tipper Truck 13T	P40	W437	(225,000)	85,000	(140,000)	E167761	Isuzu Side Tipper Truck 13t (2019)	51,004	33,996	0	I122175	P40Y19
Street Sweeper	P45	W10554	(65,000)	5,000	(60,000)	E167761	Tennant Street Sweeper (2008)	2,709	2,291	0	I122175	P48
Haulotte HTA13P trailer-mounted boom lift	New		(65,000)	0	(65,000)	E167761		0	0	0		
			(355,000)	90,000	(265,000)			53,713	36,287	0		
TOTAL PLANT & EQUIPMENT			(489,000)	166,000	(323,000)			123,484	43,617	(1,101)		

Detailed Operating Programs

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	General Purpose Funding			
	Rate Revenue			
I031005	GRV	1,099,043	1,099,043	1,210,930
I031010	GRV Minimums	121,675	121,675	142,750
I031015	UV	1,649,641	1,649,642	1,703,586
I031020	UV Minimums	80,600	80,600	95,375
I031025	GRV Interim Rates	0	25,744	0
I031035	Back Rates	0	85	0
I031040	Ex-Gratia Rates (CBH)	16,502	18,196	21,844
I031045	Discount Allowed	(154,350)	(167,331)	(148,308)
I031050	Instalment Admin Charge	5,000	2,917	3,000
I031055	Account Enquiry Fee	5,000	8,542	7,000
I031060	(Rate Debtor Write Offs)	(1,000)	(326)	0
I031065	Penalty Interest	17,000	11,413	10,000
I031070	Emergency Services Levy	143,568	145,332	151,145
I031075	ESL Penalty Interest	500	720	500
I031080	Instalment Interest	4,000	3,851	4,000
I031090	Rate Legal Charges	5,000	17,388	10,000
		2,992,179	3,017,491	3,211,822
E031005	Valuation Expenses	(10,000)	(26,162)	(41,300)
E031010	Legal Costs/Expenses	(1,000)	(1,276)	(1,000)
E031015	Title Searches	(500)	(424)	(500)
E031020	Rate Recovery Expenses	(5,000)	(19,888)	(10,000)
E031025	Printing Stationery Postage	(2,000)	(3,320)	(3,000)
E031030	Emergency Services Levy	(143,568)	(146,349)	(151,145)
E031040	Rate Refunds	(1,000)	0	(1,000)
E031041	Rates Waivers/Concessions	(3,213)	(2,822)	(1,348)
E031042	Rubbish Waivers/Concessions	0	0	(1,680)
E031100	Administration Allocated	(103,266)	(106,224)	(117,270)
		(269,547)	(306,465)	(328,243)
	Other General Purpose Funding			
I032005	Grants Commission General	581,577	1,851,100	278,595
I032010	Grants Commission Roads	302,633	979,097	110,694
I032025	Photocopies, Publications, PA & Projector Hire	1,000	862	1,000
I032030	Reimbursements	100	0	100
I032035	Freedom of Information	0	30	100
I032040	Bank Interest	90,000	55,799	65,000
I032045	Reserves Interest	116,462	158,198	122,722
I032086	Debtor Penalty Interest	2,500	1,235	1,500
I032190	WALGA House Units	0	0	0
		1,094,272	3,046,321	579,711
E032005	Bank Fees and Charges	(11,000)	(14,290)	(17,590)
E032015	Interest on Loans	0	0	0
E032020	Sundry Debtor Write Offs	0	0	0
E032030	Audit Fees & Other Services	(42,500)	(42,043)	(42,000)
E032035	Administration Allocated	(74,979)	(77,127)	(85,147)
		(128,479)	(133,460)	(144,737)
	Total General Purpose Income	**4,086,451**	**6,063,812**	**3,791,533**
	Total General Purpose Expenditure	**(398,026)**	**(439,925)**	**(472,981)**

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Governance			
	Members of Council			
E041005	Sitting Fees	(23,689)	(20,868)	(24,878)
E041010	Training	(7,000)	(1,110)	(4,900)
E041015	Members Travelling	(700)	(868)	(700)
E041020	Communication Allowance	(8,085)	(8,374)	(8,085)
E041025	Election Expenses	(7,500)	(2,181)	0
E041030	Other Expenses	(4,000)	(73)	(4,000)
E041035	Conference Expenses	(7,500)	(1,672)	(7,500)
E041040	Presidents Allowance	(16,853)	(16,853)	(17,443)
E041045	Deputy Presidents Allowance	(4,214)	(4,213)	(4,361)
E041055	Refreshments and Receptions	(9,999)	(9,656)	(10,000)
E041060	Presentations	(2,500)	(344)	(1,500)
E041065	Insurance	(18,000)	(18,508)	(17,402)
E041075	Subscriptions	(39,330)	(39,805)	(41,000)
E041100	Administration Allocated	(129,625)	(133,339)	(147,204)
		(278,995)	(257,864)	(288,972)
	Other Governance			
I042030	Profit on Sale of Asset	27,273	28,164	7,330
I042045	Admin Reimbursements	5,000	800	2,000
I042050	Paid Parental Leave Reimbursement	0	0	0
		32,273	28,964	9,330
E042005	Administration Salaries	(921,572)	(946,027)	(1,069,597)
E042008	Admin Leave/Wages Liability	0	(6,289)	0
E042010	Administration Superannuation	(132,982)	(132,473)	(136,844)
E042011	Loyalty Allowance	(7,699)	(7,437)	(8,100)
E042012	Housing Allowance Admin	(9,243)	(8,396)	(8,383)
E042015	Insurance	(42,620)	(44,353)	(51,440)
E042020	Staff Training	(15,000)	(15,855)	(15,000)
E042030	Printing & Stationery	(28,000)	(21,533)	(26,000)
E042035	Phone, Fax & Modem	(4,000)	(2,998)	(4,000)
E042040	Office Maintenance	(58,900)	(61,803)	(63,626)
E042045	Advertising	(12,000)	(6,394)	(10,000)
E042050	Office Equipment Maintenance	(2,000)	(3,851)	(4,000)
E042055	Postage & Freight	(5,000)	(4,951)	(5,000)
E042060	Vehicle Running Expenses	(18,000)	(19,637)	(26,250)
E042065	Legal Expenses	(13,000)	(6,725)	(10,000)
E042070	Garden Expenses	(20,000)	(12,823)	(20,000)
E042075	Conference & Training	(7,500)	(4,774)	(6,000)
E042080	Computer Support	(157,685)	(175,112)	(193,267)
E042085	Other Expenses	(11,000)	(10,352)	(11,500)
E042090	Administration Allocated	(222,045)	(228,406)	(252,156)
E042095	Fringe Benefits Tax	(18,000)	(25,985)	(18,500)
E042100	Staff Uniforms	(4,500)	(3,309)	(3,740)
E042105	Minor Furniture & Equipment	0	0	(1,500)
E042115	Cash Round Off Control	0	2	0
E042120	Depreciation - Other Governance	(118,747)	(130,058)	(130,550)
E042125	Less Administation Allocated	1,606,447	1,652,469	1,824,297
E042170	Staff Professional Subscriptions	0	0	(1,000)
		(223,046)	(227,070)	(252,156)
	Total Governance Income	**32,273**	**28,964**	**9,330**
	Total Governance Expenditure	**(502,041)**	**(484,934)**	**(541,128)**

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Law, Order & Public Safety			
	Fire Prevention			
I051010	BFB Operating Grant	80,000	84,018	73,100
I051011	DFES - Capital Projects Grant	0	149,052	0
I051015	Sale of Fire Maps	50	24	50
I051025	Contributions and Reimbursements	500	0	500
I051030	Bush Fire Infringements	1,000	2,674	2,500
I051035	ESL Admin Fee	4,000	4,000	4,000
I051040	Donations	0	0	0
I051050	SES Other Income	0	0	0
I051070	Other Bushfire Grants Income	0	49,169	185,143
I051075	SES Operating Grant	30,150	29,107	30,743
		115,700	318,044	296,036
E051005	BFB Operation Expenditure	(80,000)	(117,873)	(73,100)
E051010	Communication Mtce	(5,500)	(6,012)	(5,500)
E051015	Advertising & Other Expenses	(2,500)	(4,742)	(2,500)
E051020	Fire Fighting/Emergency Services Expenses	(10,000)	(1,228)	(14,800)
E051025	Town Block Burn Off	(10,000)	(15,116)	(15,000)
E051030	Bushfire Risk Mitigation Coordinator	0	(34,735)	(170,143)
E051040	Other Bushfire Expenditure	(23,600)	(7,907)	(19,000)
E051045	Mt Latham & Condinning Repeats	(1,000)	(3,255)	(3,500)
E051048	Weather station - Upgrade system and maintenance	(14,000)	0	(5,000)
E051060	SES Operation Expenditure	(30,150)	(29,170)	(30,743)
E051100	Administration Allocated	(83,180)	(85,563)	(94,460)
E051190	Depreciation - Fire Prevention	(75,871)	(91,015)	(105,336)
		(335,801)	(396,616)	(539,082)
	Animal Control			
I052005	Dog Fines and Fees	5,000	2,329	4,500
I052006	Cat Fines and Fees	0	91	0
I052010	Hire of Animal Traps	100	29	100
I052015	Dog Registration	4,000	4,781	4,000
I052016	Cat Registration	2,500	1,369	2,500
		11,600	8,599	11,100
E052005	Ranger Salary	(19,220)	(17,311)	(19,701)
E052007	Ranger Telephone	(500)	(425)	(500)
E052010	Pound Maintenance	(9,200)	(4,038)	(4,703)
E052015	Dog Control Insurance	(500)	(230)	(636)
E052020	Legal Fees	(1,500)	(1,316)	(1,500)
E052025	Training & Conference	(1,000)	0	(1,000)
E052030	Ranger Services Other	(25,000)	(8,326)	(10,000)
E052033	Loss on Sale of Asset	0	0	(179)
E052035	Administration Allocated	(47,509)	(48,870)	(53,951)
E052190	Depreciation - Animal Control	(4,011)	(3,011)	(3,060)
		(108,440)	(83,527)	(95,231)
	Other Law, Order & Public Safety			
I053005	Abandoned Vehicles/Fines	50	0	50
I053060	Other law, Order & Public Safety Grants	40,190	28,483	30,677
		40,240	28,483	30,727

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
E053005	Abandoned Vehicles	(500)	(230)	(500)
E053045	CCTV & Security	(5,000)	(258)	(5,000)
E053055	Mosquito Control	(7,000)	(5,397)	(9,500)
E053056	Community Water Supply Programme	0	(628)	0
E053090	Depreciation - Other Law, Order & Public Safety	(18,398)	(21,407)	(26,704)
		(30,898)	(27,920)	(41,704)
	Total Law, Order & Public Safety Income	**167,540**	**355,126**	**337,863**
	Total Law, Order & Public Safety Expenditure	**(475,139)**	**(508,063)**	**(676,017)**
	Health			
	Maternal & Infant Health			
E071005	Medical Centre Mtce - Infant Health Centre	(6,195)	(8,375)	(7,347)
		(6,195)	(8,375)	(7,347)
	Preventative Services - Admin & Inspections			
I074005	Food Licences & Fees	500	714	800
		500	714	800
E074015	Other Control Expenses	(3,000)	(846)	(2,000)
E074035	Loss on Sale of Asset	0	(621)	0
E074100	Administration Allocated	(44,051)	(45,313)	(50,025)
E074190	Depreciation - Prevent Services	0	0	0
		(47,051)	(46,780)	(52,025)
	Other Health			
I076010	Rent - Medical Centre-Dentist	4,607	4,596	4,819
I076015	Reimbursements - Medical Practice	2,300	3,295	2,600
I076030	Profit on Sale of Asset	9,250	0	0
I076040	Reimbursements - Dr Kumar	1,200	1,709	1,500
		17,357	9,600	8,919
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(21,175)	(33,556)	(24,710)
E076025	Depreciation - Other Health	(55,303)	(58,939)	(59,952)
E076030	Doctors Vehicle Mtce	(3,000)	(2,965)	(3,000)
E076040	St Lukes Medical Services	(100,000)	(100,000)	(100,000)
		(179,478)	(195,460)	(187,662)
	Health - Preventative Services			
E077010	Analytical Expenses	(535)	(486)	(535)
		(535)	(486)	(535)
	Total Health Income	**17,857**	**10,314**	**9,719**
	Total Health Expenditure	**(233,259)**	**(251,101)**	**(247,569)**
	Education & Welfare			
	Pre Schools			
I083035	Day Care Lease	9,782	9,751	10,232
I083036	Day Care Reimbursements	5,000	3,270	5,000
		14,782	13,021	15,232

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
E080010	Kindegarten Maintenance (Daycare)	(10,820)	(9,894)	(12,762)
E080190	Depreciation - Pre-Schools	(25,918)	(25,918)	(26,412)
		(36,738)	(35,812)	(39,174)
	Other Education			
E081030	Contribution - Wagin Youthcare Chaplaincy Program	(2,600)	0	0
		(2,600)	0	0
	Homecare Program			
I082010	CHSP Grant	345,927	353,673	342,312
I082020	CHSP Fee for Service	51,807	49,305	51,278
I082025	Donations	0	864	500
I082031	Homecare - Other Income	10,380	21,928	10,380
I082040	HCP Client Daily Fee	41,790	8,199	0
I082045	HCP Government Funds	367,518	312,044	0
I082050	NDIS Contribution	52,919	6,907	0
I082055	Support at Home Grant	0	0	372,310
		870,341	752,920	776,780
E082010	Homecare Salaries	(695,400)	(488,331)	(610,406)
E082013	Homecare Leave/Wages Liability GEN	0	13,379	0
E082015	Maintenance & Gardening	(84,748)	(86,146)	(25,000)
E082025	Care Workers Salaries	0	(11,757)	0
E082030	Superannuation	(80,098)	(60,275)	(73,803)
E082035	Other Expenses	(7,000)	(7,483)	(8,000)
E082040	Travelling - Mileage	(15,000)	(13,070)	(15,000)
E082045	Staff Training	(5,500)	(4,110)	(5,000)
E082055	Subscriptions	(3,000)	(722)	(2,000)
E082060	Postage & Freight	(1,000)	(1,348)	(1,500)
E082063	Telephone Expenses	(3,000)	(2,577)	(3,000)
E082065	Printing & Stationery	(1,000)	(1,968)	(2,000)
E082070	Insurance	(19,902)	(20,734)	(20,706)
E082075	Building Maintenance	(3,000)	(7,581)	(6,000)
E082080	Plant & Equipment Mtce	(16,000)	(12,348)	(16,000)
E082083	Computer Equipment and Support	(10,000)	(11,561)	(12,000)
E082085	Consumable Supplies	(3,000)	(629)	(3,000)
E082090	Homecare Equipment and Catering Supplies	(1,000)	(371)	(1,000)
E082095	HCP Expenses	(76,403)	(88,527)	(54,000)
E082097	NDIS Expenses	(1,000)	(325)	0
E082100	Administration Allocated	(18,437)	(18,965)	(20,937)
E082105	Fringe Benefits Tax	0	(3,657)	(6,000)
E082120	Loss on Sale of Asset	0	0	(922)
E082190	Depreciation - Homecare	(22,158)	(22,368)	(22,812)
		(1,066,646)	(851,474)	(909,086)
		(196,305)	*(98,554)*	*(132,306)*
	Other Welfare			
I083010	Wagin Frail Aged Reimb	9,690	9,226	8,719
		9,690	9,226	8,719
E083010	Wagin Frail Aged Exp	(9,690)	(9,226)	(8,719)
		(9,690)	(9,226)	(8,719)
	Total Education & Welfare Income	**894,813**	**775,167**	**800,731**
	Total Education & Welfare Expenditure	**(1,115,674)**	**(896,512)**	**(956,979)**

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Community Amenities			
	Sanitation - Household Refuse			
I101005	Domestic Collection	287,274	287,720	317,100
I102020	Refuse Site Fees	20,000	21,157	20,000
		307,274	308,877	337,100
E101005	Domestic Refuse Collection	(57,000)	(55,512)	(64,300)
E101006	Green Waste Collection	(27,500)	(27,460)	(32,550)
E101010	Recycling Residential	(73,000)	(66,077)	(74,800)
E101015	Refuse Site Mtce	(178,750)	(178,034)	(187,776)
		(336,250)	(327,083)	(359,426)
	Sanitation - Other			
I102002	Commercial Collection Charges	71,628	71,440	78,540
I102005	Reimbursement Drummuster	500	993	1,000
I102010	Charges Bulk Rubbish	17,000	18,240	17,000
		89,128	90,673	96,540
E102005	Commercial Collection	(16,650)	(16,307)	(18,850)
E102010	Bulk Cardboard Collection	(18,000)	(18,880)	(21,800)
E102020	Recycling Commercial	(15,000)	(13,385)	(15,100)
E101020	Street Bin Renewal Program	(10,000)	0	0
E102190	Depreciation - Sanitation	(6,575)	(6,575)	(6,600)
		(66,225)	(55,147)	(62,350)
	Sewerage			
I104005	Septic Tank Fees	500	215	500
		500	215	500
E104005	Sewerage Treatment Plant	(50)	(28)	(50)
		(50)	(28)	(50)
	Town Planning			
I106005	Planning Fees	8,745	21,656	18,000
		8,745	21,656	18,000
E106005	Town Planning Expenses	(7,500)	(26,793)	(23,000)
E106100	Administration Allocated	(62,203)	(63,985)	(70,639)
		(69,703)	(90,778)	(93,639)
	Other Community Amenities			
I107005	Cemetery Fees	18,000	20,050	17,000
I107010	Community Bus Income	3,000	1,570	2,500
		21,000	21,620	19,500
E107005	Cemetery Mtce	(47,685)	(65,634)	(55,501)
E107010	Public Convenience Mtce	(57,940)	(59,923)	(54,600)
E107015	Community Bus Operating	(3,000)	(2,815)	(3,000)
E107100	Administration Allocated	(95,957)	(98,706)	(108,969)
E107190	Depreciation - Other Comm Amenities	(52,500)	(52,781)	(53,880)
		(257,082)	(279,859)	(275,951)
	Total Community Amenities Income	**426,647**	**443,041**	**471,640**
	Total Community Amenities Expenditure	**(729,310)**	**(752,895)**	**(791,415)**

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Recreation and Culture			
	Public Halls & Civic Centres			
I111005	Town Hall Hire	1,500	1,637	1,800
		1,500	1,637	1,800
E111005	Town Hall Mtce	(35,950)	(83,147)	(50,307)
E111010	Other Halls Mtce	(4,950)	(7,003)	(5,930)
E111190	Depreciation - Public Halls	(205,549)	(205,702)	(206,702)
		(246,449)	(295,852)	(262,939)
	Swimming Pool			
I112010	Swimming Pool Admission	25,000	24,307	25,000
I112020	Reimbursements	0	3,636	0
		25,000	27,943	25,000
E112040	Swimming Pool Contract Staff	(130,000)	(115,497)	(130,000)
E112015	Swimming Pool Maintenance	(128,800)	(151,643)	(142,560)
E112020	Swimming Pool Other Expenses	(2,000)	(1,253)	0
E113076	Interest on Loan 139 - Swimming Pool	(7,833)	(6,743)	(5,970)
E112190	Depreciation - Swimming Pools	(226,693)	(228,597)	(233,097)
		(495,326)	(503,733)	(511,627)
	Other Recreation & Sport			
I113005	Sportsground Rental	8,795	6,841	8,795
I113010	Sportsground Reimbursements	20,000	11,195	0
I113015	Power Reimbursements	7,000	9,023	8,000
I113020	Recreation Centre Hire	3,000	2,055	3,000
I113025	Reimbursements Other	1,000	239	1,000
I113030	Rec Centre Equipment Contributions	1,800	1,800	1,800
I113035	Sporting Club Leases	2,000	2,222	2,000
I113040	Other Recreation & Sport Grants & Contributions	106,558	96,286	24,095
I113055	Eric Farrow Pavillion Hire	5,000	5,565	5,000
I113065	Community Gym Membership	11,000	13,160	11,000
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	3,306	3,541	2,992
		169,459	151,927	67,682
E113005	Sportsground Mtce	(133,151)	(157,797)	(144,642)
E113010	Sportsground Building Mtce	(31,250)	(62,924)	(32,221)
E113015	Wetlands Park Mtce	(94,840)	(101,309)	(81,197)
E113020	Parks & Gardens Mtce	(73,701)	(67,586)	(66,844)
E113025	Puntapin Rock Mtce	(615)	(236)	0
E113030	Recreation Centre Mtce	(73,750)	(81,077)	(73,305)
E113035	Rec Staff Salaries	(1,500)	(61)	(1,000)
E113045	Other Expenses	(1,000)	(904)	(1,000)
E113050	Norring Lake Mtce	(6,870)	(8,032)	(8,083)
E113053	Parkland and Public Place Signage Renewal Program	(10,000)	(1,326)	(10,000)
E113054	Wagin Pump Track - Community Consultation & Grant Application	(10,000)	(1,408)	(10,000)
E113055	Other Rec & Sport Grant Funds Exp	0	(50,886)	0
E113065	Eric Farrow Pavilion Mtce	(31,270)	(37,515)	(44,179)
E113070	Rec Centre Sports Equipment	(2,000)	0	(1,000)
E113078	Interest on Loan 142 - SSL Bowls Club	(3,306)	(3,122)	(2,992)
E113095	Community Gym Expenditure	(10,150)	(17,103)	(14,694)
E113100	Administration Allocated	(198,144)	(203,821)	(225,014)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
E113190	Depreciation - Other Rec & Sport	(403,607)	(401,126)	(404,700)
		(1,085,154)	(1,196,233)	(1,120,872)
	Library			
I115010	Reimbursements & Grants	12,290	4,027	2,426
		12,290	4,027	2,426
E115005	Library Staff Salaries	(66,123)	(73,896)	(64,463)
E115008	Library Leave/Wages Liability	0	2,449	0
E115010	Superannuation	(7,035)	(8,653)	(6,686)
E115013	Staff Training	(3,000)	(3,635)	(4,000)
E115015	Court House (Library) Maintenance	(12,230)	(9,435)	(12,614)
E115020	Library Other Expenses	(3,000)	(2,999)	(3,000)
E115025	Public Library Materials Funding (Grant) Expenses	(12,290)	(3,687)	(2,426)
E115030	Library IT	(5,000)	(4,207)	(5,000)
E115035	Postage & Freight	(500)	0	(500)
E115190	Depreciation - Libraries	(4,068)	(4,085)	(4,285)
		(113,246)	(108,148)	(102,974)
	Other Culture			
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	1,049	1,200	208
I116065	Electronic Sign Advertising Income	2,500	2,888	2,500
I119020	Reimbursements	0	96	0
I119030	Community Events Income	13,000	14,506	23,000
I119031	Other Culture Grant Funds & Contributions	15,662	10,532	5,130
		32,211	29,222	30,838
E113077	Interest on Loan 141 - SSL Wagin Ag	(1,049)	(805)	(175)
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(74,001)	(80,182)	(82,370)
E116015	Community Centre Mtce	(15,175)	(13,254)	(16,021)
E116020	Historical Village	(2,600)	(3,120)	(2,616)
E116025	Heritage Review	(12,130)	0	(12,130)
E116045	Community Development Events	(51,499)	(46,311)	(51,500)
E116046	Christmas Decorations - Maintenance and Prizes	(3,500)	(4,523)	(4,500)
E116055	Other Culture Grant Funds & Contributions Exp	(2,532)	(1,531)	0
E116060	Little Gem Theatre Expenditure	(4,430)	(3,637)	(3,500)
E116065	Electronic Sign Maintenance	(4,500)	(5,207)	(4,500)
E116075	Other Culture Building Maintenance	(14,050)	(20,019)	(22,961)
E116190	Depreciation - Other Culture	(40,941)	(40,441)	(40,445)
		(226,907)	(219,530)	(241,217)
	Total Recreation & Culture Income	**240,460**	**214,756**	**127,746**
	Total Recreation & Culture Expenditure	**(2,167,082)**	**(2,323,496)**	**(2,239,629)**
	Transport			
	Streets Roads Bridges & Depot Construction			
I121005	Direct Road Grants	200,875	186,436	201,545
I121010	Road Project Grants	532,392	481,207	574,406
I121015	Roads to Recovery Grant	501,536	501,537	593,064
I121025	Contribution - Street Lighting	7,828	8,217	8,074
I121070	Roads Grants - Other	74,251	74,251	72,694
I121076	LRCIP Funding - Road Construction	20,129	20,129	0
		1,337,011	1,271,777	1,449,783

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Streets Roads Bridges & Depot Maintenance			
I122055	Diesel Fuel Rebate Income	50,000	30,556	40,000
I122060	Road Maintenance Operating Grant	5,000	0	0
		50,000	30,556	40,000
E122005	Road Maintenance & Maintenance Grading	(327,897)	(388,011)	(407,000)
E122007	Rural Tree Pruning	(80,001)	(74,723)	(80,000)
E122008	Rural Spraying	(9,998)	(9,912)	(10,000)
E122009	Town Site Spraying	(20,001)	(23,593)	(25,000)
E122010	Depot Mtce	(21,755)	(19,470)	(19,191)
E122011	Town Reserve & Verge Mtce	(12,500)	(19,969)	(20,000)
E122012	Bridge & Drainage Mtce	(22,500)	(10,611)	(24,750)
E122020	Footpath Mtce	(4,000)	(5,156)	(6,000)
E122025	Street Cleaning	(40,000)	(51,015)	(45,000)
E122030	Street Trees	(85,000)	(79,606)	(85,000)
E122035	Traffic & Street Signs Mtce	(3,999)	(2,873)	(4,000)
E122045	Townscape	(39,998)	(45,104)	(40,000)
E122050	Crossovers	(1,000)	(892)	(1,000)
E122080	Ballagin Street - Vehicle Speeds Investigation	(10,000)	0	0
E122055	RAMM Roads Database	(15,000)	(11,752)	(15,000)
E122060	Street Lighting	(77,000)	(82,708)	(85,000)
E122090	Graffiti Removal	(500)	0	(500)
E122100	Administration Allocated	(90,504)	(93,097)	(102,777)
E122190	Depreciation - Roads	(1,957,230)	(1,960,178)	(1,963,680)
E147120	Storm Damage - Not Claimable	0	(9,486)	0
		(2,818,883)	(2,888,156)	(2,933,899)
	Road Plant Purchases			
I122100	Profit on Sale of Asset	10,485	1,883	36,287
		10,485	1,883	36,287
E123010	Loss on Sale of Asset	(9,560)	(5,846)	0
		(9,560)	(5,846)	0
	Aerodrome			
I126020	Aerodrome Hangar Lease	7,185	6,267	12,208
I126025	Aerodrome - Other Income	0	455	500
		7,185	6,722	12,708
E126005	Aerodrome Maintenance	(13,917)	(20,538)	(17,087)
E126190	Depreciation - Aerodromes	(47,112)	(47,906)	(47,950)
		(61,029)	(68,444)	(65,037)
	Total Transport Income	**1,404,681**	**1,310,938**	**1,538,778**
	Total Transport Expenditure	**(2,889,472)**	**(2,962,446)**	**(2,998,935)**
	Economic Services			
	Rural Services			
I131020	Landcare Reimbursements	79,654	393	0
		79,654	393	0
E131020	Landcare	(108,730)	(27,737)	0
E131030	Rural Towns Program	(7,500)	(11,946)	(12,000)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
E131100	Administration Allocated	(32,984)	(33,929)	(37,457)
E131140	Water Management Plan / Harvesting	(12,000)	(47,076)	(18,540)
E131190	Depreciation - Rural Services	0	0	0
		(161,214)	(120,688)	(67,997)
	Tourism & Area Promotion			
I132005	Caravan Park Fees	70,000	68,353	70,000
I132010	Reimbursements	1,000	651	1,000
I132015	RV Area Fees	7,500	6,315	7,000
		78,500	75,319	78,000
E132015	Caravan Park Manager Salary	(42,733)	(52,939)	0
E132018	Superannuation	(4,528)	(3,794)	0
E132020	Caravan Park Mtce	(50,880)	(64,921)	(90,047)
E132023	Caravan Leave/Wages Liability	0	10,856	0
E132025	Subsidy Historic Village	(8,500)	(8,460)	(8,500)
E132035	RV Area Maintenance	(10,999)	(9,805)	(10,000)
E132040	Tourism Promotion & Subscripts	(15,001)	(6,296)	(15,100)
E132050	Administration Allocated	(117,056)	(120,410)	(132,930)
E132190	Depreciation - Tourism	(10,503)	(10,503)	(10,550)
		(260,200)	(266,272)	(267,127)
	Building Control			
I133005	Building Licenses	4,000	8,981	8,000
I133010	Swimming Pool Inspection Fees	0	4,212	0
		4,000	13,193	8,000
E133005	Building Surveyor Salary	(7,524)	(7,860)	(7,786)
E133008	Building Surveyor Superannuation	(903)	(943)	(905)
E133010	Swimming Pool Inspections	(5,000)	(9,123)	0
E133100	Administration Allocated	(44,062)	(45,324)	(50,037)
		(57,489)	(63,250)	(58,728)
	Other Economic Services			
I134005	Water Sales	26,500	27,133	25,000
		26,500	27,133	25,000
E134005	Water Supply - Standpipes	(26,500)	(25,367)	(26,500)
E134020	Land Sale Costs	(500)	(4,023)	(500)
E134190	Depreciation - Other Economic Services	(2,052)	(2,052)	(2,060)
		(29,052)	(31,442)	(29,060)
	Total Economic Services Income	**188,654**	**116,038**	**111,000**
	Total Economic Services Expenditure	**(450,466)**	**(481,652)**	**(422,913)**
	Other Property & Services			
	Private Works			
I141005	Private Works Income	30,000	22,828	30,000
		30,000	22,828	30,000
E141005	Private Works	(15,000)	(18,836)	(15,000)
E141100	Administration Allocated	(4,090)	(4,207)	(4,645)
		(19,090)	(23,043)	(19,645)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Public Works Overheads			
I143040	Workers Compensation	40,259	79,300	50,000
		40,259	79,300	50,000
E143005	Engineering Salaries	(113,982)	(111,576)	(130,040)
E143007	Engineering Administration Salaries	(39,713)	(51,385)	(53,612)
E143008	Works Leave/Wages Liability	0	2,150	0
E143009	Housing Allowance Works	(21,850)	(21,021)	(23,000)
E143010	Engineering Consultant	(30,000)	0	(10,500)
E143020	Engineering Superannuation	(148,030)	(148,294)	(45,576)
E143025	Engineering - Other Expenses	(5,000)	(5,041)	(5,000)
E143030	Sick Holiday & Allowances Pay	(223,414)	(240,791)	(249,339)
E143040	Workers Compensation	(40,259)	(77,279)	(50,000)
E143045	Insurance on Works	(61,000)	(62,856)	(65,643)
E143050	Protective Clothing	(4,000)	(2,914)	(4,000)
E143055	Fringe Benefits	(500)	(446)	(500)
E143065	MOW - Vehicle Expenses	(6,000)	(5,326)	(6,000)
E143070	Minor Furniture & Equipment	0	0	(1,500)
E143075	Telephone Expenses	(500)	(425)	(500)
E143080	Staff Licenses	(500)	(364)	(500)
E143085	Safety Equipment & Meetings	(3,000)	(874)	(2,500)
E143090	Conferences & Courses	(1,500)	(8,415)	(2,000)
E143095	Staff Training	(1,999)	(11,778)	(3,000)
E143105	Administration Allocated	(35,450)	(36,466)	(40,258)
E143200	LESS PWOH ALLOCATED	696,440	703,676	643,468
		(40,257)	(79,425)	(50,000)
	Plant Operation Costs			
I144005	Sale of Scrap	500	173	500
I144010	Reimbursements	0	0	2,000
		500	173	2,500
E144010	Fuel & Oils	(180,000)	(163,221)	(244,832)
E144020	Tyres & Tubes	(22,000)	(6,904)	(18,000)
E144030	Parts & Repairs	(95,000)	(71,123)	(85,000)
E144040	Plant Repair - Wages	(25,000)	(22,445)	(25,000)
E144050	Insurance and Licences	(36,500)	(32,525)	(34,509)
E144060	Minor Tools and Consumables	(8,000)	(4,824)	(6,000)
E144065	MV Insurance Claim Expenses	(1,000)	0	(1,000)
E144075	Minor Plant & Equipment <$5000	(10,000)	(7,437)	(10,000)
E144200	LESS POC ALLOCATED-PROJECTS	377,000	308,233	421,841
		(500)	(247)	(2,500)
	Salaries & Wages			
E146010	Gross Salaries, Allowances & Super	(3,127,004)	(3,164,645)	(3,275,408)
E146200	Less Sal , Allow, Super Allocated	3,127,004	3,164,645	3,275,408
		0	0	0
	Unclassified			
I147005	Commission - Vehicle Licensing	55,000	58,644	60,000
I147006	Commission - TransWA	500	332	500
I147035	Banking errors	0	1	0
I147050	Council Staff Housing Rental	23,400	23,400	23,400
I147070	Council Housing Reimbursements	10,000	5,498	10,000
I147085	NAB Buiding Rent	9,200	9,404	9,568

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

OPERATING PROGRAMS

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
I147200	Proceeds on Disposal of Assets	0	80,000	0
		98,100	97,279	103,468
E147015	Community Requests & Events - CEO Allocation	(3,000)	(500)	(2,000)
E147031	Novated Lease Clearing Account	0	0	0
E147050	Council Housing Maintenance	(79,017)	(78,340)	(130,077)
E147051	Interest on Loan 137 - Staff Housing	(4,670)	(4,081)	(2,941)
E147052	Interest on Loan 138 - Doctor Housing	(824)	(514)	0
E147053	Interest on Loan 143 - Staff Housing	0	0	(10,400)
E147055	Consultants / Contractors	(30,000)	(29,364)	(40,000)
E147070	4WD Resource Sharing Group	(1,000)	0	(1,000)
E147075	Employee Assistance	(3,500)	(3,462)	(3,600)
E147090	Building Maintenance	(2,200)	(5,160)	(1,964)
E147100	Administration Allocated	(202,904)	(208,717)	(230,420)
E147105	Cost to Sell Council Property	0	(4,572)	0
E147115	Occupational Health & Safety (OHS)	(7,500)	(2,602)	(5,500)
E147130	Depreciation - Unclassified	(162,229)	(161,485)	(172,700)
E147150	Community Requests Budget	(37,850)	(33,303)	(45,065)
E147151	Community Donations/Sponsorship	(2,000)	(2,140)	(4,112)
		(536,694)	(534,240)	(649,779)
	Total Other Property & Services Income	**168,859**	**199,580**	**185,968**
	Total Other Property & Services Expenditure	**(596,541)**	**(636,955)**	**(721,924)**
	Total Income	**7,628,235**	**9,517,736**	**7,384,308**
	Total Expenditure	**(9,557,010)**	**(9,737,979)**	**(10,069,490)**

Fees & Charges

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
GENERAL PURPOSE FUNDING				
Rate Revenue				
Rates Instalment Administration Charge (per instalment)	I031050.156	N	$ 7.00	$ 7.00
Rates Administration Fee - Payment Arrangement (per assessment, per year) excluding Pensioners	I031050.156	N	$ 30.00	$ 30.00
Payment Arrangement Dishonour Fee (per instance)	I031050.156	N	$ 7.00	$ 7.00
Rates, Orders & Requisitions (EAS)	I031055.156	N	$ 65.00	$ 67.50
Complex Rates, Orders & Requisitions (EAS)	I031055.156	N	$ 129.50	$ 134.50
Electoral Roll	I031055.156	Y	$ 22.50	$ 23.50
Other General Purpose Funding				
Photocopies				
A4 Copies - Black and White - per side	I032025.156	Y	$ 0.50	$ 0.50
A4 Copies - Colour - per side	I032025.156	Y	$ 0.70	$ 0.70
A3 Copies - Black and White - per side	I032025.156	Y	$ 0.90	$ 0.90
A3 Copies - Colour - per side	I032025.156	Y	$ 1.60	$ 1.70
Laminating				
A4	I032025.156	Y	$ 1.80	$ 1.90
A3	I032025.156	Y	$ 2.80	$ 2.90
General Administration Fee				
Per hour - Minimum charge $5.00	I032025.156	Y	$ 37.00	$ 38.50
Printed Copy of the Agenda or Minutes				
Note: Available free online	I032025.156	Y	$ 16.00	$ 16.50
Freedom of Information				
Prescribed by the Freedom of Information Regulations 1993 (subject to Change)				
Application Fee	I032035.156	N	$ 30.00	$ 30.00
Dealing with Application - Staff Time (per hour, pro-rata)	I032035.156	N	$ 30.00	$ 30.00
Access Time Supervised by Staff (per hour, pro-rata)	I032035.156	N	$ 30.00	$ 30.00
Photocopying - Staff Time (per hour, pro-rata)	I032035.156	N	$ 30.00	$ 30.00
Transcribing from Tape, Film or Computer (per hour, pro-rata)	I032035.156	N	$ 30.00	$ 30.00
Photocopies (per page)	I032035.156	N	$ 0.20	$ 0.20
Delivery, packaging & Postage	I032035.156	Y	At Cost	At Cost
Equipment				
PA System - Community Groups and Sporting Clubs	I032025.156	Y	$ 67.50	$ 70.00
PA System	I032025.156	Y	$ 180.00	$ 187.00
Projector and Screen	I032025.156	Y	$ 67.50	$ 70.00
Bond on PA System / Projector and Screen	I100070	N	$ 150.00	$ 150.00
Promotional Items				
Emu's Watering Place Book	I032025.156	Y	$ 16.00	$ 16.50
Tie Pin	I032025.156	Y	$ 5.00	$ 5.00
Lapel Pins	I032025.156	Y	$ 12.00	$ 12.50
Fridge Magnets	I032025.156	Y	$ 0.50	$ 0.50
Cloth Bags	I032025.156	Y	$ 3.00	$ 3.00
Calico Bags with Logo	I032025.156	Y	$ -	$ 5.00
Stress Sheep	I032025.156	Y	$ -	$ 3.50
Wagin Stickers	I032025.156	Y	$ -	$ 0.50
Ceramic Mugs	I032025.156	Y	$ 5.00	$ 5.00
Ballpoint Pens	I032025.156	Y	$ 2.00	$ 2.00
Postcards	I032025.156	Y	$ 0.50	$ 0.50
LAW, ORDER AND PUBLIC SAFETY				
Fire Prevention				
Fire Maps				
A1	I051015.156	Y	$ 26.50	$ 26.50
Note: FCO's = no charge				
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	I051025.121	N	Cost Recovery + $50 Insurance Cost	Cost Recovery + $50 Insurance Cost
Animal Control				
Dog Impound Fees				
Daily Pound Fee	I052005.152	Y	$ 26.50	$ 27.50
Impound and Release Fee	I052005.152	Y	$ 112.50	$ 117.00
Destruction of Dog	I052005.152	Y	$ 84.50	$ 88.00
After Hours Release Fee	I052005.152	Y	$ 53.00	$ 55.00
Dog Fines in accordance with Dog Act / Shire Local Law				

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
Cat Impound Fees				
Daily Pound Fee	I052006.152	Y	$ 26.50	$ 27.50
Impound and Release Fee	I052006.152	Y	$ 112.50	$ 117.00
Destruction of Cat	I052006.152	Y	$ 84.50	$ 88.00
After Hours Release Fee	I052006.152	Y	$ 53.00	$ 55.00
Cat Fines in accordance with Cat Act / Shire Local Law				
Hire of Animal Traps				
Hire per week	I052010.156	Y	$ 21.00	$ 22.00
Hire per week - pensioner and concession card	I052010.156	Y	$ 11.00	$ 11.50
Deposit	I100025	N	$ 50.00	$ 50.00
Deposit - pensioner and concession card	I100025	N	$ -	$ -
Dog Registration				
Statutory Charges set by WA Government (subject to change)				
Sterilised Dog - 1 year	I052015.156	Y	$ 20.00	$ 20.00
Sterilised Dog - 3 years	I052015.156	Y	$ 42.50	$ 42.50
Sterilised Dog - Lifetime	I052015.156	Y	$ 100.00	$ 100.00
Unsterilised Dog - 1 year	I052015.156	Y	$ 50.00	$ 50.00
Unsterilised Dog - 3 years	I052015.156	Y	$ 120.00	$ 120.00
Unsterilised Dog - Lifetime	I052015.156	Y	$ 250.00	$ 250.00
Pensioner	I052015.156	Y	50% of fee	50% of fee
Working Dog	I052015.156	Y	25% of fee	25% of fee
Transfer of Dog Registration	I052015.156	Y	$ 15.00	$ 15.00
Application to keep more than 2 dogs	I052015.156	Y	$ 80.00	$ 90.00
50% off fees for registration of dogs after 31 May - 1 year only				
**refund may apply to unsterilised dog becoming sterilised				
Dangerous/Restricted Breed Requirements				
Statutory Charges set by WA Government (subject to change)				
Dangererous Dog Registration - 1 year (Pensioner concession not applicable)	I052015.156	Y	$ 50.00	$ 50.00
Dangerous Dog/Restricted Breed Collar	I052020.121	Y	$ 50.00	$ 50.00
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	I052020.121	Y	$ 40.00	$ 40.00
Cat Registration				
Statutory Charges set by WA Government (subject to change)				
1 Year	I052016.156	Y	$ 20.00	$ 20.00
Registered after 31 May to 31 October	I052016.156	Y	$ 10.00	$ 10.00
3 Years	I052016.156	Y	$ 42.50	$ 42.50
Life Registration	I052016.156	Y	$ 100.00	$ 100.00
Breeder Registration - per breeding cat	I052016.156	Y	$ 100.00	$ 100.00
Pensioner	I052016.156	Y	50% off	50% off
Transfer of Cat Registration	I052016.156	Y	$ 15.00	$ 15.00
Application to keep more than 3 cats	I052006.152	Y	$ -	$ 90.00
HEALTH				
Preventative Services - Administration and Inspection				
Food Premises Fees				
Application for registration / notification of food premises	I074005.156	N	$ 130.50	$ 135.50
Review of registration / notification of food premises	I074005.156	N	$ 118.00	$ 122.50
Transfer of Registration Fee	I074005.156	N	$ 73.50	$ 76.50
Plans Assessment Fee - Small - Residential	I074005.156	N	$ 92.50	$ 96.00
Plans Assessment Fee	I074005.156	N	$ 206.00	$ 214.00
Plans Assessment Fee - Supermarkets or Premises > 2	I074005.156	N	$ 283.50	$ 295.00
Inspection of Premises on request	I074005.156	N	$ 205.00	$ 213.00
Request for copy of Condemnation Certificate	I074005.156	N	$ 94.50	$ 98.50
Copy of Food Sampling Results Certificate	I074005.156	N	$ 32.00	$ 33.50
Temporary Food Business Assessment Fee (per occasion)	I074005.156	N	$ 47.00	$ 49.00
Temporary Food Business Assessment Fee (annual)	I074005.156	N	$ 205.00	$ 213.00
Lodging House Registration Fees				
Application for Registration of Lodging House < 15 lodgers	I074005.156	N	$ 399.00	$ 415.00
Renewal of Registration of Lodging House < 15 lodgers	I074005.156	N	$ 265.50	$ 276.00
Application for Registration of Lodging House 15 or more lodgers	I074005.156	N	$ 568.50	$ 591.00
Renewal of Registration of Lodging House 15 or more lodgers	I074005.156	N	$ 380.50	$ 395.50
Temporary Accommodation Approval Fees				
Application for Approval to camp (Regulation 11 Caravan Parks and Camping Grounds Regulations 1997)	I074005.156	N	$ 277.50	$ 288.50

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
General Fees				
Request for a Section 39 Liquor Certificate	I074005.156	N	$ 225.00	$ 234.00
Premises Plan Assessment Fee - miscellaneous	I074005.156	N	$ 183.00	$ 190.50
Request for Inspection of Premises - miscellaneous	I074005.156	N	$ 205.00	$ 213.00
Request for Premises Inspection Report	I074005.156	N	$ 183.00	$ 190.50
Reports to Settlement Agents	I074005.156	N	$ 121.50	$ 126.50
Copy of Certificate of Analysis	I074005.156	N	$ 32.00	$ 33.50
Itinerant Food Vans / Traders				
Application or Renewal of Itinerant Food Van / Traders Permit Fee				
Per Occasion	I074005.156	N	$ 36.00	$ 37.50
One Month	I074005.156	N	$ 71.50	$ 74.50
Twelve Months	I074005.156	N	$ 354.00	$ 368.00
For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire				
Water Sampling Fee				
Chemical Swimming Pool Sample	I074005.156	N	$ 17.00	$ 17.50
Micro / Amoeba Swimming Pool Sample	I074005.156	N	$ 40.50	$ 42.00
Private Water Supply Sampling Fee	I074005.156	N	$ 85.00	$ 88.50
Effluent Disposal Fee				
Local Government application fee - paid to local government	I074005.156	N	$ 139.50	$ 145.00
When EDPH approval is required / Health Department of WA application fee:				
a) with a local government report	I074005.156	N	$ 60.50	$ 63.00
b) without a local government report	I074005.156	N	$ 130.50	$ 135.50
Local government report fee	I074005.156	N	$ 139.50	$ 145.00
Fee for the grant of a permit to use an apparatus	I074005.156	N	$ 139.50	$ 145.00
Request for re-inspection	I074005.156	N	$ 144.50	$ 150.50
EDUCATION AND WELFARE				
Wagin Homecare - Commonwealth Home Support Programme				
Support Service				
Ordinary Hours of Service: Monday - Friday 9am - 4pm; additional hours by arrangement, Monday - Friday 7am - 9am & 4pm - 7pm				
Nursing Care (per hour)	I082020.156		$ 15.00	$ 15.00
Medication Prompt and Delivery (per hour)	I082020.156		$ 13.00	$ 13.50
Personal Care (per hour)	I082020.156		$ 15.00	$ 15.00
Social Support Individual (per hour)	I082020.156		$ 13.00	$ 13.00
Social Support Group (per event) - fortnightly activiting including meal	I082020.156		$ 15.00	$ 15.00
Social Support Group (per event and costs depend on distance) - day trips - capped at 60km	I082020.156		$ 16.00	$ 18.00
Social Support Group (per event and costs depend on distance) - day trips - over 61km	I082020.156		$ 16.00	At Cost
Transport - Local up to 30km (each way)	I082020.156		$ 5.00	$ 5.00
Transport - 31km to 60km (each way)	I082020.156		$ 13.00	$ 13.50
Transport - over 61km (each way)	I082020.156		$ 23.50	At Cost
Transport - Group (per trip)	I082020.156		$ 6.00	$ 6.00
Domestic Assistance (per hour)	I082020.156		$ 13.00	$ 13.00
Shopping with Client or by list (per hour)	I082020.156		$ 13.00	$ 13.00
Meal Preparation (per hour)	I082020.156		$ 13.00	$ 13.00
1 Course meal (per meal)	I082015.156		$ 11.00	$ 11.00
2 Course meal (per meal)	I082015.156		$ 15.00	$ 15.50
Meal Delivery	I082015.156		$ 6.00	$ 6.00
Home Maintenance/Gardening (per hour) available 4 days a week	I082020.156		$ 15.00	$ 16.50
Wagin Homecare Support at Home (Formerly - Home Care Packages)				
Support Service				
Ordinary Hours of Service: Monday - Friday 9am - 4pm; additional hours by arrangement, Monday - Friday 7am - 9am & 4pm - 7pm				
Nursing Care (per hour)	I082015.156		$ 170.00	$ 210.00
Medication Prompt and Delivery (per hour)	I082045.156		$ 85.00	$ 120.00
Care Management			$ 120.00	$ 162.50
Personal Care (per hour)	I082045.156		$ 90.00	$ 120.00
Social Support and Community Engagement Individual (per hour)	I082045.156		$ 90.00	$ 130.50
Social Support Group (per event) - fortnightly activiting including meal	I082045.156		$ -	$ 65.00
Transport to 60km (each way)	I082045.156		$ 82.50	$ 92.50
Transport - over 61km (each way)	I082045.156		$ 82.50	At Cost
Domestic Assistance (per hour)	I082045.156		$ 85.00	$ 123.00
Meal Preparation (per hour)	I082045.156		$ 85.00	$ 129.00
Shopping with Client or by list (per hour)	I082045.156		$ 85.00	$ 135.50
Meal Delivery	I082015.156		$ 15.00	$ 15.00
Home Maintenance and Repairs (per hour)	I082045.156		$ 90.00	$ 143.00
Further details as per myagedcare.gov.au				

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
COMMUNITY AMENITIES				
Sanitation - Household Refuse				
Refuse Disposal Fees				
Domestic Rubbish Service Fee (residential) 1 bin per annum (The service includes - 1 x 120L General Waste collected weekly - 1 x 240L Organic collected fortnightly; and - 1 x 240L Recycling Bin collected fortnightly)	I101005.156	N	$ 380.00	$ 420.00
Additional Service	I101005.156	N	$ 380.00	$ 420.00
Domestic Rubbish Service Fee (residential) 240L additional charge	I101005.156	N	$ 23.00	$ 24.00
Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse				
Bin Replacement Fees				
Replacement - Recycling Mobile Garbage Bin (Bin & Lid)	I101005.156	Y	$ 144.00	$ 150.00
Replacement - Recycling Yellow Bin Lid	I101005.156	Y	$ 27.00	$ 28.00
Replacement - Bin Wheels	I101005.156	Y	$ 27.00	$ 28.00
*In accordance with the waste provision contract, Council supplies 240L recycling MGB. Contractor supplies 240L green waste MGB and 140L general waste MGB				
Refuse Site Fees				
1 x 120L or 240L Mobile Garbage Bin for rate payers and residents, subject to proof of rate payer or residential status in the Shire of Wagin with proof being demonstrated such as Wagin registration plates, rates notice or driver's licence	I102020.156		$ -	$ -
120L or 240L Mobile Garbage Bin (thereafter)	I102020.156	Y	$ 7.00	$ 7.00
Car Boot Load	I102020.156	Y	$ 7.00	$ 7.00
Station Wagon Boot Load	I102020.156	Y	$ 7.00	$ 7.00
Van or Utility	I102020.156	Y	$ 7.00	$ 7.00
Trailer (not exceeding 1.8m x 2.2m)	I102020.156	Y	$ 14.00	$ 15.00
Truck (per m3 or part thereof)	I102020.156	Y	$ 17.00	$ 17.50
Bulk Bin (per m3 or part thereof)	I102020.156	Y	$ 17.00	$ 17.50
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles	I102020.156	Y	$ 7.00	$ 7.00
Asbestos (price per m3 or part thereof)	I102020.156	Y	$ 225.00	$ 234.00
Septage - Resident per litre	I102020.156	Y	$ 0.05	$ 0.05
Septage - Non Resident per litre	I102020.156	Y	$ 0.10	$ 0.10
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	I102020.156	Y	$ 7.00	$ 7.00
Separated Recyclables	I102020.156		$ -	$ -
DrumMUSTER washed containers	I102020.156		$ -	$ -
Non-DrumMUSTER chemical containers	I102020.156	Y	$ 2.00	$ 2.00
Domestic Cardboard	I102020.156	Y	$ -	$ -
Commercial Cardboard - separated per 1100L or part thereof	I102020.158	Y	$ 41.50	$ 43.00
6 Token Tip Pass Card (1 free Tip Pass card is provided to ratepayers who pay for a domestic rubbish service which is despatched with rates notices)	I102020.156	Y	$ 42.00	$ 42.00
Sanitation - Other				
Refuse Disposal Fees				
Commercial / Industrial Refuse (per annum service)	I102002.156	N	$ 380.00	$ 420.00
Town Planning and Regional Development				
Statutory Charges set by WA Government (subject to change)				
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -				
a) not more than $50,000	I106005.156		$ 147.00	$ 147.00
b) more than $50,000 but not more than $500,000			0.32% of the estimated cost of development	0.32% of the estimated cost of development
c) more than $500,000 but not more than $2.5 million			$1,700 + 0.257% for every $1 in excess of $500,000	$1,700 + 0.257% for every $1 in excess of $500,000
d) more than $2.5 million but not more than $5 million			$7,161 + 0.206% for every $1 in excess of $2.5 million	$7,161 + 0.206% for every $1 in excess of $2.5 million
e) more than $5 million but not more than $21.5 million			$12,633 + 0.123% for every $1 in excess of $5 million	$12,633 + 0.123% for every $1 in excess of $5 million
f) more than $21.5 million			$ 34,196.00	$ 34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out			The fee in Item 1 plus, by way of penalty, twice that fee	The fee in Item 1 plus, by way of penalty, twice that fee
3. Determining a development application for an extractive industry where the development has not commenced or been carried out			$ 739.00	$ 739.00

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
4. Determining a development application for an extractive industry where the development has commenced or been carried out			The fee in Item 3 plus, by way of penalty, twice that fee	The fee in Item 3 plus, by way of penalty, twice that fee
5A. Determining an application to amend or cancel development approval			$ 295.00	$ 295.00
5. Providing a subdivision clearance for -				
a) not more than 5 lots (per lot)			$ 73.00	$ 73.00
b) more than 5 lots but not more than 195 lots			$73 per lot for the first 5 lots then $35 per lot	$73 per lot for the first 5 lots then $35 per lot
c) more than 195 lots			$ 7,393.00	$ 7,393.00
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has <u>not</u> commenced			$ 222.00	$ 222.00
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has commenced			The fee in Item 6 plus, by way of penalty, twice that fee	The fee in Item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation or home business where the application is made before the approval expires			$ 73.00	$ 73.00
9. Determining an application for the renewal of an approval of a home occupation or home business where the application is made after the approval has expired			The fee in Item 8 plus, by way of penalty, twice that fee	The fee in Item 8 plus, by way of penalty, twice that fee
10. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has <u>not</u> commenced or been carried out			$ 295.00	$ 295.00
11. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out			The fee in Item 10 plus, by way of penalty, twice that fee	The fee in Item 10 plus, by way of penalty, twice that fee
12. Public advertising of development applications, scheme amendments, Structure Plans, Activity Centre Plans or Development Plans			Cost plus 10% administration fee plus 10% GST	Cost plus 10% administration fee plus 10% GST
13. Providing a zoning certificate			$ 73.00	$ 73.00
14. Replying to a property settlement questionnaire			$ 73.00	$ 73.00
15. Providing written planning advice			$ 73.00	$ 73.00
16. Scheme Amendments				
a) upon lodgement of the Scheme Amendment request with the local government			$1,350 plus 10% GST	$1,350 plus 10% GST
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance			$1,350 plus 10% GST	$1,350 plus 10% GST
17. Structure Plans, Activity Centre Plans or Development Plans				
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government			$1,350 plus 10% GST	$1,350 plus 10% GST
b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising			$1,350 plus 10% GST	$1,350 plus 10% GST
Other Community Amenities				
Cemetery Fees				
Interment				
Burial Fee - Interment in grave 2.1m deep (Machine)	I107005.156	Y	$ 1,124.50	$ 1,169.50
Burial Fee - Interment in grave 2.1m deep (by Hand)	I107005.156	Y	$ 1,594.50	$ 1,658.50
Placement of Ashes in an existing grave	I107005.156	Y	$ 166.00	$ 172.50
Additional depth of 0.45m	I107005.156	Y	$ 366.50	$ 381.00
Interment without due notice - additional charge	I107005.156	Y	$ 307.50	$ 320.00
Interment on weekends or public holidays - additional charge	I107005.156	Y	$ 496.50	$ 516.50
Interment not in usual hours - additional charge	I107005.156	Y	$ 249.00	$ 259.00

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
Land for Burial (additional burial fees)				
Grant of Right of Burial issued for each lot				
2.4m x 1.2m x 2.1m				
Pre-need (reserved in advance maximum period 25 years)	I107005.156	N	$ 225.00	$ 234.00
Renewable (subject to any increased charges)	I107005.156	N	$ 225.00	$ 234.00
Transfer of Grant of Right of Burial	I107005.156	N	$ 55.00	$ 57.00
Re-opening				
Interment	I107005.156	Y	$ 1,124.50	$ 1,169.50
Exhumation	I107005.156	Y	$ 1,890.00	$ 1,965.50
Re-burial after exhumation	I107005.156	Y	$ 709.00	$ 737.50
Disposal of Ashes				
Brick Niche Single (plus cost of plaque and fixing)	I107005.156	Y	$ 146.50	$ 152.50
Brick Niche Double (plus cost of plaque and fixing)	I107005.156	Y	$ 181.00	$ 188.00
Single Niche Wall Reservation	I107005.156	Y	$ 102.50	$ 106.50
Double Niche Wall Reservation	I107005.156	Y	$ 135.00	$ 140.50
Transfer of ashes to a new position within Niche Wall (plus cost of plaque if required)	I107005.156	Y	$ -	$ 100.00
Miscellaneous Charges				
Permission to erect headstone	I107005.156	Y	$ 78.50	$ 81.50
Permission to erect monument	I107005.156	Y	$ 78.50	$ 81.50
Erect a name plate	I107005.156	Y	$ 78.50	$ 81.50
Copy of right of burial	I107005.156	Y	$ 48.00	$ 50.00
Grave Number plate	I107005.156	Y	$ 48.00	$ 50.00
Licenses				
Funeral Directors Annual License	I107005.156	Y	$ 248.00	$ 258.00
Single Funeral Permit	I107005.156	Y	$ 119.50	$ 124.50
Monumental Masons Annual License	I107005.156	Y	$ 248.00	$ 258.00
Single Monumental Masons Permit	I107005.156	Y	$ 95.50	$ 99.50
Community and Homecare Bus Hire				
Deposit	I100015	N	$ 150.00	$ 300.00
Rate per kilometre	I107010.156	Y	$ 1.50	$ 1.50
Hirer to refill fuel tank upon return				
Cleaning Fee (if applicable)	I107010.156	Y	$ 53.00	$ 55.00
RECREATION AND CULTURE				
Public Halls and Civic Centres				
Town Hall				
Commercial Functions < 3 hours	I111005.153	Y	$ 165.00	$ 171.50
Non Commercial Functions < 3 hours	I111005.153	Y	$ 111.50	$ 116.00
Commercial Functions > 3 hours	I111005.153	Y	$ 276.50	$ 287.50
Non Commercial Functions > 3 hours	I111005.153	Y	$ 223.00	$ 232.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I111005.153	Y	$ -	$ -
Rehearsal	I111005.153	Y	$ 32.00	$ 33.50
Bond - no alcohol	I100010	N	$ 300.00	$ 300.00
Bond - with alcohol	I100010	N	$ -	$ 500.00
Lesser Hall				
Commercial Functions < 3 hours	I111005.153	Y	$ 100.50	$ 104.50
Non Commercial Functions < 3 hours	I111005.153	Y	$ 69.00	$ 72.00
Commercial Functions > 3 hours	I111005.153	Y	$ 170.00	$ 177.00
Non Commercial Functions > 3 hours	I111005.153	Y	$ 111.50	$ 116.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Bond - no alcohol	I100010	N	$ 300.00	$ 300.00
Bond - with alcohol	I100010	N	$ -	$ 500.00
Town Hall Kitchen				
Kitchen Use Only	I111005.153	Y	$ 63.50	$ 66.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100010	N	$ 300.00	$ 300.00
Hire of Trestles (per Trestle)	I111005.153	Y	$ 11.00	$ 11.50
Hire of Chairs (per Chair)	I111005.153	Y	$ 0.60	$ 0.60
Bond on Trestles/Chairs (per Hire)	I100010	N	$ 106.50	$ 111.00
Other Hall Hire where fee is not specified				
Donation to the management committee of the hall - minimum $50		Y	Minimum $50.00	Minimum $50.00

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
Swimming Pool				
Single Entrance Fees				
Adult	I112010.157	Y	$ 5.00	$ 5.00
Children (4 - 16 years) / Pensioner / Concession	I112010.157	Y	$ 3.00	$ 3.00
Spectators - Adult	I112010.157	Y	$ -	$ -
Children Participating in activities run by Education Department	I112010.157	Y	$ 3.00	$ 3.00
Wallet Program			$ 3.00	$ 3.00
Family (up to two adults; up to four children)	I112010.157	Y	$ 14.00	$ 14.00
Seasonal Fees				
Family (up to two adults; up to four children)	I112010.157	Y	$ 310.00	$ 310.00
Individual - Adult	I112010.157	Y	$ 156.00	$ 156.00
Individual - Child (up to 16 years)	I112010.157	Y	$ 91.00	$ 91.00
Pensioners / Concession	I112010.157	Y	$ 90.00	$ 90.00
Half Season Fees - from 1 January to end of season only				
Family (up to two adults; up to four children)	I112010.157	Y	$ 155.00	$ 155.00
Individual - Adult	I112010.157	Y	$ 77.50	$ 77.50
Individual - Child (up to 16 years)	I112010.157	Y	$ 46.00	$ 46.00
Pensioners and concession	I112010.157	Y	$ 46.00	$ 46.00
Kiosk Items (if Shire operated)	I112015.157	Y	RRP	RRP
Staff Entry			NIL	NIL
Other				
Services which are demand dependent and may be withdrawn at any time				
Aqua aerobics (per class)			$ 11.00	$ 11.50
(Seniors) Aqua Aerobics (per class)			$ 6.00	$ 6.00
(Adult) Lessons (one on one)			$ 42.50	$ 44.00
(child) Lessons - 1st child			$ 16.00	$ 16.50
(child) Lessons - extra child			$ 15.00	$ 15.50
Other Recreation and Sport				
Ground and Recreation Centre Usage Fees for Club				
Wagin Cricket Club	I113005.153	Y	$ 1,208.00	$ 1,225.00
Wagin Football Club	I113005.153	Y	$ 2,812.00	$ 2,845.00
Wagin Hockey Club	I113005.153	Y	$ 1,208.00	$ 1,225.00
Wagin Trotting Club	I113005.153	Y	$ 2,354.00	$ 2,380.00
Wagin Netball Club	I113005.153	Y	$ -	$ 1,225.00
Other				
Luncheon Booth (Casual Hire Fees)	I113005.153	Y	$ 67.50	$ 70.00
Bond	I100010	N	$ -	$ 150.00
Lease with Wesfarmers Pty Ltd	.	Y	$ 23.50	$ 24.50
Circus (per day including utilities and ablutions)	I113005.153	Y	$ 382.00	$ 397.00
Wagin Recreation Centre (Casual Hire)				
Public Lounge / Members Lounge Area				
Commercial Functions < 3 hours	I113020.153	Y	$ 164.00	$ 171.00
Non Commercial Functions < 3 hours	I113020.153	Y	$ 112.00	$ 116.00
Commercial Functions > 3 hours	I113020.153	Y	$ 277.00	$ 288.00
Non Commercial Functions > 3 hours	I113020.153	Y	$ 223.00	$ 232.00
Non Profit and Charitable Organisations	I113020.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I113020.153	Y	$ -	$ -
Kitchen Hire (Only)	I113020.153	Y	$ 74.50	$ 77.50
Non Profit and Charitable Organisations	I113020.153	Y	50% of non-commercial	50% of non-commercial
Bond - no alcohol	I100010	N	$ 300.00	$ 300.00
Bond - with alcohol	I100010	N	$ -	$ 500.00
Recreation Centre Fees				
Entrance Fees				
Adult Entry	I113020.153	Y	$ 3.00	$ 3.00
Junior Entry	I113020.153	Y	$ 2.00	$ 2.00
Concessions Entry	I113020.153	Y	$ 2.00	$ 2.00
Training Fees				
Adult	I113020.153	Y	$ 2.00	$ 2.00
Junior	I113020.153	Y	$ 1.00	$ 1.00
Concession	I113020.153	Y	$ 1.00	$ 1.00
Spectator	I113020.153		$ -	$ -

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
Eric Farrow Pavilion				
Whole Complex				
Commercial	I113055.153	Y	$ 395.00	$ 411.00
Non Commercial	I113055.153	Y	$ 309.00	$ 321.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I113055.153	Y	$ -	$ -
Bond - no alcohol	I100010	N	$ 300.00	$ 300.00
Bond - with alcohol	I100010	N	$ -	$ 500.00
Large Function Area (including Bar)				
Commercial Functions < 3 hours	I113055.153	Y	$ 203.00	$ 211.00
Non Commercial Functions < 3 hours	I113055.153	Y	$ 158.00	$ 164.00
Commercial Functions > 3 hours	I113055.153	Y	$ 338.00	$ 352.00
Non Commercial Functions > 3 hours	I113055.153	Y	$ 282.00	$ 293.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Bond - no alcohol	I100010	N	$ 300.00	$ 300.00
Bond - with alcohol	I100010	N	$ -	$ 500.00
Small Function Area (including Bar)				
Commercial Functions < 3 hours	I113055.153	Y	$ 169.00	$ 176.00
Non Commercial Functions < 3 hours	I113055.153	Y	$ 113.00	$ 118.00
Commercial Functions > 3 hours	I113055.153	Y	$ 254.00	$ 264.00
Non Commercial Functions > 3 hours	I113055.153	Y	$ 197.00	$ 205.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Bond - no alcohol	I100010	N	$ 300.00	$ 300.00
Bond - with alcohol	I100010	N	$ -	$ 500.00
Other				
Setup and cleaning costs (per hour)	As per hire code	Y	$ 53.00	$ 55.00
Wagin Woolorama, Gynmkhanarama, Anzac Day and Two Wheels to Wagin events are granted free access to all Wagin Sportsground Facilities during their events	I113055.153	Y	$ -	$ -
Community Gym				
One Month Membership (only valid as a once off)	I113065.153	Y	$ 32.00	$ 40.00
Six Month Membership (1 July or 1 January start) - pro rata	I113065.153	Y	$ 113.00	$ 150.00
Annual Membership (1 July to 30 June) - pro rata	I113065.153	Y	$ 197.00	$ 250.00
Annual Gym & Pool Combo Membership (1 July to 30 June)	I113065.153	Y	$ -	$ 365.00
Pensioner/Student Six Month Membership (whole months)	I113065.153	Y	$ 57.00	$ 59.00
Pensioner/Student Annual Month Membership (1 July to 30 June)	I113065.153	Y	$ 99.00	$ 103.00
Key Bond (Refundable)	I100035	N	$ 50.00	$ 75.00
Replacement Key	I113065.153	Y	$ 75.00	$ 75.00
Staff Membership (bond and replacement fees payable)			NIL	NIL
Electronic Advertising Sign				
Shire events and meetings (unlimited)	I116065.156	Y	$ -	$ -
Shire community advice (unlimited)	I116065.156	Y	$ -	$ -
Shire facility opening and closing (unlimited)	I116065.156	Y	$ -	$ -
Woolorama and community events which are primarily not for profit or where the proceeds are returned directly to the Wagin community (up to 28 days)	I116065.156	Y	$ -	$ -
Local sporting events (up to 14 days)	I116065.156	Y	$ -	$ -
Regional events and businesses outside of shire (up to 7 days)	I116065.156	Y	$ 531.50	$ 553.00
Regional significant events held in the Shire of Wagin (Commercial) (up to 14 days)	I116065.156	Y	$ 265.50	$ 276.00
Local business - 15 minutes per business per day (per annum)	I116065.156	Y	$ 265.50	$ 276.00
Church services (up to 7 days)	I116065.156	Y	$ -	$ -
Emergency warnings and advice (as required)	I116065.156	Y	$ -	$ -
Local roadworks and road closures (as required)	I116065.156	Y	$ -	$ -

Schedule of Fees and Charges 2026/27

Description	GL Code	GST		2025/26		2026/27
ECONOMIC SERVICES						
Tourism and Area Promotion						
Caravans (2 Persons)						
per Week - 7 nights (or per week as per lease)	I132005.153	Y	$	150.00	$	150.00
per Night	I132005.153	Y	$	26.50	$	26.50
Additional Person per Night	I132005.153	Y	$	3.00	$	3.00
Note: < 16 yrs no additional charge						
Tent Sites (2 Persons)						
per Week	I132005.153	Y	$	90.50	$	90.50
per Night	I132005.153	Y	$	17.00	$	17.00
Additional Person per Night	I132005.153	Y	$	3.00	$	3.00
Note - A site entitles access to one tap and one power point. Customers using more than one of either will be charged accordingly.						
Caravan Park RV Area						
per Week - no power or water	I132005.153	Y	$	90.50	$	90.50
per Night - no power or water	I132005.153	Y	$	16.50	$	16.50
Ablutions use only	I132005.153	Y	$	3.00	$	3.00
Sportsground RV Area						
Per Van per Night - power and water	I132015.153	Y	$	15.00	$	15.00
Building Control						
Building Fees						
Statutory Charges set by WA Government (subject to change)						
Shire						
Class 1 (House), Class 10 (Shed, Patio, Pool)						
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee	I133005.151	Y	$	110.00	$	121.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	Y	$	110.00	$	121.00
Class 2 - 9 (Commercial)						
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	I133005.151	Y	$	110.00	$	121.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	Y	$	110.00	$	121.00
Occupancy Permit for Completed Building (Commercial) - Minimum Fee	I133005.151	Y	$	110.00	$	121.00
Demolition Permit - Minimum Fee	I133005.151	Y	$	110.00	$	121.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	I133005.151	Y	$	110.00	$	121.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	I133005.151	Y	$	110.00	$	121.00
Septic Tank Application	I133005.151	N	$	236.00	$	236.00
Local Government Report on a Septic System	I133005.151	N	$	56.00	$	56.00
Building Services Levy (BSL)						
Over $45,000 Cost of Construction - 0.137% of Work Value						
Under $45,000 Cost of Construction - Minimum Fee	I133005.151	N	$	61.65	$	61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee	I133005.151	N	$	61.65	$	61.65
Occupancy Permit or Building Approval Certificate - Minimum Fee	I133005.151	N	$	61.65	$	61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	I133005.151	N	$	123.30	$	123.30
Construction Training Fund (CTF formally BCITF)						
Over $20,000 Cost of Construction - 0.2% Cost of Construction						
Under $20,000 Cost of Construction - no fee						
All Building Fees in accordance with Building Regulations 2012						
Relocated Buildings and Dwellings						
Bond (Bond will be refunded in accordance with Council Policy HBP.9)	I100070	N		$5,000.00		$5,000.00
Inspection of Relocated Dwellings upon completion for bond refund	I100070	Y		$150.00		$150.00
Swimming Pool Inspection Fees						
Private Swimming Pool Inspection Fee	I133010.156	N		$78.00		$78.00
Other Economic Services						
Standpipe Fees						
Charge per kilolitre: Commercial Use - Ballagin Street (Sportsground)	I134005.156	N	$	11.00	$	11.50
Swipe card for use at this facility (deposit)			$	20.00	$	20.00
Note: Ballagin Standpipe charges to be aligned to Water Corporation charges and subject to change						
Charge per kilolitre: Wagin Airfield	I134005.156	N	$	4.00	$	4.00
Charge per kilolitre: All Other Shire Standpipes	I134005.156	N	$	4.00	$	4.00
Vernon Street Desalination Tanks - Charge per kilolitre	I134005.156	N	$	0.50	$	1.00
Administration fee per invoice	I134005.156	Y	$	7.00	$	7.00

Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
OTHER PROPERTY AND SERVICES				
Private Works				
Plant Hire Fees (per Hour)				
Grader	I141005.156	Y	$ 225.00	
Loader / Backhoe	I141005.156	Y	$ 189.00	
Front End Loader	I141005.156	Y	$ 225.00	
Vibrating Roller	I141005.156	Y	$ 157.00	
Multi Wheel Roller	I141005.156	Y	$ 160.00	
Truck (Large)	I141005.156	Y	$ 179.00	Internal plant cost plus labour hire
Truck (Small)	I141005.156	Y	$ 143.00	
Tractor	I141005.156	Y	$ 160.00	
Tractor Mower	I141005.156	Y	$ 143.00	
Bobcat	I141005.156	Y	$ 154.00	
Ride on Mower	I141005.156	Y	$ 198.00	
Elevated Work Platfrom	I141005.156	Y	$ -	
Sundry Minor Plant	I141005.156	Y	$ 143.00	
Labour Only	I141005.156	Y	$ 94.00	$ 98.00
Works Manager Labour	I141005.156	Y	$ 135.00	$ 140.00
All Plant hired to be operated by Council Staff (excludes Community Bus)				
Minor Plant - not to be hired out unless approved by CEO				
Materials				
Sand/Gravel per m3	I141005.156	Y	$ 48.00	$ 50.00
Blue Metal per tonne	I141005.156	Y	At Cost	At Cost