Council

BUDGET ADOPTION – 2026/2027 ANNUAL BUDGET

Draft Annual Budget 2026/2027

Meeting Date: 28 JULY 2026

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SHIRE OF PLANTAGENET

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Plantagenet a Class 3 local government conducts the operations of a local government with the following community vision:

Plantagenet, building a sustainable and respectful community, where the environment is preserved and natural beauty and diversity provide opportunities for all.

SHIRE OF PLANTAGENET
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)	9,228,137	8,640,364	8,638,115
Grants, subsidies and contributions		3,240,979	5,152,728	4,470,730
Fees and charges	16	3,589,405	2,906,365	2,853,047
Interest revenue	10(a)	450,632	388,454	360,200
Other revenue		607,970	785,257	721,691
		17,117,122	17,873,167	17,043,783
Expenses				
Employee costs		(10,079,272)	(9,425,194)	(9,249,435)
Materials and contracts		(3,485,950)	(4,457,025)	(6,111,994)
Utility charges		(399,800)	(405,633)	(410,126)
Depreciation	6	(11,764,988)	(10,796,931)	(11,509,062)
Finance costs	10(c)	(52,518)	(21,076)	(56,551)
Insurance		(363,963)	(341,466)	(334,595)
Other expenditure		(810,290)	156,785	1,346,266
		(26,956,781)	(25,290,539)	(26,325,498)
		(9,839,659)	(7,417,372)	(9,281,715)
Capital grants, subsidies and contributions		4,803,083	4,769,746	10,200,136
Profit on asset disposals	5	131,893	30,304	91,337
Loss on asset disposals	5	(51,036)	(39,906)	(21,246)
		4,883,940	4,760,144	10,270,227
Net result for the period		**(4,955,719)**	**(2,657,228)**	**988,512**
Total comprehensive income for the period		**(4,955,719)**	**(2,657,228)**	**988,512**

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

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES		$	$	$
Receipts				
Rates		9,228,137	8,640,364	8,638,115
Grants, subsidies and contributions		3,240,979	3,645,747	4,470,730
Fees and charges		3,589,405	2,906,365	2,853,047
Interest revenue		450,632	388,454	360,200
Other revenue		607,970	785,257	721,691
		17,117,123	16,366,187	17,043,783
Payments				
Employee costs		(10,079,272)	(9,425,194)	(9,249,435)
Materials and contracts		(3,485,950)	(4,457,025)	(6,111,994)
Utility charges		(399,800)	(405,633)	(410,126)
Finance costs		(52,518)	(21,076)	(56,551)
Insurance paid		(363,963)	(341,466)	(334,595)
Other expenditure		(810,290)	156,785	1,346,266
		(15,191,793)	(14,493,609)	(14,816,435)
Net cash provided by operating activities	4	1,925,330	1,872,578	2,227,348
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(10,543,821)	(1,189,788)	(5,563,497)
Payments for construction of infrastructure	5(b)	(8,511,350)	(5,185,452)	(17,212,364)
Capital grants, subsidies and contributions		4,737,800	4,769,746	10,200,136
Proceeds from sale of property, plant and equipment	5(a)	396,646	153,034	291,680
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	54,224	53,062	53,062
Net cash (used in) investing activities		(13,866,501)	(1,399,397)	(12,230,983)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(146,151)	(170,493)	(170,493)
Payments for principal portion of lease liabilities	8	(56,096)	(11,966)	(13,066)
Proceeds from new borrowings	7(a)	6,504,365	0	5,100,000
Net cash provided by (used in) financing activities		6,302,118	(182,459)	4,916,441
Net increase (decrease) in cash held		(5,639,053)	290,721	(5,087,194)
Cash at beginning of year		9,526,767	9,236,046	9,236,046
Cash and cash equivalents at the end of the year	4	**3,887,714**	**9,526,767**	**4,148,852**

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

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

OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue from operating activities		$	$	$
General rates	2(a)(i)	9,211,191	8,624,164	8,628,400
Rates excluding general rates	2(a)	16,946	16,199	9,715
Grants, subsidies and contributions		3,240,979	5,152,728	4,470,730
Fees and charges	16	3,589,405	2,906,365	2,853,047
Interest revenue	10(a)	450,632	388,454	360,200
Other revenue		607,970	785,257	721,691
Profit on asset disposals	5	131,893	30,304	91,337
		17,249,015	17,903,472	17,135,120
Expenditure from operating activities				
Employee costs		(10,079,272)	(9,425,194)	(9,249,435)
Materials and contracts		(3,485,950)	(4,457,025)	(6,111,994)
Utility charges		(399,800)	(405,633)	(410,126)
Depreciation	6	(11,764,988)	(10,796,931)	(11,509,062)
Finance costs	10(c)	(52,518)	(21,076)	(56,551)
Insurance		(363,963)	(341,466)	(334,595)
Other expenditure		(810,290)	156,785	1,346,266
Loss on asset disposals	5	(51,036)	(39,906)	(21,246)
		(27,007,817)	(25,330,446)	(26,346,744)
Non cash amounts excluded from operating activities	3(c)	11,684,131	10,186,926	11,437,690
Amount attributable to operating activities		**1,925,329**	**2,759,952**	**2,226,066**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,803,083	4,769,746	10,200,136
Proceeds from disposal of property, plant and equipment	5(a)	396,646	153,034	291,680
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	54,224	53,062	53,062
		5,253,953	4,975,843	10,544,878
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(10,543,821)	(1,189,788)	(5,563,497)
Payments for construction of infrastructure	5(b)	(8,511,350)	(5,185,452)	(17,212,364)
		(19,055,171)	(6,375,239)	(22,775,861)
Amount attributable to investing activities		**(13,801,218)**	**(1,399,397)**	**(12,230,983)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	6,504,365	0	5,100,000
Proceeds from new leases - non cash	8	286,105	0	286,105
Transfers from reserve accounts	9(a)	4,956,739	555,722	3,876,478
		11,747,209	555,722	9,262,583
Outflows from financing activities				
Repayment of borrowings	7(a)	(146,151)	(170,493)	(170,493)
Payments for principal portion of lease liabilities	8	(56,096)	(11,966)	(13,066)
Transfers to reserve accounts	9(a)	(1,682,231)	(2,101,446)	(1,454,893)
		(1,884,477)	(2,283,905)	(1,638,452)
Non-cash amounts excluded from financing activities	3(d)	(286,105)	0	(286,105)
Amount attributable to financing activities		**9,576,627**	**(1,728,183)**	**7,338,027**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year	3	2,299,263	2,666,890	2,666,890
Amount attributable to operating activities		1,925,329	2,759,952	2,226,066
Amount attributable to investing activities		(13,801,218)	(1,399,397)	(12,230,983)
Amount attributable to financing activities		9,576,627	(1,728,183)	7,338,027
Surplus/(deficit) remaining after the imposition of general rates	3	**0**	**2,299,263**	**0**

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

SHIRE OF PLANTAGENET
FOR THE YEAR ENDED 30 JUNE 2027
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1 BASIS OF PREPARATION

The annual budget of the shire of plantagenet which is a Class 3 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 5 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*
- *Assets held for sale*
- *Impairment losses of non-financial assets*
- *Investment property*
- *Estimated useful life of intangible assets*
- *Measurement of employee benefits*
- *Measurement of provisions*

changes in the amounts reported in the financial report.

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*
- *Assets held for sale*
- *Impairment losses of non-financial assets*
- *Investment property*
- *Estimated useful life of intangible 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									
Rural Townsite	Gross rental valuation	0.088671	219	3,467,266	307,446	0	307,446	285,215	285,215
Mount Barker Townsite	Gross rental valuation	0.088671	839	16,545,711	1,467,125	12,000	1,479,125	1,377,832	1,370,584
Strata Title	Gross rental valuation	0.088671	16	295,620	26,213	0	26,213	23,359	23,359
Rural GRV	Gross rental valuation	0.088671	47	1,593,444	141,292	0	141,292	133,421	133,421
Rural	Unimproved valuation	0.004258	855	1,232,204,000	5,246,725	0	5,246,725	5,023,341	5,023,341
Mining	Unimproved valuation	0.004258	0	0	0	0	0	0	0
Total general rates			1,976	1,254,106,041	7,188,801	12,000	7,200,801	6,843,168	6,835,920
		Minimum $							
(ii) Minimum payment									
Rural Townsite	Gross rental valuation	1,183.00	320	1,368,264	378,560	0	378,560	361,908	361,908
Mount Barker Townsite	Gross rental valuation	1,183.00	208	1,679,113	246,064	0	246,064	237,921	237,921
Strata Title	Gross rental valuation	1,183.00	75	216,690	88,725	0	88,725	84,892	84,892
Rural GRV	Gross rental valuation	1,183.00	27	250,649	31,941	0	31,941	30,159	30,159
Rural	Unimproved valuation	1,350.00	934	181,104,050	1,260,900	0	1,260,900	1,058,400	1,058,400
Mining	Unimproved valuation	1,350.00	12	88,355	16,200	0	16,200	19,200	19,200
Total minimum payments			1,576	184,707,121	2,022,390	0	2,022,390	1,792,480	1,792,480
Total general rates and minimum payments			3,552	1,438,813,162	9,211,191	12,000	9,223,191	8,635,648	8,628,400
(iii) Ex-gratia rates									
Co-Operative Bulk Handling					4,946	0	4,946	4,715	4,715
Total ex-gratia rates					4,946	0	4,946	4,715	4,715
Total rates					9,216,137	12,000	9,228,137	8,640,363	8,633,115
Instalment plan charges							15,000	12,188	15,000
Instalment plan interest							28,000	26,815	24,000
Late payment of rate or service charge interest							35,000	35,021	35,000
							78,000	74,024	74,000

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)
Full amount of rates and charges including arrears, to be paid on or before 7 September 2026 or 35 days after the date of issue appearing on the rates notice whichever is the later.

Option 2 (Two Instalments)
First instalment to be made on or before 7 September 2026 or 35 days after the date of issue appearing on the rates notice whichever is later including all arrears and half the current rates; and Second instalment to be made on or before 11 January 2027 or 4 months after the date of issue appearing on the rates notice whichever is later.

Option 3 (Four Instalments)
First instalment to be made on or before 7 September 2026 or 35 days after the date of issue appearing on the rates notice whichever is later including all arrears and half the current rates; and Second instalment to be made on or before 9 November 2026 or 2 months after the date of issue appearing on the rates notice whichever is later. Third instalment to be made on or before 11 January 2027 or 2 months after the date of the second instalment whichever is later. Fourth instalment to be made on or before 15 March 2027 or 2 months after the date of the third instalment whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	7/09/2026	0	0.0%	7.0%
Option two				
First instalment	7/09/2026	7.50	0.0%	7.0%
Second instalment	11/01/2027	7.50	5.5%	7.0%
Option three				
First instalment	7/09/2026	7.50	0.0%	7.0%
Second instalment	9/11/2026	7.50	5.5%	7.0%
Third instalment	11/01/2027	7.50	5.5%	7.0%
Fourth instalment	15/03/2027	7.50	5.5%	7.0%

(c) Service Charges

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

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Current assets		$	$	$
Cash and cash equivalents	4	3,887,714	9,526,767	4,595,879
Financial assets		54,224	54,224	53,062
Receivables		1,587,820	1,587,820	1,010,976
Contract assets		174,639	174,639	174,639
Inventories		300,273	300,273	100,753
		6,004,670	11,643,722	5,935,309
Less: current liabilities				
Trade and other payables		(902,766)	(900,080)	(1,606,320)
Contract liabilities		(296,622)	(217,105)	(11,205)
Capital grant/contribution liability		0	(65,283)	(81,112)
Lease liabilities	8	(229,732)	277	(286,107)
Long term borrowings	7	(6,504,012)	(145,798)	(5,100,000)
Employee provisions		(1,117,604)	(1,117,604)	(1,127,912)
		(9,050,736)	(2,445,593)	(8,212,656)
Net current assets		(3,046,066)	9,198,129	(2,277,347)
Less: Total adjustments to net current assets	3(b)	3,046,067	(6,898,868)	2,277,347
Net current assets used in the Statement of Financial Activity		0	2,299,263	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.

	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Adjustments to net current assets				
Less: Cash - reserve accounts	9(a)	(4,833,261)	(8,107,769)	(4,183,610)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(54,224)	(54,224)	(53,062)
- Excess Rates		82,204	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	7	6,504,012	145,798	5,100,000
- Current portion of lease liabilities	8	229,732	(277)	286,107
- Current portion of employee benefit provisions held in reserve		1,117,604	1,117,604	1,127,912
Total adjustments to net current assets		3,046,067	(6,898,868)	2,277,347

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND 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.

3. NET CURRENT ASSETS

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2025	2025/26 Budget 30 June 2025
Adjustments to operating activities		$	$	$
Less: Profit on asset disposals	5	(131,893)	(30,304)	(91,337)
Add: Loss on asset disposals	5	51,036	39,906	21,246
Add: Depreciation	6	11,764,988	10,796,931	11,509,062
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	0	(15,899)
- Employee provisions		0	0	14,618
- Contract liability		0	(619,606)	0
Non cash amounts excluded from operating activities		11,684,131	10,186,926	11,437,690

(d) Non-cash amounts excluded from financing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2025	2025/26 Budget 30 June 2025
Adjustments to financing activities		$	$	$
Less: Lease liability recognised	8	(286,105)	0	(286,105)
Non cash amounts excluded from financing activities		(286,105)	0	(286,105)

3. NET CURRENT ASSETS (CONTINUED)

(e) 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.

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

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 at bank and on hand		(945,547)	1,418,998	74,275
Term deposits		4,833,261	8,107,769	4,933,444
Total cash and cash equivalents		3,887,714	9,526,767	5,007,719
Held as				
- *Unrestricted cash and cash equivalents*		(945,547)	1,353,715	816,412
- *Restricted cash and cash equivalents*		4,833,261	8,173,052	4,191,307
	3(a)	3,887,714	9,526,767	5,007,719
Restrictions				
The following classes of 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		4,833,261	8,173,052	4,191,307
		4,833,261	8,173,052	4,191,307
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9(a)	4,833,261	8,107,769	4,140,460
Unspent capital grants, subsidies and contribution liabilities		0	65,283	50,847
		4,833,261	8,173,052	4,191,307
Reconciliation of net cash provided by operating activities to net result				
Net result		(4,955,718)	(2,660,505)	988,513
Depreciation	6	11,764,988	10,796,931	11,509,062
(Profit)/loss on sale of asset	5	(80,857)	9,602	(70,091)
(Increase)/decrease in receivables		0	(590,466)	510,000
(Increase)/decrease in inventories		0	(199,520)	0
(Increase)/decrease in other assets		0	(1,096)	0
Increase/(decrease) in payables		0	(711,338)	0
Increase/(decrease) in contract liabilities		0	0	0
Increase/(decrease) in unspent capital grants		(65,283)	(27,034)	(130,000)
Increase/(decrease) in employee provisions		0	(10,308)	0
Capital grants, subsidies and contributions		(4,737,800)	(4,742,712)	(4,281,197)
Net cash from operating activities		1,925,330	1,863,553	8,526,287

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 and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

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.*

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	2,402,377	0	0	0	0	32,752	0	0	0	0	1,080,000	0	0	0	0
Buildings - non-specialised	2,114,463	0	0	0	0	227,935	0	0	0	0	2,273,823	0	0	0	0
Buildings - specialised	4,054,688	0	0	0	0	337,076	0	0	0	0	1,131,139	0	0	0	0
Furniture and equipment	237,617	0	0	0	0	96,454	0	0	0	0	180,000	0	0	0	0
Plant and equipment	1,734,675	(327,143)	396,646	131,893	(51,036)	495,571	(162,636)	153,034	30,304	(39,906)	898,535	(221,589)	291,680	91,337	(21,246)
Total	10,543,821	(327,143)	396,646	131,893	(51,036)	1,189,788	(162,636)	153,034	30,304	(39,906)	5,563,497	(221,589)	291,680	91,337	(21,246)
(b) Infrastructure															
Infrastructure - roads	3,813,392	0	0	0	0	2,998,747	0	0	0	0	3,819,945	0	0	0	0
Infrastructure - footpaths	141,126	0	0	0	0	13,439	0	0	0	0	23,290	0	0	0	0
Infrastructure - drainage	231,280	0	0	0	0	1,272,388	0	0	0	0	1,538,088	0	0	0	0
Infrastructure - other	1,342,395	0	0	0	0	659,062	0	0	0	0	8,797,530	0	0	0	0
Infrastructure - parks and ovals	2,983,158	0	0	0	0	241,816	0	0	0	0	3,033,511	0	0	0	0
Total	8,511,350	0	0	0	0	5,185,452	0	0	0	0	17,212,364	0	0	0	0
Total	19,055,171	(327,143)	396,646	131,893	(51,036)	6,375,239	(162,636)	153,034	30,304	(39,906)	22,775,861	(221,589)	291,680	91,337	(21,246)

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	130,983	120,215	120,000
Buildings - specialised	844,595	775,172	810,000
Furniture and equipment	75,292	68,706	65,000
Plant and equipment	738,424	684,443	750,000
Infrastructure - roads	8,259,482	7,575,203	8,150,689
Infrastructure - footpaths	147,955	135,794	135,794
Infrastructure - drainage	269,591	247,432	247,432
Infrastructure - other	804,278	737,922	441,147
Infrastructure - parks and ovals	485,968	443,622	780,000
Right of use - plant and equipment	8,420	8,420	9,000
	11,764,988	10,796,931	11,509,062
By Program			
Governance	7,785	7,143	1,500
Law, order, public safety	296,600	272,213	259,797
Health	42,195	38,726	40,787
Education and welfare	35,006	32,125	34,183
Housing	37,103	34,053	37,103
Community amenities	97,240	89,246	87,000
Recreation and culture	1,205,602	1,106,268	1,153,545
Transport	8,701,370	7,985,567	8,674,720
Economic services	704,840	646,812	679,500
Other property and services	637,247	584,777	540,927
	11,764,988	10,796,931	11,509,062

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	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	12 to 100 years
Infrastructure - footpaths	20 to 40 years
Infrastructure - drainage	50 to 100 years
Infrastructure - parks and ovals	15 to 60 years
Other infrastructure - Other	10 to 100 years
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	
Intangible assets - computer software development	20 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 Principal Repayments	Actual Principal outstanding 30 June 2025	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 2025	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$
Saleyards Roof	95	WATC	2.70%	0	0	0	0	0	28,122	(28,123)	0	(479)	28,122	0	(28,123)	0	(1,315)
Plantagenet Medical Centre	97	WATC	1.22%	174,153	0	(43,100)	131,052	(1,994)	216,383	(42,230)	174,153	(2,493)	216,383	0	(42,230)	174,153	(2,511)
Swimming Pool Refurbishment	99	WATC	3.68%	321,574	0	(48,827)	272,747	(11,398)	368,651	(47,077)	321,574	(12,934)	368,651	2,900,000	(47,077)	3,221,573	(13,148)
Wilson Park (Stage 1)		WATC		0	1,000,000	0	1,000,000	0	0	0	0	0	0	700,000	0	700,000	0
Mount Barker Waste Management Facility Cell 1		WATC		0	650,000	0	650,000	0	0	0	0	0	0	0	0	0	0
DFES - Bush Fire Brigade Sheds		WATC		0	1,500,000	0	1,500,000	0	0	0	0	0	0	1,500,000	0	1,500,000	0
Mount Barker SES Facility		WATC		0	800,000	0	800,000	0	0	0	0	0	0	0	0	0	0
DFES - Mount Barker SES Facility		WATC		0	2,554,365	0	2,554,365	0	0	0	0	0	0	0	0	0	0
				495,726	6,504,365	(91,927)	6,908,164	(13,392)	613,156	(117,431)	495,726	(15,906)	613,156	5,100,000	(117,431)	5,595,726	(16,974)
Self Supporting Loans																	
Plantagent Village Homes	96	WATC	1.66%	179,707		(43,819)	135,888	(2,802)	222,807	(43,100)	179,707	(3,315)	222,807		(43,100)	179,707	(3,520)
Mount Barker Golf Club - Green A	100	WATC	4.40%	32,624	0	(10,405)	32,624	(1,321)	42,586	(9,962)	32,624	(1,759)	42,586	0	(9,962)	32,624	(964)
				212,331	0	(54,224)	168,512	(4,123)	265,393	(53,062)	212,331	(5,074)	265,393	0	(53,062)	212,331	(4,484)
				708,057	6,504,365	(146,151)	7,076,676	(17,515)	878,549	(170,493)	708,057	(20,980)	878,549	5,100,000	(170,493)	5,808,057	(21,458)

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

(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
				%	$	$	$	$
Wilson Park (Stage 1)	WATC	Debenture	10	5.1%	1,000,000	0	1,000,000	0
Mount Barker Waste Management Facility Cell 1	WATC	Debenture	10	5.1%	650,000	0	650,000	0
DFES - Bush Fire Brigade Sheds	WATC	Debenture	10	5.1%	1,500,000	0	1,500,000	0
Mount Barker SES Facility	WATC	Debenture	10	5.1%	800,000	0	800,000	0
DFES - Mount Barker SES Facility	WATC	Debenture	10	5.1%	2,554,365	0	2,554,365	0
					6,504,365	0	6,504,365	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	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	0	18,201	0
Total amount of credit unused	540,000	558,201	540,000
Loan facilities			
Loan facilities in use at balance date	7,076,676	708,057	5,808,057

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$
CESM Vehicle	3	SG Fleet	1.0%	60	2,190	0	(1,096)	(2,190)	(3)	15,258	(11,966)	3,292	(82)	15,258	0	(13,066)	2,192	(93)
Gym Equipment				60	0	286,105	(55,000)	231,105	(36,500)	0	0	0	0	0	286,105	0	286,105	(35,000)
					2,190	286,105	(56,096)	228,915	(36,503)	15,258	(11,966)	3,581	(82)	15,258	286,105	(13,066)	288,297	(35,093)

MATERIAL ACCOUNTING POLICIES

LEASES
At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES
The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	26/27 Budget					25/26 Budget					25/26 Actual				
Reserve account name	Opening Balance	Interest Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Meet Statutory Obligations:															
Public Open Space Reserve	15,091	604	0	0	15,695	14,508	532	0	0	15,040	14,508	583	0	0	15,091
Offset Liabilities:															
Employee Entitlement Reserve	201,183	8,047	0		209,230	193,406	7,089	0	0	200,495	193,406	7,777	0	0	201,183
Saleyards Operating Loss Reserve	335,309	13,412		(44,163)	304,558	322,348	11,816	0	0	334,164	322,348	12,961	0	0	335,309
Smooth Funding Allocations:															
Plant Replacement Reserve	1,169,327	46,773	598,600	(1,285,987)	528,713	875,501	32,091	588,390	(606,855)	889,127	875,501	47,974	588,390	(342,538)	1,169,327
Renew Existing Physical/Built Assets:															
Hockey Ground Carpet Replacement	211,227	8,449	20,000		239,676	183,418	6,723	20,000	0	210,141	183,418	7,809	20,000	0	211,227
Mount Barker Swimming Pool Revitalisation Reserve	1,820,024	72,801	0		1,892,825	1,509,336	55,325		(1,550,000)	14,661	1,509,336	60,688	250,000	0	1,820,024
One Lowood Building reserve	217,663	8,707		(100,000)	126,370	280,708	10,289	0	(100,000)	190,997	280,708	11,287	0	(74,332)	217,663
Museum Complex Reserve	23,349	934			24,283	22,446	823	0	0	23,269	22,446	903	0	0	23,349
Standpipe Reserve	7,469	299		(7,768)	0	51,224	1,878	0	(50,000)	3,102	51,224	2,060	0	(45,815)	7,469
Porongurup Hall Reserve	213,166	8,527		(220,000)	1,693	204,926	7,512	0	(200,000)	12,438	204,926	8,240	0	0	213,166
Plantagenet District Hall Reserve	53,953	2,158		(47,554)	8,557	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Frost Park Reserve	53,953	2,158			56,111	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Sounness Park Reserve	53,953	2,158		(35,000)	21,111	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Dr Christopher Bourke Medical Centre Reserve	53,953	2,158			56,111	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Shire Depot Reserve	106,847	4,274			111,121	102,717	3,765	0	0	106,482	102,717	4,130	0	0	106,847
Shire Administration Office Reserve	212,636	8,505		(150,000)	71,141	204,417	7,493	0	0	211,910	204,417	8,219	0	0	212,636
Kendenup Hall Reserve	26,712	1,068			27,780	25,679	941	0	0	26,620	25,679	1,033	0	0	26,712
Narrikup Hall Reserve	26,712	1,068		(25,000)	2,780	25,679	941	0	0	26,620	25,679	1,033	0	0	26,712
Future Strategic Initiatives:															
Drainage And Water Management Reserve	206,486	8,259			214,745	198,504	7,276	0	0	205,780	198,504	7,982	0	0	206,486
Spring Road Roadworks Reserve	64,255	2,570			66,825	61,771	2,264	0	0	64,035	61,771	2,484	0	0	64,255
Waste Management Reserve	1,693,141	67,726	31,878	(1,759,475)	33,269	1,456,032	53,371	192,019	(1,075,000)	626,422	1,456,032	62,713	192,019	(17,623)	1,693,141
Waste Management Post Closure Reserve	59,861	2,394	605,682	(650,000)	17,937	10,396	381	48,005	0	58,782	10,396	1,460	48,005	0	59,861
Computer Software/Hardware Upgrade Reserve	64,841	2,594	0		67,435	62,335	2,285	0	0	64,620	62,335	2,506	0	0	64,841
Saleyards Capital Improvements Reserve	263,602	10,544	101,760	(166,792)	209,114	195,273	7,158	65,949	(114,623)	153,757	195,273	7,852	120,762	(60,285)	263,602
Paths And Trails Reserve	75,416	3,017		(45,000)	33,433	72,501	2,657	0	0	75,158	72,501	2,915	0	0	75,416
Housing and Land Reserve	92,776	3,711		(20,000)	76,487	103,734	3,802	0	(80,000)	27,536	103,734	4,171	0	(15,129)	92,776
Wilson Park Reserve	405,789	16,232		(400,000)	22,021	101,700	3,728	0	(100,000)	5,428	101,700	4,089	300,000	0	405,789
Buffer Against Unpredictable Events:															
Natural Disaster Reserve	379,076	15,163			394,239	76,019	2,786	300,000	0	378,805	76,019	3,057	300,000	0	379,076
	8,107,769	**324,311**	**1,357,920**	**(4,956,739)**	**4,833,261**	**6,562,046**	**240,530**	**1,214,363**	**(3,876,478)**	**4,140,460**	**6,562,046**	**282,270**	**1,819,176**	**(555,722)**	**8,107,769**

9. RESERVE ACCOUNTS (CONTINUED)

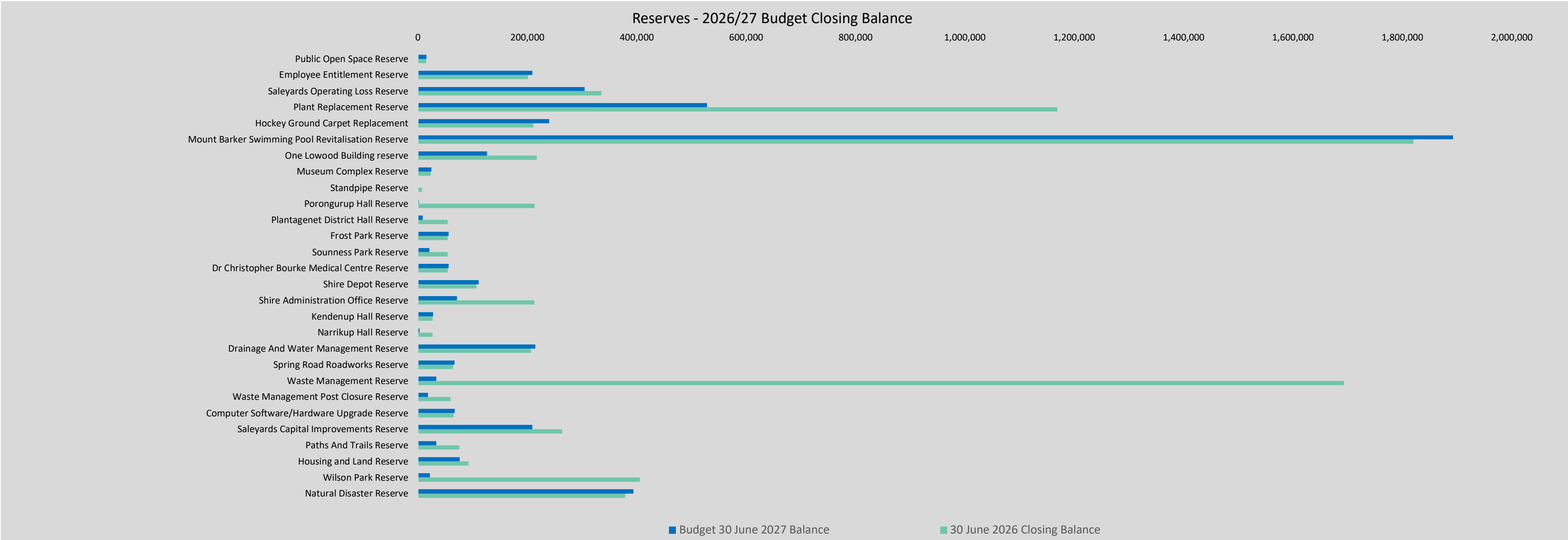
(b) Reserve Accounts - Purposes

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
Meet Statutory Obligations:		
Public Open Space - WAPC 99183	*Ongoing*	*To hold the cash in lieu of open space contribution held against the subdivision in WAPC reference 99183 until approval is granted to use those funds, pursuant to Section 6.11 of the Local Government Act 1995*
Offset Liabilities:		
Employee Entitlement Reserve	*Ongoing*	*To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and LSL*
Saleyards Operating Loss Reserve	*Ongoing*	*To retain a proportion of Saleyards operating surpluses to fund operating deficits*
Smooth Funding Allocations:	*Ongoing*	
Plant Replacement Reserve	*Ongoing*	*To fund the purchase of vehicles, plant and machinery*
Renew Existing Physical/Built Assets:		
Hockey Ground Carpet Replacement	*Ongoing*	*To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground*
Mount Barker Swimming Pool Revitalisation Reserve	*Ongoing*	*To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool*
One Lowood Building Reserve	*Ongoing*	*For the renewal, refurbishment and improvements to the Mount Barker Community Centre*
Museum Complex Reserve	*Ongoing*	*To fund the refurbishment of buildings at the Mount Barker Historical Museum complex*
Standpipe Reserve	*30 June 2027*	*To fund the repair, renewal and upgrade of water standpipes*
Porongurup Hall Reserve	*Ongoing*	*For the asset renewal and upgrade of the Porongurup Hall*
Plantagenet District Hall Reserve	*Ongoing*	*For the asset renewal and upgrade of the Plantagenet District Hall*
Frost Park Reserve	*Ongoing*	*For the asset renewal and upgrade of Frost Park buildings and infrastructure*
Sounness Park Reserve	*Ongoing*	*For the asset renewal and upgrade of Souness Park buildings and infrastructure*
Dr Christopher Bourke Medical Centre Reserve	*Ongoing*	*For the asset renewal and upgrade of the Dr Christopher Bourke Medical Centre*
Shire Depot Reserve	*Ongoing*	*For the asset renewal and upgrade of the Shire Depot*
Shire Administration Office Reserve	*Ongoing*	*For the asset renewal and upgrade of the Shire Administration Office*
Kendenup Hall Reserve	*Ongoing*	*For the asset renewal and upgrade of the Kendenup Hall*
Narrikup Hall Reserve	*Ongoing*	*For the asset renewal and upgrade of the Narrikup Hall*
Future Strategic Initiatives:		
Drainage And Water Management Reserve	*Ongoing*	*To fund the purchase of land for drainage purposes and to carry out major drainage works and projects*
Spring Road Roadworks Reserve	*Ongoing*	*To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition*
Waste Management Reserve	*Ongoing*	*To fund waste management infrastructure and major items of associated plant and equipment*
Waste Management Post Closure Reserve	*Ongoing*	*To fund expenditure associated with the implementation of the Closure and Post Closure Management Plan for the Mount Barker Waste Management Facility*
Computer Software/Hardware Upgrade Reserve	*Ongoing*	*To fund the upgrade of business system software and hardware with latest versions and additional functionality*
Saleyards Capital Improvements Reserve	*Ongoing*	*To fund capital works and purchases and loan principal repayments at the Mount Barker Regional Saleyards.*
Paths And Trails Reserve	*Ongoing*	*To fund the development of new pathways, cycleway infrastructure and trails*
Housing and Land Reserve	*Ongoing*	*For the asset renewal and upgrade of the Shire housing and land*
Wilson Park Reserve	*Ongoing*	*For the asset renewal and upgrade of Wilson Park*
Buffer Against Unpredictable Events:		
Natural Disaster Reserve	*Ongoing*	*To fund the Council's proportion of natural disaster events in the Shire of Plantagenet*

9. RESERVE ACCOUNTS (CONTINUED)

(c) Reserve Accounts - Budget v 30 June 2026 Actual



10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	384,311	319,935	300,000
Other interest revenue	66,321	68,519	60,200
	450,632	388,454	360,200
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	51,700	50,173	50,173
Other services	4,300	2,691	5,827
	56,000	52,864	56,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	17,515	20,980	21,458
Interest on lease liabilities (refer Note 8)	1,503	82	93
Interest on Proposed Lease Liability	35,000	0	35,000
	54,018	21,062	56,551
(d) Write offs			
General rate	50	30	50
Fees and charges	200	0	200
	250	30	250

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President's			
President's allowance	36,411	35,180	35,180
Meeting attendance fees	24,972	24,127	24,127
Other expenses	28	0	28
Annual allowance for ICT expenses	2,000	2,000	2,000
	63,411	61,307	61,335
Deputy President's			
Deputy President's allowance	9,102	8,795	8,795
Meeting attendance fees	16,130	15,585	15,585
Other expenses	28	0	28
Annual allowance for ICT expenses	2,000	2,000	2,000
	27,260	26,380	26,408
Council member 1			
Meeting attendance fees	16,130	15,585	15,585
Other expenses	28	138	28
Annual allowance for ICT expenses	2,000	2,000	2,000
	18,158	17,723	17,613
Council member 2			
Meeting attendance fees	16,130	15,585	15,585
Other expenses	28	0	28
Annual allowance for ICT expenses	2,000	2,000	2,000
	18,158	17,585	17,613
Council member 3			
Meeting attendance fees	16,130	15,585	15,585
Other expenses	28	0	28
Annual allowance for ICT expenses	2,000	2,000	2,000
	18,158	17,585	17,613
Council member 4			
Meeting attendance fees	16,130	15,585	15,585
Other expenses	28	0	28
Annual allowance for ICT expenses	2,000	2,000	2,000
	18,158	17,585	17,613
Council member 6			
Meeting attendance fees	16,130	15,585	15,585
Other expenses	28	0	28
Annual allowance for ICT expenses	2,000	2,000	2,000
	18,158	17,585	17,613
Council member 7			
Meeting attendance fees	16,130	10,977	10,977
Other expenses	28	0	27
Annual allowance for ICT expenses	2,000	1,409	1,409
	18,158	12,386	12,413

11. COUNCIL MEMBERS REMUNERATION (CONTINUED)

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Meeting attendance fees	16,130	10,977	10,977
Other expenses	28	0	27
Annual allowance for ICT expenses	2,000	1,409	1,409
	18,158	12,386	12,413
Council member 9 - Retired			
Meeting attendance fees	0	4,608	4,608
Annual allowance for ICT expenses	0	591	591
	0	5,199	5,199
Council member 10 - Retired			
Meeting attendance fees	0	4,608	4,608
Annual allowance for ICT expenses	0	591	591
	0	5,199	5,199
Total Council Member Remuneration	217,775	210,920	211,035
President's allowance	36,411	35,180	35,180
Deputy President's allowance	9,102	8,795	8,795
Meeting attendance fees	154,012	148,807	148,807
Other expenses	250	138	250
Annual allowance for ICT expenses	18,000	18,000	18,000
	217,775	210,920	211,032

12. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Contribution - Public Open Space	*63,354*	*0*	*0*	*63,354*
Feral Pig Eradication Committee	*69,283*	*80,000*	*(80,000)*	*69,283*
	132,637	*80,000*	*(80,000)*	*132,637*

13. 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 / INCOME

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.

14. REVENUE AND EXPENDITURE

(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
Grants, subsidies and contributions	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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - 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
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements, standpipe water, electric vehicle charge	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

15. 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 *To provide a decision making process for the efficient allocation of scarce resources.*	*Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.*
General purpose funding *To collect revenue to fund the provision of services.*	*Rates, general purpose government grants and interest revenue.*
Law, order, public safety *To ensure a safer community in which to live.*	*Fire prevention, emergency services, animal control and administration of local laws.*
Health *To provide an operational framework for good community health.*	*Inspection of food outlets and their control, noise control, pest control, inspection of abattoir.*
Education and welfare *To support the needs of the community in education and welfare.*	*Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.*
Housing *Provide adequate housing to attract and retain staff.*	*Provision and maintenace of council owned staff housing.*
Community amenities *Provide services required by the community.*	*Rubbish collection services, cemeteries, public toilets, operation of refuse sites and town planning administration.*
Recreation and culture *To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.*	*Operation of community halls and pavilions, ovals, public swimming pool, libraries, community resource centres, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).*
Transport *To provide effective and efficient transport services to the community.*	*Construction and maintenance of streets, roads, bridges, pathways, cleaning and lighting of streets and depot maintenance.*
Economic services *To help promote the Shire and improve its economic wellbeing.*	*The regulation and provision of tourism, area promotion, building control, noxious weeds and standpipes.*
Other property and services *To monitor and control overheads and operating accounts.*	*Private works, public works and plant overhead allocations.*

16. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	600	1,315	300
General purpose funding	31,200	27,971	24,200
Law, order, public safety	28,700	24,047	26,600
Health	76,830	73,422	70,000
Education and welfare	20,010	20	15,000
Housing	13,000	12,500	13,000
Community amenities	1,911,325	1,337,916	1,345,537
Recreation and culture	398,840	384,886	328,910
Transport	3,500	3,173	4,300
Economic services	1,089,800	1,039,002	1,016,700
Other property and services	15,600	2,113	8,500
	3,589,405	2,906,365	2,853,047

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

SHIRE OF PLANTAGENET
FOR THE YEAR ENDED 30 JUNE 2027
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Shire of Plantagenet

Attachment A - DETAILED CAPITAL EXPENDITURE BY PROGRAM

SOURCE OF FUNDS 2026/2027

Account Number	Job Number	Description	Asset Invest. Type	Balance Sheet Category	Responsible Manager	2025/2026 Amended Budget $	2025/2026 Actual $	2026/2027 Budget $	RRG $	R2R $	Commodity Route Funding	DFES $	Other Grants $	New Loans $	Reserve Funds $	Plant Reserve $	Other Contrib's $	Proceeds Disposal of Assets $	Council $	Total Funding $
Law Order & Public Safety																				
4050190	OC208A	Rocky Gully Water Tank	New	590	EMIA	70,500	70,624	-											0	0
4050230		Ranger Services Ute - Canopy Upgrade	Upgrade	530	EMDRS	-	-	50,000								50,000			0	50,000
4050230		ANIMAL - Plant & Equipment (Capital) - Ute Replacement	New	530	EMIA	-	-	60,000								60,000			0	60,000
4050514	BC208A	New Rocky Gully BFB Shed	New	514	CESM	767,985	1,279	767,985						750,000					17,985	767,985
4050514	BC210A	New Woogenellup BFB Shed	New	514	CESM	766,286	1,387	766,286						750,000					16,286	766,286
4050612		ESL SES - Buildings Specialised (Capital)	Upgrade	512	CESM	286,350	12,311	3,358,434						3,354,365					4,069	3,358,434
						1,891,121	**85,600**	**5,002,705**	**-**	**-**	**-**	**-**	**-**	**4,854,365**	**-**	**110,000**	**-**	**-**	**38,340**	**5,002,705**
Education & Welfare																				
4080714	BC401	Kendenup Mens Shed Upgrade Project	New	514	BMO	10,000	2,786	120,000											120,000	120,000
						10,000	**2,786**	**120,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**120,000**	**120,000**
Housing																				
4090109		STF HOUSE - Land (Subdivision - Martin Street)	New	508	EMDRS	80,000	15,129	20,000							20,000				0	20,000
						80,000	**15,129**	**20,000**	**-**	**-**	**-**	**-**	**-**	**-**	**20,000**	**-**	**-**	**-**	**-**	**20,000**
Community Amenities																				
4100108	LC500	O'Neill Road Waste Facility Expansion	Upgrade	508	EMIA	1,000,000	17,623	2,382,377						650,000	1,732,377				0	2,382,377
4100114	BC502	Kendenup Transfer Station Buildings - Building (Capital)	New	514	EMIA	85,000	26,948	-							0				0	0
4100114	BC500	O'Neill Road Waste Facility - Site Office	New	514	BMO	6,566	6,566	-											0	0
4100120		CCTV Installation Stage 1 - O'Neill Road Waste Facility	New	520	ICT	30,000	26,328	-											0	0
4100190	OC200	Denbarker BFB - 110,000Lt Water Tank Installation	New	590	EMIA	5,000	2,704	-											0	0
4100190	OC205	Narrikup BFB - 200,000Lt Water Tank Installation	Upgrade	590	MWS	10,000	3,739	6,261											6,261	6,261
4100190	OC502	Kendenup Refuse Site Infrastructure	Upgrade	590	MWS	10,000	-	10,000											10,000	10,000
4100190	OC500	O'Neill Waste Facility - Recycling Hub	New	590	EMIA	-	-	531,708					354,472		177,236				0	531,708
4100190	OC500B	O'Neill Waste Facility - Tipping Bay	New	590	EMIA	-	-	499,862							499,862				0	499,862
4100770	PC506	Mount Barker West Cemetery Improvements - Revitalisation (retaining wall, retic)	Renewal	570	MWS	32,173	24,039	8,134											8,134	8,134
4100790	OC505	Mount Barker East Cemetery Improvements (C/O)	Upgrade	590	MWS	24,100	-	-											0	0
4100790	OC506	Mount Barker West Cemetery Improvements (C/O)	New	590	MWS	23,251	-	-											0	0
4100790	OC506B	Mount Barker West Cemetery Improvements - Plinth Installation	Upgrade	590	MWS	10,000	1,056	8,944											8,944	8,944
4100790	OC507	Kendenup Cemetery improvements (C/O)	Upgrade	590	MWS	23,052	504	22,548											22,548	22,548
4100790	OC508	Rocky Gully Cemetery Infrastructure	New	590	EMIA	9,200	-	9,200											9,200	9,200
4100790	OC640F	Bus Shelter - Albany Highway - Kendenup Turnoff	New	590	EMIA	12,550	4,371	-											0	0
4100790	OC515	Rocky Gully Place Plan Implementation	New	590	MCRS	10,000	1,424	18,576											18,576	18,576
4100630		PLAN - Plant & Equipment Capital - 25/26 Budget	New	530	EMDRS	43,150	-	43,150								43,150			0	43,150
						1,334,042	**115,303**	**3,540,760**	**-**	**-**	**-**	**-**	**354,472**	**650,000**	**2,409,475**	**43,150**	**-**	**-**	**83,663**	**3,540,760**
Recreation & Culture																				
4110112	BC600	Plantagenet District Hall - Main Hall Rising Damp Rectification	Renewal	512	BMO	64,708	68,598	-											0	0
4110112	BC600D	Plantagenet District Hall - Building (Capital)	Renewal	512	EMCCS	47,554	-	47,554							47,554				0	47,554
4110112	BC605	Porongurup Hall and Toilet Upgrade	Renewal	512	EMDRS	500,000	102,899	627,101					150,000		220,000		60,000		197,101	627,101
4110114	BC603	Kendenup Hall - Building (Capital)	Renewal	514	EMIA	67,600	29,308	-											0	0
4110114	BC604	Narrikup Hall (& Garage) - Building (Capital) - Toilet Upgrade	Upgrade	514	BMO	229,986	2,376	279,079							25,000				254,079	279,079
4110114	BC604A	Narrikup Hall (& Garage) - Building Renewal (Capital) - Roof Safety System	Renewal	514	BMO	28,900	-	-											0	0
4110214	BC606	Woogenellup Hall - Building (Capital)	Renewal	512	BMO	55,286	15,335	-											0	0
4110290	OC607D	Swimming Pool - Stage 1B Construction (excl CSRFF)	New	590	EMCCS	8,400,000	410,789	-											0	0
4110290	OC607G	Swimming Pool - Water Fountain	New	590	MCRS	6,172	6,172	-											0	0
4110290	OC607F	Swimming Pool - Carpark Extension	New	590	MCRS	-	1,087	-											0	0
4110312	BC623A	Mount Barker Hill Ablutions	New	512	BMO	144,141	137,934	-											0	0
4110312	BC100	Administration Building - Lighting Upgrade	Renewal	512	BMO	11,500	-	-											0	0
4110312	BC100D	Administration Building - Replace Vinyl	Renewal	512	BMO	21,600	-	21,600											21,600	21,600
4110314	BC609	Sounness Park Buildings - Building (Capital) - Changeroom Locks	Upgrade	514	BMO	30,000	-	30,000											30,000	30,000
4110370	PC603	Kendenup Hall Park - Reticulation & Landscaping	Upgrade	570	EMIA	42,994	45,808	-											0	0
4110370	PC609G	Sounness Park - Water Tank Installation	New	570	EMIA	120,000	67,402	42,505							35,000				7,505	42,505
4110370	PC615A	Wilson Park - Youth Precinct Redevelopment	New	570	MCRS	2,752,392	7,481	2,842,519					1,431,623	1,000,000	400,000				10,896	2,842,519
4110370	PC800	Mount Barker Railway Station Infrastructure P&O - Reticulation Install	New	570	MWS	5,967	3,234	-											0	0
4110370	OC609B	Sounness Park - Entrace Revitalisation	Renewal	570	BMO	79,985	71,872	-											0	0
4110370	PC608A	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	Renewal	570	MWS	-	13,641	-											0	0
4110370	PC609A	Sounness Park - General	Renewal	570	MCRS	-	5,074	-											0	0
4110370	PC609B	Sounness Park - General	Renewal	570	MCRS	-	3,263	-											0	0
4110370	PC609A	Sounness Park Ovals (East & West) - Reticulation Upgrade	New	570	EMIA	-	-	90,000											90,000	90,000
4110390	OC654	Narrikup Place Plan Implementation	New	590	MCRS	10,000	3,255	6,745											6,745	6,745
4110390	OC651	Memorial Park Upgrade / RSL Project	New	590	EMIA	50,614	53,142	-					0						0	0
4110390	OC603	Kendenup Hall Park - Picket Fencing	New	590	EMIA	25,000	27,782	-											0	0
4110390	OC623F	Mount Barker Hill Infrastructure - Shelter	New	590	EMCCS	48,091	6,148	-											0	0
4110390	OC615	Wilson Park - Carpark	New	590	EMIA	-	-	57,373											57,373	57,373
4110520		Mount Barker Community Centre Furniture & Equipment (Part of Building Upgrade)	Upgrade	520	EMCCS	-	43,698	-											0	0
4110614	BC619	Mount Barker Historic Museum Buildings - Building (Capital)	Upgrade	514	BMO	15,000	4,345	-											0	0
4110714	BC621	Mount Barker Community Centre - Main Building - Building (Capital)	Upgrade	514	EMCCS	100,000	70,840	100,000							100,000				0	100,000
4110714	BC622	Mitchell House - Arts Centre - Building (Capital)	Renewal	514	BMO	40,000	1,386	38,614											38,614	38,614
		Library Self Loan Station	New	520	EMCCS	-	-	15,617											15,617	15,617
		Kendenup Place Plan Implementation	New	590	MCRS	-	-	10,000											10,000	10,000
						12,897,490	**1,202,871**	**4,208,707**	**-**	**-**	**-**	**-**	**1,581,623**	**1,000,000**	**827,554**	**-**	**60,000**	**-**	**739,530**	**4,208,707**
																			0	0
Transport																				
4120138	RC088	Jackson Street (BUA Sealed) - Reseal SLK 0.00 - 0.430	Renewal	540	EMIA	57,423	52,566	-											0	0
4120138	STR001A	Lowood Road - Tree Removal and Planter Upgrades	Upgrade	540	EMIA	-	-	11,142											11,142	11,142
4120138	R2R006	Beverley Road - Road Barrier Replacement	Upgrade	540	EMIA	-	-	207,200		207,200									0	207,200
4120138	RC355	Hambley Street - Road reconstruction & widening	Upgrade	540	EMIA	-	-	138,260		138,260									0	138,260
4120138	RC001	Lowood Road - Pedestrian crossing - Asphalting works	Upgrade	540	EMIA	-	-	20,055											20,055	20,055
4120139	RC221	Thomas Street (BUA Gravel) - Construct & Seal SLK 0.0 - 0.3	Renewal	540	MWS	74,444	81,631	-											0	0
4120139	RC240	Sixth Avenue (BUA Gravel) - Construct & Seal SLK 970 - 1190	Renewal	540	EMIA	29,520	32,323	-											0	0
4120139	RC241B	Seventh Avenue (BUA Gravel) - Construct & Seal	Renewal	540	MWS	29,520	29,663	-											0	0
4120141	RC033A	Takalarup Road - Sealed (Council) - Reseal SLK 0.05 - 2.8	Upgrade	540	EMIA	140,799	115,456	-											0	0
4120141	RC017	Settlement Road (OBUA Sealed) - Stabilise & Seal SLK 16.14 & 18.31	Renewal	540	EMIA	18,821	11,324	-											0	0
4120141	RC077A	Jutland Road (OBUA Sealed) - Reseal SLK - 0.00 - 0.27	Renewal	540	EMIA	11,041	13,400	-											0	0
4120142	RC114B	O'Neill Road (OBUA Gravel) - Gravel Resheet SLK 6.11 - 6.76	Renewal	540	MWS	33,108	33,124	-											0	0
4120142	RC259	Nindiup Road - 2nd coat seal	Renewal	540	EMIA	-	-	55,752											55,752	55,752
4120142	RC297	Ferry Road - 2nd coat seal	Renewal	540	EMIA	-	-	69,552		69,552									0	69,552
4120143	RC187	Elliott Road (OBUA Formed) - Gravel Construction	Upgrade	540	MWS	47,095	50,081	-											0	

Attachment A - DETAILED CAPITAL EXPENDITURE BY PROGRAM

Account Number	Job Number	Description	Asset Invest. Type	Balance Sheet Category	Responsible Manager	2025/2026 Amended Budget $	2025/2026 Actual $	2026/2027 Budget $	RRG $	R2R $	Commodity Route Funding	DFES $	Other Grants $	New Loans $	Reserve Funds $	Plant Reserve $	Other Contrib's $	Proceeds Disposal of Assets $	Council $	Total Funding $
									SOURCE OF FUNDS 2026/2027											
4120143	RC267	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (C/O) inc offset planting	Upgrade	540	EMIA	63,131	59,580	39,297											39,297	39,297
4120143	BS032	Carbarup-Moorilup-Collins Roads Intersection Realignment (State Blackspot)	Upgrade	540	EMIA	206,957	-	206,957					122,756						84,201	206,957
4120144	R2R324	Beech Road (BUA Sealed) (R2R) - Reconstruct & Widen SLK 0.34 - 0.94	Upgrade	540	EMIA	76,482	69,977	-											0	0
4120144	R2R001	Lowood Road (BUA Sealed) - Stabilisation SLK 0.565 - 1.26	Upgrade	540	MWS	112,500	12,041	-											0	0
4120144	R2R237	Third Avenue - Road upgrade, drainage and single coat seal	Upgrade	540	EMIA	-	-	112,660		112,660									0	112,660
4120144	RC240	Sixth Avenue - Road upgrade, drainage and seal	Upgrade	540	EMIA	-	-	0											0	0
4120145	R2R003	Woogenellup Road (OBUA Sealed) (R2R)	Renewal	540	EMIA	150,332	150,547	-											0	0
4120145	R2R027A	Woodlands Road (OBUA Sealed) (R2R) - Reseal SLK 0.0 - 5.70	Upgrade	540	MWS	271,083	232,977	-											0	0
4120146	R2R045B	Boyup Road (OBUA Sealed) (R2R) - Resheet SLK 20.15 - 22.53	Upgrade	540	MWS	154,700	90,128	-											0	0
4120146	R2R050	Turpin Road (OBUA Gravel) (R2R) - Resheet SLK 10.00 - 14.95	Upgrade	540	EMIA	193,092	161,536	-											0	0
4120149	RRG009A	Nornalup Road (OBUA Sealed) (RRG) - Reseal SLK 0.0 - 8.18	Upgrade	540	MWS	452,691	435,809	-											0	0
4120149	RRG017	Settlement Rd Slk 0.0 to 3.65 Reseal & Various Rutting Stabilization's (OBUA)	Renewal	540	MWS	210,995	186,395	-											0	0
4120149	RRG032	Carbarup Rd Slk 9.11 to 9.79 & 11.01 to 12.3 Upgrade (OBUA)	Upgrade	540	MWS	112,812	86,201	-											0	0
4120149	RRG032A2	Carbarup Road SLK 12.90 - 14.0 Widen & Reseal (RRG)	Upgrade	540	EMIA	308,038	284,524	-											0	0
4120149	RRG003	Woogenellup Road - Pavement stabilization (various SLKs)	Renewal	540	EMIA	-	-	441,331	294,221										147,110	441,331
4120149	RRG032	Carbarup Road - Floodway upgrade	Upgrade	540	EMIA	-	-	142,176	94,784										47,392	142,176
4120149	RRG142	Poorrarecup Road - Floodway upgrade and seal	Upgrade	540	EMIA	-	-	236,306	157,537										78,769	236,306
4120152	BS028A	Ormond Road (BUA Sealed) (BS) - Traffic Calming	Upgrade	540	MWS	199,861	139,238	60,623					39,973						20,650	60,623
4120161	OF515	Rocky Gully Heavy Vehicle Rest Area (HVRA Funding)	New	540	EMIA	182,000	7,887	174,113					145,600						28,513	174,113
4120162	CRF007	Yellanup Rd SLK 19.51 to 24.0 Upgrade to Type 5 Standard Rd (OBUA)	Upgrade	540	MWS	364,000	377,602	-											0	0
4120162	CRF014	Mallawillup Rd - Reseal SLK 0.00 - 5.0 (CR Funding)	Upgrade	540	MWS	319,500	284,737	-											0	0
4120162	SLRIP027	Woodlands Road - Resheet, double coat seal & renew drainage	Upgrade	540	EMIA	-	-	629,920					503,936						125,984	629,920
4120162	SLRIP033	Takalarup Road - Floodway upgrade	Upgrade	540	EMIA	-	-	548,082		548,082									0	548,082
4120163	CRF047	Lake Matilda Road - Resheet, drainage renewal & rock pitching	Renewal	540	EMIA	-	-	470,688			313,792								156,896	470,688
4120163	CRF033	Takalarup Road - Gravel resheet	Renewal	540	EMIA	-	-	249,278			166,185								83,093	249,278
4120165	DC041	Osborne St Sub-Surface Drainage (BUA)	New	550	MWS	60,000	16,338	43,662											43,662	43,662
4120166	DC008	Spencer Road (OBUA Sealed) - Drainage Capital	New	550	EMIA	54,238	70,804	-											0	0
4120166	DC061	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	Upgrade	550	EMIA	1,300,000	1,065,563	187,618											187,618	187,618
4120166	DC083	Sanders Road (OBUA Gravel) - Drainage Culvert Installation SLK 5.20	Upgrade	550	EMIA	40,000	16,669	-											0	0
4120166	DC083A	Sanders Road (OBUA Gravel) - Drainage Construction & Seal SLK 5.20 - 5.30	Upgrade	550	EMIA	83,850	103,013	-											0	0
4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	Renewal	560	MWS	13,450	8,825	4,625											4,625	4,625
4120170	FC044	Narpund Rd SLK 0.00 to 0.5 Cycle Lane Construction (C/O)	Renewal	560	MWS	9,840	4,615	5,225											5,225	5,225
4120170		Hambley Street Footpath - Footpath along Hambley Street to Lowood Road	New	560	MWS			50,000									50,000		0	50,000
4120170		Wayfinding Path - Footpath joining Caravan Park to Museum and into town	New	560	MWS			30,558											30,558	30,558
4120170		Government Dam Walking trail - Walking path around Government Dam	New	560	MWS			50,717							45,000				5,717	50,717
4120330		PLANT - Plant & Equipment (Capital) - 25/26 Budget	New	530	EMIA	616,300	343,248	273,052								134,407		138,646	0	273,052
4120330		PLANT - Plant & Equipment (Capital)	New	530	EMIA	-	-	665,000										66,400	598,600	665,000
		Shire Depot Gardeners Shed - Tank and Washbasin Installation	New	590	EMIA	0	0	6,885											6,885	6,885
						5,997,623	**4,627,822**	**5,130,735**	**546,542**	**1,075,754**	**479,977**	**-**	**812,265**	**-**	**45,000**	**134,407**	**50,000**	**205,046**	**1,781,745**	**5,130,735**
																			0	0
Economic Services																				
4130890		Standpipe Upgrades	Upgrade	590	SM	-	45,815	-											0	0
4130414	BC802	SALEYARDS - Roof Extension (Between Buildings)	Upgrade	514	SM	21,395	11,711	-											0	0
4130414	BC802B	SALEYARDS - New Storage Hay Shed	New	514	SM	15,105	-	-											0	0
4130414	BC802C	Saleyards - Purpose Built Pump Shed	Renewal	514	SM	-	-	12,500							12,500				0	12,500
4130490	OC802B	SALEYARDS - Bitumen Repairs	New	590	SM	50,000	20,451	-											0	0
		Saleyards - Lighting Upgrade	Renewal	590	SM	-	-	20,236							20,236				0	20,236
		Saleyards - Surefoot Matting Renewal	Renewal	590	SM	-	-	134,056							134,056				0	134,056
						86,500	**77,977**	**166,792**	**0**	**0**	**0**	**0**	**0**	**0**	**166,792**	**0**	**0**	**0**	**0**	**166,792**
Other Property & Services																				
4120330		Water tanker unit for Water Truck	New	530	EMIA	-	-	60,000								60,000			0	60,000
4140214	BC700A	Replacement Building Store (Shire Depot)	New	514	BMO	90,000	69,001	-											0	0
4140220	PE100A	Administration Office - Furniture Fitout	New	520	CEO	150,000	26,428	150,000							150,000				0	150,000
4140230		ADMIN - Plant & Equipment (Capital) - 25/26 Budget	New	530	EMIA	39,000	38,668	-								0			0	0
4140230		ADMIN - Plant & Equipment (Capital) - CEO Vehicle	New	530	EMIA	-	-	80,000								57,500		22,500	0	80,000
4140330		PWO - Plant & Equipment (Capital) - 25/26 Budget	New	530	EMIA	200,085	113,655	86,430								86,430			0	86,430
4140330		PWO - Plant & Equipment (Capital)	New	530	EMIA	-	-	355,000								195,900		159,100	0	355,000
4140330		Relocatable Speed Devices x 6	New	530	EMIA	-	-	45,058											45,058	45,058
4140330		Bioremediating Parts Washing System	New	530	EMIA	-	-	7,055											7,055	7,055
4140330		Fully automatic 5hp air conditioner service station	New	530	EMIA	-	-	9,930											9,930	9,930
4140220	PE100B	CCTV Installation - Administration Centre	New	520	ICT	-	-	57,000					4,700						52,300	57,000
		Shire Depot IT - Video Conferencing Installation	New	520	ICT	-	-	15,000											15,000	15,000
						479,085	**247,752**	**865,473**	**-**	**-**	**-**	**-**	**4,700**	**-**	**150,000**	**399,830**	**-**	**181,600**	**129,343**	**865,473**
		Grand Totals				**$ 22,775,861**	**$ 6,375,239**	**$ 19,055,171**	**$ 546,542**	**$ 1,075,754**	**$ 479,977**	**$ -**	**$ 2,753,060**	**$ 6,504,365**	**$ 3,618,821**	**$ 687,387**	**$ 110,000**	**$ 386,646**	**$ 2,892,619**	**$ 19,055,171**
														19,055,171						

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Attachment A - DETAILED CAPITAL EXPENDITURE BY PROGRAM

Account Number	Job Number	Description	Asset Invest. Type	Balance Sheet Category	Responsible Manager	2025/2026 Amended Budget $	2025/2026 Actual $	2026/2027 Budget $
		Summary by Balance Sheet Category						
		Land - Freehold		508		1,080,000	32,752	2,402,377
		Buildings - Specialised		512		1,131,139	337,076	4,054,689
		Buildings - Non Specialised		514		2,273,823	227,935	2,114,463
		Furniture & Equipment		520		180,000	96,454	237,617
		Plant & Equipment		530		898,535	495,571	1,734,675
		Infrastructure - Roads		540		3,819,945	2,998,747	3,813,392
		Infrastructure - Drainage		550		1,538,088	1,272,388	231,280
		Infrastructure - Footpaths and Cycleways		560		23,290	13,439	141,126
		Infrastructure - Parks & Ovals		570		3,033,511	241,816	2,983,158
		Infrastructure - Other		590		8,797,530	659,062	1,342,395
						22,775,861	**6,375,239**	**19,055,171**
		Summary by Asset Investment Type						
		At No Cost	No Cost			0	0	0
		Asset Renewal	Renewal			1,587,800	939,828	2,206,247
		New Asset	New			14,938,593	1,590,453	8,060,987
		Upgrading Asset	Upgrade			6,249,468	3,844,958	8,787,939
						22,775,861	**6,375,239**	**19,055,171**
		Summary by Responsible Manager						
		Chief Executive Officer			CEO	150,000	26,428	150,000
		Executive Manager - Corporate & Community Services			EMCCS	8,595,645	531,475	163,171
		- Manager Community & Recreation Services			MCRS	2,778,564	27,756	2,877,841
		- IT Officer			ICT	30,000	26,328	72,000
		Executive Manager - Infrastructure & Assets			EMIA	5,259,567	3,056,454	9,201,823
		- Manager of Works			MWS	2,604,142	2,115,616	301,298
		- Building Maintenance Officer			BMO	827,672	380,199	489,292
		Executive Manager - Development & Regulatory Services			EMDRS	623,150	118,028	740,251
		- Saleyards Manager			SM	86,500	77,977	166,792
		- Community Emergency Services Manager			CESM	1,820,621	14,977	4,892,705
						22,775,861	**6,375,239**	**19,055,171**

SOURCE OF FUNDS 2026/2027

RRG $	R2R $	Commodity Route Funding	DFES $	Other Grants $	New Loans $	Reserve Funds $	Plant Reserve $	Other Contrib's $	Proceeds Disposal of Assets $	Council $	Total Funding $

Budget	Council Cash	Difference
26/27	2,892,619	1,582,711
25/26	4,475,330	(1,199,423)
24/25	3,275,907	

Attachment B - DETAILED CAPITAL EXPENDITURE BY ASSET CLASS

Account Number	Job Number	Description	Asset Invest. Type	Responsible Manager	2025/2026 Amended Budget $	2025/2026 Actual $	2026/2027 Budget $	RRG $	R2R $	Commodity Route Funding	DFES $	Other Grants $	New Loans $	Reserve Funds $	Plant Reserve $	Other Contrib's $	Proceeds Disposal of Assets $	Council $	Total Funding $
								SOURCE OF FUNDS 2026/2027											
Land																			
4090109		STF HOUSE - Land (Subdivision - Martin Street)	New	EMDRS	80,000	15,129	20,000							20,000				0	20,000
4100108	LC500	O'Neill Road Waste Facility Expansion	Upgrade	EMIA	1,000,000	17,623	2,382,377						650,000	1,732,377				0	2,382,377
					1,080,000	**32,752**	**2,402,377**	-	-	-	-	-	**650,000**	**1,752,377**	-	-	-	-	**2,402,377**
Buildings - Specialised																			
4050612		ESL SES - Buildings Specialised (Capital)	Upgrade	CESM	286,350	12,311	3,358,434						3,354,365					4,069	3,358,434
4110112	BC600	Plantagenet District Hall - Main Hall Rising Damp Rectification	Renewal	BMO	64,708	68,598	-											0	0
4110112	BC600D	Plantagenet District Hall - Building (Capital)	Renewal	EMCCS	47,554	-	47,554							47,554				0	47,554
4110112	BC605	Porongurup Hall and Toilet Upgrade	Renewal	EMDRS	500,000	102,899	627,101					150,000		220,000		60,000		197,101	627,101
4110214	BC606	Woogenellup Hall - Building (Capital)	Renewal	BMO	55,286	15,335	-											0	0
4110312	BC623A	Mount Barker Hill Ablutions	New	BMO	144,141	137,934	-											0	0
4110312	BC100	Administration Building - Lighting Upgrade	Renewal	BMO	11,500	-	-											0	0
4110312	BC100D	Administration Building - Replace Vinyl	Renewal	BMO	21,600	-	21,600											21,600	21,600
					1,131,139	**337,076**	**4,054,688**	-	-	-	-	**150,000**	**3,354,365**	**267,554**	-	**60,000**	-	**222,769**	**4,054,688**
Buildings - Non Specialised																			
4050514	BC208A	New Rocky Gully BFB Shed	New	CESM	767,985	1,279	767,985						750,000					17,985	767,985
4050514	BC210A	New Woogenellup BFB Shed	New	CESM	766,286	1,387	766,286						750,000					16,286	766,286
4080714	BC401	Kendenup Mens Shed Upgrade Project	New	BMO	10,000	2,786	120,000											120,000	120,000
4100114	BC502	Kendenup Transfer Station Buildings - Building (Capital)	New	EMIA	85,000	26,948	-							0				0	0
4110114	BC603	Kendenup Hall - Building (Capital)	Renewal	EMIA	67,600	29,308	-											0	0
4110114	BC604	Narrikup Hall (& Garage) - Building (Capital) - Toilet Upgrade	Upgrade	BMO	229,986	2,376	279,079							25,000				254,079	279,079
4110114	BC604A	Narrikup Hall (& Garage) - Building Renewal (Capital) - Roof Safety System	Renewal	BMO	28,900	-	-											0	0
4110314	BC609	Sounness Park Buildings - Building (Capital) - Changeroom Locks	Upgrade	BMO	30,000	-	30,000											30,000	30,000
4110614	BC619	Mount Barker Historic Museum Buildings - Building (Capital)	Upgrade	BMO	15,000	4,345	-											0	0
4110714	BC621	Mount Barker Community Centre - Main Building - Building (Capital)	Upgrade	EMCCS	100,000	70,840	100,000							100,000				0	100,000
4110714	BC622	Mitchell House - Arts Centre - Building (Capital)	Renewal	BMO	40,000	1,386	38,614											38,614	38,614
4130414	BC802	SALEYARDS - Roof Extension (Between Buildings)	Upgrade	BMO	21,395	11,711	-											0	0
4130414	BC802B	SALEYARDS - New Storage Hay Shed	New	BMO	15,105	-	-											0	0
4140214	BC700A	Replacement Building Store (Shire Depot)	New	BMO	90,000	69,001	-											0	0
4100114	BC500	O'Neill Road Waste Facility - Site Office	New	BMO	6,566	6,566	-											0	0
4130414	BC802C	Saleyards - Purpose Built Pump Shed	Renewal	SM	-	-	12,500							12,500				0	12,500
40803140	BC400	Mt Barker Child Care Centre - Replace Gutters	Renewal	BMO	-	-	-											0	0
					2,273,823	**227,935**	**2,114,463**	-	-	-	-	-	**1,500,000**	**137,500**	-	-	-	**476,963**	**2,114,463**
Furniture & Equipment																			
4140220	PE100A	Administration Office - Furniture Fitout	New	CEO	150,000	26,428	150,000							150,000				0	150,000
4100120	PE100B	CCTV Installation Stage 1 - O'Neill Road Waste Facility	New	ICT	30,000	26,328	-											0	0
4110520		Mount Barker Community Centre Furniture & Equipment (Part of Building Upgrade)	Upgrade	EMCCS	-	43,698	-											0	0
		CCTV Installation - Administration Centre	New	EMCCS	-	-	57,000					4,700						52,300	57,000
4050320		CCTV Installation - Lowood & Langton Roads	New	EMCCS	-	-	-											0	0
		Administration IT - New Servers	New	EMCCS	-	-	-											0	0
		Administration IT - Video Conferencing Upgrades - Pwakkenbak & Councillors Room	New	EMCCS	-	-	-											0	0
		Shire Depot IT - Video Conferencing Installation	New	EMCCS	-	-	15,000											15,000	15,000
		Library Self Loan Station	New	EMCCS	-	-	15,617											15,617	15,617
					180,000	**96,454**	**237,617**	-	-	-	-	**4,700**	-	**150,000**	-	-	-	**82,917**	**237,617**
Plant & Equipment - Plant Replacement Program																			
4120330		PLANT - Plant & Equipment (Capital) - 25/26 Budget	New	EMIA	616,300	343,248	273,052								134,407		138,646	0	273,052
4140330		PWO - Plant & Equipment (Capital) - 25/26 Budget	New	EMIA	200,085	113,655	86,430								86,430			0	86,430
4140230		ADMIN - Plant & Equipment (Capital) - 25/26 Budget	New	EMIA	39,000	38,668	-								0			0	0
4100630		PLAN - Plant & Equipment (Capital) - 25/26 Budget	New	EMIA	43,150	-	43,150								43,150			0	43,150
4120330		PLANT - Plant & Equipment (Capital)	New	EMIA	-	-	665,000								0		175,000	490,000	665,000
4050230		Ranger Services Ute - Canopy Upgrade	Upgrade	EMDRS	-	-	50,000								50,000			0	50,000
4120330		Water tanker unit for Water Truck	New	EMIA	-	-	60,000								60,000			0	60,000
4140330		PWO - Plant & Equipment (Capital)	New	EMIA	-	-	355,000								195,900		50,500	108,600	355,000
4140230		ADMIN - Plant & Equipment (Capital) - CEO Vehicle	New	EMIA	-	-	80,000								57,500		22,500	0	80,000
4050230		ANIMAL - Plant & Equipment (Capital) - Ute Replacement	New	EMIA	-	-	60,000								60,000			0	60,000
					898,535	**495,571**	**1,672,632**	-	-	-	-	-	-	-	**687,387**	-	**386,646**	**598,600**	**1,672,632**
																			0
Plant & Equipment - Equipment																			
4110130		Narrikup Hall Planter Box Installation	Renewal	EMIA	-	-	0											0	0
4140330		Relocatable Speed Devices x 6	New	EMIA	-	-	45,058											45,058	45,058
4100130		Hook Lift Bins x 4 half height & x 2 Full Size	New	EMIA	-	-	-											0	0
4140330		Bioremediating Parts Washing System	New	EMIA	-	-	7,055											7,055	7,055
4140330		Fully automatic 5hp air conditioner service station	New	EMIA	-	-	9,930											9,930	9,930
4110730		Generator for Events	New	MCRS	-	-	0											0	0
					-	-	**62,043**	-	-	-	-	-	-	-	-	-	-	**62,043**	**62,043**
Infrastructure - Roads																			
4120138	RC088	Jackson Street (BUA Sealed) - Reseal SLK 0.00 - 0.430	Renewal	EMIA	57,423	52,566	-											0	0
4120139	RC221	Thomas Street (BUA Gravel) - Construct & Seal SLK 0.0 - 0.3	Renewal	MWS	74,444	81,631	-											0	0
4120139	RC240	Sixth Avenue (BUA Gravel) - Construct & Seal SLK 970 - 1190	Renewal	EMIA	29,520	32,323	-											0	0
4120139	RC241B	Seventh Avenue (BUA Gravel) - Construct & Seal	Renewal	MWS	29,520	29,663	-											0	0
4120141	RC033A	Takalarup Road - Sealed (Council) - Reseal SLK 0.05 - 2.8	Upgrade	EMIA	140,799	115,456	-											0	0
4120141	RC017	Settlement Road (OBUA Sealed) - Stabilise & Seal SLK 16.14 & 18.31	Renewal	EMIA	18,821	11,324	-											0	0
4120141	RC077A	Jutland Road (OBUA Sealed) - Reseal SLK - 0.00 - 0.27	Renewal	EMIA	11,041	13,400	-											0	0
4120142	RC114B	O'Neill Road (OBUA Gravel) - Gravel Resheet SLK 6.11 - 6.76	Renewal	MWS	33,108	33,124	-											0	0
4120143	RC187	Elliott Road (OBUA Formed) - Gravel Construction	Upgrade	MWS	47,095	50,081	-											0	0
4120143	RC267	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (C/O) inc offset planting	Upgrade	EMIA	63,131	59,580	39,297											39,297	39,297
4120143	BS032	Carbarup-Moorilup-Collins Roads Intersection Realignment (State Blackspot)	Upgrade	EMIA	206,957	-	206,957					122,756						84,201	206,957
4120144	R2R324	Beech Road (BUA Sealed) (R2R) - Reconstruct & Widen SLK 0.34 - 0.94	Upgrade	EMIA	76,482	69,977	-											0	0
4120144	R2R001	Lowood Road (BUA Sealed) - Stabilisation SLK 0.565 - 1.26	Upgrade	MWS	112,500	12,041	-											0	0
4120145	R2R003	Woogenellup Road (OBUA Sealed) (R2R)	Renewal	EMIA	150,332	150,547	-											0	0

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Attachment B - DETAILED CAPITAL EXPENDITURE BY ASSET CLASS

								SOURCE OF FUNDS 2026/2027											
Account Number	Job Number	Description	Asset Invest. Type	Responsible Manager	2025/2026 Amended Budget $	2025/2026 Actual $	2026/2027 Budget $	RRG $	R2R $	Commodity Route Funding	DFES $	Other Grants $	New Loans $	Reserve Funds $	Plant Reserve $	Other Contrib's $	Proceeds Disposal of Assets $	Council $	Total Funding $
4120145	R2R027A	Woodlands Road (OBUA Sealed) (R2R) - Reseal SLK 0.0 - 5.70	Upgrade	MWS	271,083	232,977	-											0	0
4120146	R2R045B	Boyup Road (OBUA Sealed) (R2R) - Resheet SLK 20.15 - 22.53	Upgrade	MWS	154,700	90,128	-											0	0
4120146	R2R050	Turpin Road (OBUA Gravel) (R2R) - Resheet SLK 10.00 - 14.95	Upgrade	EMIA	193,092	161,536	-											0	0
4120147	R2R248	Ross Road (OBUA Formed) (R2R) - Resheet SLK 0.1 - 170	Renewal	MWS	-	-	-											0	0
4120149	RRG009A	Nornalup Road (OBUA Sealed) (RRG) - Reseal SLK 0.0 - 8.18	Upgrade	MWS	452,691	435,809	-											0	0
4120149	RRG017	Settlement Rd Slk 0.0 to 3.65 Reseal & Various Rutting Stabilization's (OBUA)	Renewal	MWS	210,995	186,395	-											0	0
4120149	RRG032	Carbarup Rd Slk 9.11 to 9.79 & 11.01 to 12.3 Upgrade (OBUA)	Upgrade	MWS	112,812	86,201	-											0	0
4120149	RRG032A2	Carbarup Road SLK 12.90 - 14.0 Widen & Reseal (RRG)	Upgrade	EMIA	308,038	284,524	-											0	0
4120152	BS028A	Ormond Road (BUA Sealed) (BS) - Traffic Calming	Upgrade	MWS	199,861	139,238	60,623					39,973						20,650	60,623
4120161	OF515	Rocky Gully Heavy Vehicle Rest Area (HVRA Funding)	New	EMIA	182,000	7,887	174,113					145,600						28,513	174,113
4120162	CRF007	Yellanup Rd SLK 19.51 to 24.0 Upgrade to Type 5 Standard Rd (OBUA)	Upgrade	MWS	364,000	377,602	-											0	0
4120162	CRF014	Mallawillup Rd - Reseal SLK 0.00 - 5.0 (CR Funding)	Upgrade	MWS	319,500	284,737	-											0	0
4120138	STR001A	Lowood Road - Tree Removal and Planter Upgrades	Upgrade	EMIA	-	-	11,142											11,142	11,142
4120163	CRF047	Lake Matilda Road - Resheet, drainage renewal & rock pitching	Renewal	EMIA	-	-	470,688			313,792								156,896	470,688
4120142	RC259	Nindiup Road - 2nd coat seal	Renewal	EMIA	-	-	55,752											55,752	55,752
4120163	CRF033	Takalarup Road - Gravel resheet	Renewal	EMIA	-	-	249,278			166,185								83,093	249,278
4120149	RRG003	Woogenellup Road - Pavement stabilization (various SLKs)	Renewal	EMIA	-	-	441,331	294,221										147,110	441,331
4120142	RC297	Ferry Road - 2nd coat seal	Renewal	EMIA	-	-	69,552		69,552									0	69,552
4120138	R2R006	Beverley Road - Road Barrier Replacement	Upgrade	EMIA	-	-	207,200		207,200									0	207,200
4120138	RC355	Hambley Street - Road reconstruction & widening	Upgrade	EMIA	-	-	138,260		138,260									0	138,260
4120162	SLRIP027	Woodlands Road - Resheet, double coat seal & renew drainage	Upgrade	EMIA	-	-	629,920					503,936						125,984	629,920
4120138	RC001	Lowood Road - Pedestrian crossing - Asphalting works	Upgrade	EMIA	-	-	20,055											20,055	20,055
4120144	R2R237	Third Avenue - Road upgrade, drainage and single coat seal	Upgrade	EMIA	-	-	112,660		112,660									0	112,660
4120149	RRG032	Carbarup Road - Floodway upgrade	Upgrade	EMIA	-	-	142,176	94,784										47,392	142,176
4120162	R2R033	Takalarup Road - Floodway upgrade	Upgrade	EMIA	-	-	548,082		548,082									0	548,082
4120149	RRG142	Poorrarecup Road - Floodway upgrade and seal	Upgrade	EMIA	-	-	236,306	157,537										78,769	236,306
					3,819,945	**2,998,747**	**3,813,392**	**546,542**	**1,075,754**	**479,977**	**0**	**812,265**	**0**	**0**	**0**	**0**	**0**	**898,854**	**3,813,392**
Infrastructure - Drainage																			
4120166	DC008	Spencer Road (OBUA Sealed) - Drainage Capital	New	EMIA	54,238	70,804	-											0	0
4120165	DC041	Osborne St Sub-Surface Drainage (BUA)	New	MWS	60,000	16,338	43,662											43,662	43,662
4120166	DC061	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	Upgrade	EMIA	1,300,000	1,065,563	187,618											187,618	187,618
4120166	DC083	Sanders Road (OBUA Gravel) - Drainage Culvert Installation SLK 5.20	Upgrade	EMIA	40,000	16,669	-											0	0
4120166	DC083A	Sanders Road (OBUA Gravel) - Drainage Construction & Seal SLK 5.20 - 5.30	Upgrade	EMIA	83,850	103,013	-											0	0
					1,538,088	**1,272,388**	**231,280**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**231,280**	**231,280**
Infrastructure - Footpaths & Cycleways																			
4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	Renewal	MWS	13,450	8,825	4,625											4,625	4,625
4120170	FC044	Narpund Rd SLK 0.00 to 0.5 Cycle Lane Construction (C/O)	Renewal	MWS	9,840	4,615	5,225											5,225	5,225
4120170	FC355	Hambley Street Footpath - Footpath along Hambley Street to Lowood Road	New	MWS			50,000									50,000		0	50,000
4120170	FC640B	Wayfinding Path - Footpath joining Caravan Park to Museum and into town	New	MWS			30,558											30,558	30,558
4120170	FC647	Government Dam Walking trail - Walking path around Government Dam	New	MWS			50,717							45,000				5,717	50,717
					23,290	**13,439**	**141,126**	**-**	**-**	**-**	**-**	**-**	**-**	**45,000**	**-**	**50,000**	**-**	**46,126**	**141,126**
Infrastructure - Parks & Ovals																			
4100770	PC506	Mount Barker West Cemetery Improvements - Revitalisation (retaining wall, retic)	Renewal	MWS	32,173	24,039	8,134											8,134	8,134
4110370	PC603	Kendenup Hall Park - Reticulation & Landscaping	Upgrade	EMIA	42,994	45,808	-											0	0
4110370	PC609G	Sounness Park - Water Tank Installation	New	EMIA	120,000	67,402	42,505							35,000				7,505	42,505
4110370	PC615A	Wilson Park - Youth Precinct Redevelopment	New	MCRS	2,752,392	7,481	2,842,519					1,431,623	1,000,000	400,000				10,896	2,842,519
4110370	PC800	Mount Barker Railway Station Infrastructure P&O - Reticulation Install	New	MWS	5,967	3,234	-											0	0
4110370	OC609B	Sounness Park - Entrace Revitalisation	Renewal	BMO	79,985	71,872	-											0	0
4110370	PC608A	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	Renewal	MWS	-	13,641	-											0	0
4110370	PC609A	Sounness Park - General	Renewal	MCRS	-	5,074	-											0	0
4110370	PC609B	Sounness Park - General	Renewal	MCRS	-	3,263	-											0	0
4110370	PC609A	Sounness Park Ovals (East & West) - Reticulation Upgrade	New	EMIA	-	-	90,000											90,000	90,000
					3,033,511	**241,816**	**2,983,158**	**-**	**-**	**-**	**-**	**1,431,623**	**1,000,000**	**435,000**	**-**	**-**	**-**	**116,535**	**2,983,158**
Infrastructure - Other																			
4050190	OC208A	Rocky Gully Water Tank	New	EMIA	70,500	70,624	-											0	0
4100190	OC200	Denbarker BFB - 110,000Lt Water Tank Installation	New	EMIA	5,000	2,704	-											0	0
4100190	OC205	Narrikup BFB - 200,000Lt Water Tank Installation	Upgrade	MWS	10,000	3,739	6,261											6,261	6,261
4100190	OC502	Kendenup Refuse Site Infrastructure	Upgrade	MWS	10,000	-	10,000											10,000	10,000
4100790	OC506B	Mount Barker West Cemetery Improvements - Plinth Installation	Upgrade	MWS	10,000	1,056	8,944											8,944	8,944
4100790	OC507	Kendenup Cemetery improvements (C/O)	Upgrade	MWS	23,052	504	22,548											22,548	22,548
4100790	OC508	Rocky Gully Cemetery Infrastructure	New	EMIA	9,200	-	9,200											9,200	9,200
4100790	OC640F	Bus Shelter - Albany Highway - Kendenup Turnoff	New	EMIA	12,550	4,371	-											0	0
4100790	OC515	Rocky Gully Place Plan Implementation	New	MCRS	10,000	1,424	18,576											18,576	18,576
4110390	OC654	Narrikup Place Plan Implementation	New	MCRS	10,000	3,255	6,745											6,745	6,745
4110390	OC651	Memorial Park Upgrade / RSL Project	New	EMIA	50,614	53,142	-					0						0	0
4110390	OC603	Kendenup Hall Park - Picket Fencing	New	EMIA	25,000	27,782	-											0	0
4110290	OC607D	Swimming Pool - Stage 1B Construction (excl CSRFF)	New	EMCCS	8,400,000	410,789	-											0	0
4110390	OC623F	Mount Barker Hill Infrastructure - Shelter	New	EMCCS	48,091	6,148	-											0	0
4130490	OC802B	SALEYARDS - Bitumen Repairs	New	EMDRS	50,000	20,451	-											0	0
4110290	OC607G	Swimming Pool - Water Fountain	New	MCRS	6,172	6,172	-											0	0
4110390	OC615	Wilson Park - Carpark	New	EMIA	-	-	57,373											57,373	57,373
4100190	OC500	O'Neill Waste Facility - Recycling Hub	New	EMIA	-	-	531,708					354,472		177,236				0	531,708
4100190	OC500B	O'Neill Waste Facility - Tipping Bay	New	EMIA	-	-	499,862							499,862				0	499,862
4110290	OC607F	Swimming Pool - Carpark Extension	New	EMIA	-	1,087	-							0				0	0
4130890		Standpipe Upgrades	New	EMIA	-	45,815	-							0				0	0
		Shire Depot Gardeners Shed - Tank and Washbasin Installation	New	EMIA	0	0	6,885											6,885	6,885
		Kendenup Place Plan Implementation	New	MCRS	-	-	10,000											10,000	10,000
		Saleyards - Lighting Upgrade	Renewal	SM	-	-	20,236							20,236				0	20,236
		Saleyards - Surefoot Matting Renewal	Renewal	SM	-	-	134,056							134,056				0	134,056
					8,797,530	**659,062**	**1,342,395**	**-**	**-**	**-**	**-**	**354,472**	**-**	**831,390**	**-**	**-**	**-**	**156,533**	**1,342,395**
		Grand Totals			**$ 22,775,861**	**$ 6,375,239**	**$ 19,055,171**	**$ 546,542**	**$ 1,075,754**	**$ 479,977**	**$ -**	**$ 2,753,060**	**$ 6,504,365**	**$ 3,618,821**	**$ 687,387**	**$ 110,000**	**$ 386,646**	**$ 2,892,620**	**$ 19,055,171**
													19,055,171						

Attachment B - DETAILED CAPITAL EXPENDITURE BY ASSET CLASS

SOURCE OF FUNDS 2026/2027

Account Number	Job Number	Description	Asset Invest. Type	Responsible Manager	2025/2026 Amended Budget $	2025/2026 Actual $	2026/2027 Budget $	RRG $	R2R $	Commodity Route Funding	DFES $	Other Grants $	New Loans $	Reserve Funds $	Plant Reserve $	Other Contrib's $	Proceeds Disposal of Assets $	Council $	Total Funding $
		Summary by Program																	
		Governance			0	0	0												
		General Purpose Funding			0	0	0												
		Law, Order and Public Safety			1,891,121	85,600	5,002,705												
		Health			0	0	0												
		Education and Welfare			10,000	2,786	120,000												
		Housing			80,000	15,129	20,000												
		Community Amenities			1,290,892	162,205	3,497,610												
		Recreation and Culture			12,897,490	1,201,784	4,208,706												
		Transport			5,997,623	4,627,822	5,130,735												
		Economic Services			86,500	32,162	166,792												
		Other Property and Services			522,235	247,752	908,623												
					22,775,861	**6,375,239**	**19,055,171**												
		Summary by Asset Investment Type																	
		At No Cost	No Cost		0	0	0												
		Asset Renewal	Renewal		1,587,800	939,828	2,206,247												
		New Asset	New		14,938,593	1,636,268	8,060,986												
		Upgrading Asset	Upgrade		6,249,468	3,799,143	8,787,938												
					22,775,861	**6,375,239**	**19,055,171**												
		Summary by Responsible Manager																	
		Chief Executive Officer		CEO	150,000	26,428	150,000												
		Executive Manager - Corporate & Community Services		EMCCS	8,595,645	531,475	235,171												
		- Manager Community & Recreation Services		MCRS	2,778,564	26,669	2,877,840												
		- Projects Coordinator		PC	0	0	0												
		- IT Officer		ICT	30,000	26,328	0												
		Executive Manager - Infrastructure & Assets		EMIA	5,302,717	3,103,356	9,244,972												
		- Manager of Works		MWS	2,604,142	2,115,616	301,298												
		- Building Maintenance Officer		BMO	864,172	391,910	489,292												
		Executive Manager - Development & Regulatory Services		EMDRS	630,000	138,479	697,101												
		- Saleyards Manager		SM	0	0	166,792												
		- Community Emergency Services Manager		CESM	1,820,621	14,977	4,892,705												
					22,775,861	**6,375,239**	**19,055,171**												

Budget	Council Cash	Difference
26/27	2,892,620	1,582,710
25/26	4,475,330	(1,199,423)
24/25	3,275,907	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SCHEDULE 03 - GENERAL PURPOSE FUNDING								
RATES								
OPERATING EXPENDITURE								
2030100		RATES - Employee Costs	EMCCS	MF	83,000	83,334	90,751	
2030103		RATES - Uniforms	EMCCS	HR	550	0	880	1 x 0.4FTE & 1 x 0.6 FTE Uniform Allowance
2030104		RATES - Training & Development	EMCCS	HR	2,000	4,522	2,000	
2030105		RATES - Recruitment	EMCCS	HR	0	545	0	
2030108		RATES - Other Employee Expenses	EMCCS	MF	4,520	4,516	4,972	
2030109		RATES - Travel & Accommodation	EMCCS	HR	500	337	500	
2030112		RATES - Valuation Expenses	EMCCS	MF	34,000	35,253	35,000	
2030113		RATES - Title/Company Searches	EMCCS	RO	270	0	200	
2030114		RATES - Debt Collection Expenses	EMCCS	RO	55,000	45,222	45,000	Offset by Revenue for Debt Collection
2030115		RATES - Printing and Stationery	EMCCS	RO	3,000	9,201	5,000	
2030116		RATES - Postage and Freight	EMCCS	RO	3,800	3,767	3,800	
2030118		RATES - Rates Write Off	EMCCS	RO	50	30	50	
2030187		RATES - Other Expenses	EMCCS	RO	600	628	650	
2030199		RATES - Administration Allocated	EMCCS	MF	176,255	146,588	189,800	
					363,545	**333,943**	**378,603**	
OPERATING REVENUE								
3030120		RATES - Instalment Admin Fee Received	EMCCS	RO	15,000	12,188	15,000	
3030121		RATES - Account Enquiry Charges	EMCCS	RO	9,000	15,502	16,000	
3030122		RATES - Reimbursement of Debt Collection Costs (ex GST)	EMCCS	RO	55,000	39,272	45,000	Offset by Expenditure for Debt Collection
3030130		RATES - Rates Levied	EMCCS	RO	8,628,400	8,624,164	9,211,191	
3030131		RATES - Interim Rates Levied	EMCCS	RO	5,000	11,484	12,000	
3030135		RATES - Other Income	EMCCS	RO	0	91	0	
3030140		RATES - Ex-Gratia Rates (CBH, etc.)	EMCCS	RO	4,715	4,715	4,946	
3030145		RATES - Penalty Interest - Rate Debtors	EMCCS	RO	35,000	35,021	35,000	
3030146		RATES - Instalment Interest Received	EMCCS	RO	24,000	26,815	28,000	
3030147		RATES - Pensioner Deferred Interest Received	EMCCS	RO	1,200	0	2,000	Based on 25/26 long term bond rate of 5.01% (Deferred rates as at 1/5/26 = $189,410)
					8,777,315	**8,769,252**	**9,369,137**	
OTHER GENERAL PURPOSE FUNDING								
OPERATING EXPENDITURE								
2030211		GEN PUR - Bank Fees & Charges	EMCCS	MF	24,000	25,410	24,000	
2030214		GEN PUR - Rounding	EMCCS	MF	2	(1)	2	
2030299		GEN PUR - Administration Allocated	EMCCS	MF	6,060	5,264	6,526	
					30,062	**30,673**	**30,528**	
OPERATING REVENUE								
3030209		GEN PUR - Financial Assistance Grant - General	EMCCS	EMCCS	679,099	1,859,993	342,724	Advanced Pmt received in June
3030210		GEN PUR - Financial Assistance Grant - Roads	EMCCS	EMCCS	580,184	1,695,364	114,505	Advanced Pmt received in June
3030221		GEN PUR - Charges - Sale of Electoral Rolls, Minutes, Local Laws	EMCCS	EMCCS	200	282	200	
3030235		GEN PUR - Other Income	EMCCS	EMCCS	4,600	4,779	4,800	DFES Administration of ESL payment, Co-Op Dividends
3030245		GEN PUR - Interest Earned - Reserve Funds	EMCCS	MF	240,000	282,268	324,311	
3030246		GEN PUR - Interest Earned - Municipal Funds	EMCCS	MF	60,000	37,667	60,000	
					1,564,083	**3,880,353**	**846,540**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SCHEDULE 04 - GOVERNANCE								
OTHER GOVERNANCE								
OPERATING EXPENDITURE								
2040204		OTH GOV - Training & Development	CEO	HR	8,000	7,121	0	
2040209		OTH GOV - Travel and Accommodation	CEO	HR	3,000	1,451	0	
2040211		OTH GOV - Civic Functions, Refreshments & Receptions	CEO	EMCCS	16,968	14,920	15,000	
2040215		OTH GOV - Printing and Stationery	EMCCS	EMCCS	500	298	200	
2040216		OTH GOV - Postage and Freight	EMCCS	EMCCS	200	0	0	
2040221		OTH GOV - Information Technology	EMCCS	ICT	0	0	5,000	Attain license fees
2040223		OTH GOV - LGIS Risk Expenditure	CEO	EMCCS	12,000	8,500	13,000	
2040240		OTH GOV - Advertising & Promotion	EMCCS	EMCCS	1,000	333	500	
2040241		OTH GOV - Subscriptions & Memberships	CEO	EMCCS	35,000	32,507	33,000	
2040251		OTH GOV - Consultancy - Strategic	CEO	EMCCS	0	2,000	0	
2040252		OTH GOV - Other Consultancy	EMCCS	EMCCS	3,000	42	1,000	
2040265		OTH GOV - Maintenance/Operations	EMCCS	EMCCS	6,000	0	0	
2040270		OTH GOV - Loan 90 Interest Repayments	EMCCS	MF	0	1,093	0	
2040285		OTH GOV - Legal Expenses	EMCCS	EMCCS	10,000	0	5,000	
2040286		OTH GOV - Expensed Minor Asset Purchases	EMCCS	EMCCS	5,000	0	1,000	
2040287		OTH GOV - Other Expenses	EMCCS	EMCCS	1,000	363	1,000	
2040299		OTH GOV - Administration Allocated	EMCCS	MF	679,970	721,125	732,226	
					781,638	**789,753**	**806,926**	
OPERATING REVENUE								
3040210		OTH GOV - Grant Funding - Council	EMCCS	EMCCS	2,000	2,000	0	25/26 Australia Day Grant
3040220		OTH GOV - Fees & Charges	EMCCS	EMCCS	200	167	100	Freedom of Information Applications
3040235		OTH GOV - Other Income	EMCCS	EMCCS	100	1,148	500	WALGA Catering Reimbursements, PA Hire
					2,300	**3,315**	**600**	
MEMBERS OF COUNCIL								
OPERATING EXPENDITURE								
2040104		MEMBERS - Training & Development	CEO	EMCCS	25,000	14,771	15,000	
2040109		MEMBERS - Members Travel and Accommodation	CEO	EMCCS	7,000	6,702	7,000	
2040111		MEMBERS - Mayors/Presidents Allowance	CEO	EMCCS	35,180	35,180	36,412	
2040112		MEMBERS - Deputy Mayors/Presidents Allowance	CEO	EMCCS	8,795	8,795	9,103	
2040113		MEMBERS - Members Sitting Fees	CEO	EMCCS	148,807	148,807	158,151	
2040114		MEMBERS - Communications Allowance	CEO	EMCCS	18,000	18,000	18,000	
2040115		MEMBERS - Printing and Stationery	CEO	EMCCS	6,300	5,885	0	25/26 expense was to have minutes bound. Not an expense expected every year
2040116		MEMBERS - Election Expenses	CEO	EMCCS	35,000	34,761	0	
2040117		MEMBERS - Other Allowances (Childcare, Travel)	CEO	EMCCS	250	138	250	
2040120		MEMBERS - Communication Expenses	CEO	EMCCS	1,100	617	1,100	
2040121		MEMBERS - Information Technology	CEO	ICT	0	0	6,000	Chambers IT inc Video Conferencing System
2040129		MEMBERS - Donations to Community Groups	CEO	EMCCS	0	1,450	58,919	Community Grant Program $40k pot, $6.6k Mitchell House, $8.5k Youthcare, $3.8k Photo Comp
2040130		MEMBERS - Insurance Expenses (Other than Buildings)	EMCCS	MF	2,000	1,837	2,000	
2040140		MEMBERS - Advertising & Promotion	CEO	EMCCS	2,300	2,435	2,500	
2040185		MEMBERS - Legal Expenses	EMCCS	EMCCS	900	900	1,000	
2040187		MEMBERS - Other Expenses	EMCCS	EMCCS	500	404	500	Councillor Polo Shirts

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2040192		MEMBERS - Depreciation	EMCCS	EMCCS	1,500	7,143	7,785	
2040199		MEMBERS - Administration Allocated	EMCCS	EMCCS	232,127	235,126	249,966	
					524,759	**522,951**	**573,686**	
OPERATING REVENUE								
3040101		MEMBERS - Reimbursements	EMCCS	EMCCS	500	224	250	
					500	**224**	**250**	

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY

FIRE PREVENTION

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2050100		FIRE - Employee Costs	EMDRS	MF	150,000	149,786	141,108	
2050103		FIRE - Uniforms	EMDRS	HR	775	61	500	
2050104		FIRE - Training & Development	EMDRS	HR	1,000	3,012	1,500	
2050108		FIRE - Other Employee Expenses	EMDRS	MF	9,790	9,786	10,769	
2050109		FIRE - Travel & Accommodation	EMDRS	HR	0	437	500	
2050110		FIRE - Motor Vehicle Expenses	EMDRS	EMDRS	18,000	11,524	13,000	
2050112		FIRE - Fire Prevention/Burning/Control (recoverable)	EMDRS	EMDRS			0	
	GEFIR01	Dfes Mitigation Activity Fund - Grant Expenditure	EMDRS	EMDRS	100,000	9,500	100,000	
	FIR04	Bushfire Risk Mitigation Co-Ordinator	EMDRS	EMDRS	65,686	60,272	68,153	Includes Salary & Super
2050113		FIRE - Fire Prevention and Planning	EMDRS	EMDRS	40,000	35,662	0	
2050114		FIRE - Firebreak Installations (recoverable)	EMDRS	EMDRS	15,000	1,450	3,000	
2050115		FIRE - Printing and Stationery	EMDRS	EMDRS	3,000	2,578	8,000	
2050120		FIRE - Communication Expenses	EMDRS	ICT	0	3,627	3,000	
2050140		FIRE - Advertising & Promotion	EMDRS	EMDRS	2,000	1,275	2,000	Aim to utilise more this year to promote emergency safety
2050165		FIRE - Maintenance/Operations	EMDRS	EMDRS	1,000	0	1,000	
2050175		FIRE - Lease Interest Repayments	EMDRS	MF	93	96	3	Lease expiring August 26
2050186		FIRE - Expensed Minor Asset Purchases	EMDRS	EMDRS	1,500	7,131	1,500	
2050187		FIRE - Other Expenses	EMDRS	EMDRS	5,000	2,073	2,000	Reduced and reallocated to communication expenses
2050192		FIRE - Depreciation	EMCCS	MF	230,000	244,730	266,650	
2050199		FIRE - Administration Allocated	EMCCS	MF	76,439	75,725	82,313	
					719,283	**618,725**	**704,996**	
OPERATING REVENUE								
3050100		FIRE - Contributions & Donations	EMDRS	EMDRS	2,066	3,866	0	25/26 was contribution to the radio expense from BFB
3050101		FIRE - Reimbursements	EMDRS	EMDRS	110,000	112,311	115,000	
3050110		FIRE - Grants	EMDRS	EMDRS			0	
	GIFIR01	Dfes - Mitigation Activity Fund Grant	EMDRS	EMDRS	130,000	0	130,000	
	GIFIR10	Rocky Gully Water Tank Water Grant	EMIA	EMIA	38,709	38,709	0	
3050120		FIRE - Charges - Fire Prevention	EMDRS	EMDRS	3,000	0	3,000	
3050135		FIRE - Other Income	EMDRS	EMDRS	400	10	400	
3050140		FIRE - Fines & Penalties	EMDRS	EMDRS	2,000	2,760	3,000	
					286,175	**157,656**	**251,400**	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
ANIMAL CONTROL								
OPERATING EXPENDITURE								
2050200		ANIMAL - Employee Costs	EMDRS	MF	130,000	133,166	139,141	
2050203		ANIMAL - Uniforms	EMDRS	HR	1,100	35	1,100	
2050204		ANIMAL - Training & Development	EMDRS	HR	2,000	325	1,000	
2050207		ANIMAL - Protective Clothing	EMDRS	CCS	1,000	0	1,000	
2050208		ANIMAL - Other Employee Expenses	EMDRS	MF	10,000	8,442	10,000	
2050209		ANIMAL - Travel & Accommodation	EMDRS	HR	0	0	1,000	
2050210		ANIMAL - Motor Vehicle Expenses	EMDRS	CCS	7,000	2,886	4,000	
2050212		ANIMAL - Animal Destruction	EMDRS	CCS	200	105	200	
2050215		ANIMAL - Printing and Stationery	EMDRS	CCS	750	501	1,500	New brochures etc being rolled out in 26/27
2050221		ANIMAL - Information Technology	EMDRS	ICT	1,500	1,921	500	Annual licenses inc gps spotter
2050250		ANIMAL - Contract Services	EMDRS	CCS	0	21,321	0	
2050285		ANIMAL - Legal Expenses	EMDRS	CCS	2,000	0	0	
2050286		ANIMAL - Expensed Minor Asset Purchases	EMDRS	CCS	1,000	1,771	1,000	
2050287		ANIMAL - Other Expenses	EMDRS	CCS	1,500	2,018	1,500	
2050288		ANIMAL - Animal Pound Operations	EMDRS	CCS	2,000	1,647	2,000	
2050289		ANIMAL - Animal Pound Maintenance	EMDRS	CCS	1,000	1,109	5,000	Planned upgrades to bedding, watering system, design of full upgrade
2050291		ANIMAL - Loss on Disposal of Assets	EMCCS	MF	0	0	11,171	Loss on disposal of rangers ute
2050292		ANIMAL - Depreciation	EMCCS	MF	8,000	7,219	7,870	
2050299		ANIMAL - Administration Allocated	EMCCS	MF	37,285	32,414	40,151	
					206,335	**214,880**	**228,133**	
OPERATING REVENUE								
3050220		ANIMAL - Pound Fees	EMDRS	CCS	2,000	2,805	3,000	
3050221		ANIMAL - Animal Registration Fees	EMDRS	CCS	15,000	13,062	13,000	
3050240		ANIMAL - Fines & Penalties	EMDRS	CCS	2,000	3,674	4,000	
					19,000	**19,541**	**20,000**	
OTHER LAW, ORDER & PUBLIC SAFETY								
OPERATING EXPENDITURE								
2050300		OLOPS - Employee Costs	EMDRS	MF	25,238	29,378	110,000	inc. salary for Coordinator Public Safety - New position
2050304		OLOPS - Training & Development	EMDRS	HR	0	0	1,500	
2050305		OLOPS - Recruitment	EMDRS	HR	0	340	0	
2050309		OLOPS - Travel & Accommodation	EMDRS	HR	0	0	1,000	
2050311		OLOPS - CCTV Maintenance	EMDRS	ICT	5,000	13,892	5,000	
2050321		OLOPS - Information Technology	EMDRS	ICT	0	0	3,000	Budget for community safety coordinator new tech and annual licenses
2050353		OLOPS - Impounded Vehicle Expenses	EMDRS	CCS	2,500	2,627	2,500	
2050354		OLOPS - Fines Enforcement Charges	EMDRS	CCS	700	531	700	
2050355		OLOPS - Graffiti Removal	EMIA	EMIA	500	0	500	Changed to I&A Team
2050385		OLOPS - Legal Expenses	EMDRS	CCS	0	677	0	
2050386		OLOPS - Expensed Minor Asset Purchases	EMDRS	CCS	1,000	0	1,000	
2050387		OLOPS - Other Expenses	EMIA	EMIA	5,000	2,498	3,000	
2050392		OLOPS - Depreciation	EMCCS	MF	21,797	20,263	22,080	
2050399		OLOPS - Administration Allocated	EMCCS	MF	11,779	10,499	12,685	
					73,514	**80,705**	**162,965**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE								
3050311		OLOPS - Grants (ex GST)	EMDRS	CCS	0	0	4,700	
3050320		OLOPS - Fees & Charges	EMDRS	CCS	600	718	700	
3050323		OLOPS - Reimbursement of Debt Collection Costs (inc GST)	EMDRS	CCS	0	600	0	
3050335		OLOPS - Other Income	EMDRS	CCS	1,000	1,113	1,000	
3050340		OLOPS - Impounded Vehicle Fees	EMDRS	CCS	2,000	1,018	2,000	
					3,600	**3,449**	**8,400**	
EMERGENCY SERVICES LEVY - BUSH FIRE BRIGADE								
OPERATING EXPENDITURE								
2050507		ESL BFB - L5 Clothing & Accessories	EMDRS	CESM	45,000	33,701	36,871	
2050530		ESL BFB - L8 Insurance Expenses	EMDRS	MF	96,000	102,867	103,414	
2050565		ESL BFB - L2 Maintenance Plant & Equipment	EMDRS	CESM	3,000	6,390	6,364	
2050566		ESL BFB - L3 Maintenance Vehicles/Trailers/Boats	EMDRS	CESM	85,000	86,366	98,364	
2050569		ESL BFB - L9 Plant & Equipment $1,500 to $5,000 per item	EMDRS	CESM	16,956	0	16,596	As advised by CESM to include. Awaiting confirmation from DFES of approval of capital grant funding
2050586		ESL BFB - L1 Plant & Equipment < $1,500 per item	EMDRS	CESM	1,000	2,175	1,182	
2050587		ESL BFB - L7 Other Goods and Services	EMDRS	CESM	8,000	5,820	5,000	
2050588		ESL BFB - L6 Utilities, Rates & Taxes	EMDRS	CESM	7,000	8,890	8,350	
2050589		ESL BFB - L4 Maintenance Land & Buildings	EMDRS	CESM	5,000	12,252	5,455	
					266,956	**258,461**	**281,596**	
OPERATING REVENUE								
3050510		ESL BFB - Operating Grant	EMDRS	CESM	250,000	250,000	265,000	
3050516		ESL BFB - Other Grants	EMDRS	EMDRS	16,956	0	16,596	As advised by CESM. Awaiting confirmation from DFES of approval of capital grant funding
					266,956	**250,000**	**281,596**	
EMERGENCY SERVICES LEVY - STATE EMERGENCY SERVICES								
OPERATING EXPENDITURE								
2050630		ESL SES - L8 Insurances	EMDRS	MF	5,200	4,365	4,586	
2050665		ESL SES - L2 Maintenance Plant & Equipment	EMDRS	CESM	3,000	1,887	3,000	
2050666		ESL SES - L3 Maintenance Vehicles/Trailers/Boats	EMDRS	CESM	6,500	3,175	6,500	
2050686		ESL SES - L1 Plant & Equipment <$1,500 per item	EMDRS	CESM	400	2,306	1,091	
2050687		ESL SES - L7 Other Goods and Services	EMDRS	CESM	1,700	732	1,818	
2050688		ESL SES - L6 Utilities, Rates & Taxes	EMDRS	CESM	2,200	5,440	2,240	
2050689		ESL SES - L4 Maintenance Land & Buildings	EMDRS	CESM	1,000	70	2,765	
					20,000	**17,975**	**22,000**	
OPERATING REVENUE								
3050610		ESL SES - Operating Grant	EMDRS	CESM	20,000	20,000	22,000	
3050615		ESL SES - Capital Grant	EMDRS	CESM	286,350	0	0	
					306,350	**20,000**	**22,000**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SCHEDULE 07 - HEALTH								
PREVENTATIVE SERVICES - INSPECTION/ADMIN								
OPERATING EXPENDITURE								
2070400		HEALTH - Employee Costs	EMDRS	MF	146,740	123,102	126,475	
2070403		HEALTH - Uniforms	EMDRS	HR	550	108	500	
2070404		HEALTH - Training & Development	EMDRS	HR	2,000	1,330	2,000	
2070405		HEALTH - Recruitment	EMDRS	HR	0	415	500	
2070408		HEALTH - Other Employee Expenses	EMDRS	MF	7,290	7,368	8,019	
2070409		HEALTH - Travel & Accommodation	EMDRS	HR	1,000	2,237	1,500	
2070412		HEALTH - Analytical Expenses	EMDRS	EHO	1,500	1,229	1,500	
2070415		HEALTH - Printing and Stationery	EMDRS	EHO	500	489	500	
2070416		HEALTH - Postage and Freight	EMDRS	EHO	0	91	500	Expenditure from freight of samples
2070420		HEALTH - Communications	EMDRS	ICT	720	688	720	
2070421		HEALTH - Information Technology	EMDRS	ICT	0	312	500	
2070441		HEALTH - Subscriptions & Memberships	EMDRS	EHO	0	0	3,000	SAI Global Subscription, LHACC Membership
2070450		HEALTH - Contract Services	EMDRS	EHO	5,000	0	0	
2070485		HEALTH - Legal Expenses	EMDRS	EHO	1,500	0	1,500	
2070486		HEALTH - Expensed Minor Asset Purchases	EMDRS	EHO	0	215	0	
2070487		HEALTH - Other Expenses	EMDRS	EHO	2,000	216	1,000	
2070499		HEALTH - Administration Allocated	EMCCS	MF	51,218	59,541	55,153	
					220,018	**197,341**	**203,367**	
OPERATING REVENUE								
3070420		HEALTH - Health Regulatory Fees & Charges	EMDRS	EMDRS	20,000	18,021	18,230	
3070421		HEALTH - Health Regulatory Licenses	EMDRS	EMDRS	500	0	0	
3070422		HEALTH - Health Officer Services Charged Out	EMDRS	EMDRS	0	0	8,000	This is to be utilised for the charge out fees rather than other income
3070435		HEALTH - Other Income	EMDRS	EMDRS	7,000	6,469	500	
3070440		HEALTH - Health Regulatory Fines & Penalties	EMDRS	EMDRS	500	6,561	100	
					28,000	**31,051**	**26,830**	
PREVENTATIVE SERVICES - OTHER								
OPERATING EXPENDITURE								
2070665		PREV OTH - Maintenance/Operations	EMIA	EMIA			0	
	W300	Dr Christopher Bourke Medical Centre	EMIA	EMIA	2,500	1,404	6,034	Includes $3,534 for the replacement of the reticulation
2070670		PREV OTH - Loan 97 Interest Repayments	EMCCS	MF	2,511	4,069	1,994	
2070688		PREV OTH - Building Operations	EMIA	EMIA			0	
	BO300	Dr Christopher Bourke Medical Centre - Building Operations	EMIA	EMIA	4,485	4,675	5,435	
	BO301	Kendenup First Responders - Shed - Building Operations	EMIA	EMIA	90	91	100	
2070689		PREV OTH - Building Maintenance	EMIA	BMO			0	
	BM300	Dr Christopher Bourke Medical Centre - Building Maintenance	EMIA	BMO	1,000	343	500	
2070692		PREV OTH - Depreciation	EMCCS	MF	40,787	38,726	42,195	
2070699		PREV OTH - Administration Allocated	EMCCS	MF	14,930	14,250	16,077	
					66,303	**63,558**	**72,335**	
OPERATING REVENUE								
3070600		PREV OTH - Contributions & Donations	EMCCS	EMCCS	500	0	0	
3070601		PREV OTH - Reimbursements	EMCCS	EMCCS	300	0	0	
3070620		PREV OTH - Fees & Charges	EMCCS	EMCCS	49,000	48,840	50,000	Medical Centre Lease = $4,120/month
					49,800	**48,840**	**50,000**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SCHEDULE 08 - EDUCATION & WELFARE								
OTHER EDUCATION								
OPERATING EXPENDITURE								
2080292		OTHER ED - Depreciation	EMCCS	MF	4,516	4,145	4,516	
2080299		OTHER ED - Administration Allocated	EMCCS	MF	2,103	1,526	2,265	
					6,619	**5,671**	**6,781**	
OPERATING REVENUE								
					0	**0**	**0**	
CARE OF FAMILIES AND CHILDREN								
OPERATING EXPENDITURE								
2080365		FAMILIES - Maintenance/Operations	EMIA	EMIA			0	
2080388		FAMILIES - Building Operations	EMIA	EMIA			0	
	BO400	Mount Barker Child Care Centre - Building Operations	EMIA	EMIA	2,400	2,881	2,546	
2080389		FAMILIES - Building Maintenance	EMIA	BMO			0	
	BM400	Mount Barker Child Care Centre - Building Maintenance	EMIA	BMO	1,000	0	0	
2080392		FAMILIES - Depreciation	EMCCS	MF	17,868	16,621	18,110	
2080399		FAMILIES - Administration Allocated	EMCCS	MF	10,724	7,338	11,548	
					31,992	**26,840**	**32,204**	
OPERATING REVENUE								
3080301		FAMILIES - Reimbursements	EMCCS	EMCCS	250	0	0	
3080320		FAMILIES - Fees & Charges	EMCCS	EMCCS	15,000	10	20,000	Wanslea
					15,250	**10**	**20,000**	
AGED & DISABLED - OTHER								
OPERATING EXPENDITURE								
2080653		AGED OTHER - Events	EMCCS	EMCCS		200	0	
	AGED000	Aged Programs - General Expenditure	EMCCS	MCRS	9,500	436	4,500	
	GEAGED01	Grant Expenditure - Senior'S Week (Council On The Aging)	EMCCS	EMCCS	0	328	1,000	
2080670		AGED OTHER - Loan 96 Interest Repayments	EMCCS	MF	3,520	4,862	2,802	
2080687		AGED OTHER - Other Expenses	EMCCS	EMCCS	0	0	49,500	EPS Meals on Wheels Community Grant Program
2080699		AGED OTHER - Administration Allocated	EMCCS	MF	45,346	38,655	48,831	
					58,366	**44,481**	**106,633**	
OPERATING REVENUE								
3080610		AGED OTHER - Grant Funding	EMCCS	MCRS			0	
	GIAGED01	Grant Income - Senior'S Week (Council On The Aging)	EMCCS	MCRS	1,000	0	1,000	
3080630		AGED OTHER - Self Supporting Loan Interest Received	EMCCS	EMCCS	3,520	4,919	3,520	
					4,520	**4,919**	**4,520**	
OTHER WELFARE								
OPERATING EXPENDITURE								
2080711		WELFARE - Disability Access Inclusion Plan (DAIP)	EMCCS	MCRS	1,000	1,000	1,800	
2080712		WELFARE - Youth Services	EMCCS	MCRS	15,000	4,217	10,000	
	GEWELF02	Grant Expenditure - Dlgsc Wa Creative Learning Funding	EMCCS	MCRS	0	2,248	0	
2080752		WELFARE - Consultants	EMCCS	MCRS	3,000	0	0	Budget request allocated to Other Culture
2080746		WELFARE - Projects, Programs & Activities	EMCCS	MCRS	5,000	1,565	0	
	WELF00	Welfare - Projects (Shire Funded)	EMCCS	MCRS	2,000	92	3,000	
	GEWELF01	Grant Expenditure - International Day Of People With Disability	EMCCS	MCRS	0	744	1,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2080788		WELFARE - Building Operations	EMCCS	EMCCS			0	
	BO401	Men'S Shed Buildings - Building Operations	EMCCS	EMCCS	2,000	1,239	1,688	
2080789		WELFARE - Building Maintenance	EMIA	BMO			0	
	BM401	Men'S Shed Buildings - Building Maintenance	EMIA	BMO	5,000	2,222	1,000	
2080792		WELFARE - Depreciation	EMCCS	MF	11,799	11,359	12,380	
2080799		WELFARE - Administration Allocated	EMCCS	MF	47,754	40,738	51,425	
					92,553	**65,424**	**82,293**	
OPERATING REVENUE								
3080710		WELFARE - Grants	EMCCS	EMCCS			0	
	GIWELF01	International Day Of People With Disability	EMCCS	EMCCS	1,000	1,000	1,000	
3080720		WELFARE - Fees & Charges	EMCCS	EMCCS	0	10	10	Mens Shed Rent
3080735		WELFARE - Other Income	EMCCS	EMCCS	100	0	0	
					1,100	**1,010**	**1,010**	

SCHEDULE 09 - HOUSING
STAFF HOUSING

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2090165		STF HOUSE - Maintenance/Operations	EMIA	EMIA			0	
	W402	103 Martin Street, Mount Barker - Ceo House Grounds	EMIA	EMIA	8,000	11,174	7,000	
	W403	105 Martin Street Mount Barker - Staff House Grounds	EMIA	EMIA	1,000	3,156	3,500	
	W404	Shire Depot Staff House Grounds	EMIA	EMIA	1,000	672	1,000	
2090186		STF HOUSE - Expensed Minor Assets	EMCCS	EMCCS	0	1,495	0	
2090188		STF HOUSE - Building Operations	EMIA	EMIA		(1)	0	
	BO402	103 Martin Street, Mount Barker - Ceo House - Building Operations	EMIA	EMIA	3,540	4,459	6,194	
	BO403	105 Martin Street, Mount Barker - Staff House - Building Operations	EMIA	EMIA	1,375	1,957	1,814	
	BO404	Shire Depot Staff House - Building Operations	EMIA	EMIA	1,275	1,114	1,350	
2090189		STF HOUSE - Building Maintenance	EMIA	BMO			0	
	BM402	103 Martin Street, Mount Barker - Ceo House - Building Maintenance	EMIA	BMO	9,000	8,882	9,000	
	BM403	105 Martin Street, Mount Barker - Staff House - Building Maintenance	EMIA	BMO	4,000	2,816	15,000	
	BM404	Shire Depot Staff House - Building Maintenance	EMIA	BMO	0	250	0	
2090192		STF HOUSE - Depreciation	EMCCS	MF	37,103	34,053	37,103	
2090198		STF HOUSE - Staff Housing Costs Recovered	EMCCS	MF	(19,190)	(17,802)	(79,422)	103 Martin reallocated to Admin, 105 Martin & Depot House reallocated to PWO
2090199		STF HOUSE - Administration Allocated	EMCCS	MF	12,035	8,367	12,960	
					59,138	**60,592**	**15,499**	
OPERATING REVENUE								
3090101		STF HOUSE - Staff Rental Reimbursements	EMIA	EMIA	15,500	14,926	2,500	Correcting rent allocation to be receipted to BIF403 from 26/27. Only utility reimbursements to go here
3090120		STF HOUSE - Fees & Charges	EMIA	EMIA			0	
	BIF403	Building Income Fees & Charges - 105 Martin Street, Mount Barker - Staff House	EMIA	EMIA	0	0	13,000	
					15,500	**14,926**	**15,500**	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SCHEDULE 10 - COMMUNITY AMENITIES								
SANITATION - GENERAL								
OPERATING EXPENDITURE								
2100100		SAN - Employee Costs	EMIA	MF	297,016	336,133	268,675	
2100103		SAN - Uniforms	EMIA	HR	550	483	1,000	
2100104		SAN - Training & Development	EMIA	HR	5,000	3,665	4,000	
2100105		SAN - Recruitment	EMIA	HR	0	768	1,000	
2100107		SAN - Protective Clothing	EMIA	EMIA	3,000	3,272	3,000	
2100108		SAN - Other Employee Expenses	EMIA	MF	17,600	17,673	20,000	
2100109		SAN - Travel & Accommodation	EMIA	HR	0	0	1,000	
2100111		SAN - Waste Collection	EMIA	EMIA	106,000	118,214	114,000	
2100112		SAN - Waste Disposal	EMIA	EMIA	6,000	2,055	12,000	
2100113		SAN - Waste Recycling	EMIA	EMIA	175,000	271,792	260,000	
2100115		SAN - Printing and Stationery	EMIA	EMIA	2,000	2,431	3,000	
2100117		SAN - General Tip Maintenance	EMIA	EMIA	7,000	4,695	7,000	
2100118		SAN - Purchase of Bins (Sulo and Other)	EMIA	EMIA	5,800	5,786	6,200	
2100120		SAN - Communication Expenses	EMCCS	ICT	15,000	5,813	15,000	
2100121		SAN - Information Technology	EMCCS	ICT	8,000	13,422	20,000	
2100140		SAN - Advertising & Promotion	EMIA	EMIA	500	1,247	1,500	
2100152		SAN - Consultants	EMIA	EMIA	70,000	94,349	30,000	
2100165		SAN - Maintenance/Operations	EMIA	EMIA		(1,385)	0	
	W500	O'Neill Road Refuse Site	EMIA	EMIA	144,985	319,792	300,000	
	W501	Kamballup Transfer Station	EMIA	EMIA	4,000	5,090	3,500	
	W502	Kendenup Refuse Site	EMIA	EMIA	35,000	80,916	35,000	
	W503	Porongurup Transfer Station	EMIA	EMIA	6,000	11,451	4,000	
	W504	Rocky Gully Tip Site	EMIA	EMIA	1,000	4,438	550	
2100186		SAN - Expensed Minor Asset Purchases	EMIA	EMIA	1,000	0	1,000	
2100187		SAN - Other Expenses	EMIA	EMIA	1,000	8,907	1,000	
2100188		SAN - Building Operations	EMIA	EMIA			0	
	BO500	O'Neill Road Refuse Disposal Facility Buildings - Building Operations	EMIA	EMIA	1,721	1,943	3,430	
	BO501	Kamballup Transfer Station Buildings - Building Operations	EMIA	EMIA	441	61	445	
	BO502	Kendenup Transfer Station Buildings - Building Operations	EMIA	EMIA	435	81	438	
	BO503	Porongurup Transfer Station Buildings - Building Operations	EMIA	EMIA	400	409	700	
	BO504	Rocky Gully Transfer Station Buildings - Building Operations	EMIA	EMIA	400	48	400	
2100189		SAN - Building Maintenance	EMIA	BMO			0	
	BM500	O'Neill Road Refuse Disposal Facility Buildings - Building Maintenance	EMIA	BMO	9,500	11,676	7,000	
	BM501	Kamballup Transfer Station Buildings - Building Maintenance	EMIA	BMO	500	42	500	
	BM502	Kendenup Transfer Station Buildings - Building Maintenance	EMIA	BMO	500	511	500	
	BM503	Porongurup Transfer Station Buildings - Building Maintenance	EMIA	BMO	500	42	500	
	BM504	Rocky Gully Transfer Station Buildings - Building Maintenance	EMIA	BMO	500	0	500	
2100192		SAN - Depreciation	EMCCS	MF	37,000	38,702	42,170	
2100199		SAN - Administration Allocated	EMCCS	MF	129,799	124,429	139,774	
					1,093,147	**1,488,951**	**1,308,782**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE								
3100110		SAN - Grants	EMIA	EMIA	0	0	354,472	
3100120		SAN - Domestic Refuse Collection Charges	EMCCS	EMCCS	564,668	566,525	694,590	
3100130		SAN - Waste Management Fee	EMCCS	EMCCS	240,759	240,746	637,560	
3100131		SAN - Domestic Tipping Fees	EMIA	EMIA	500	1,638	650	
3100135		SAN - Other Income	EMIA	EMIA	15,000	5,513	10,000	
					820,927	**814,422**	**1,697,272**	

SANITATION - OTHER

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2100205		SAN OTH - Recruitment	EMIA	HR	2,000	1,508	0	
2100211		SAN OTH - Waste Collection	EMIA	EMIA	62,000	56,980	70,000	
2100214		SAN OTH - Purchase of Street Bins	EMIA	EMIA	6,000	0	0	
2100265		SAN OTH - Maintenance/Operations	EMIA	EMIA			0	
	W520	Mount Barker - Public Bins And Rubbish Pickups	EMIA	EMIA	48,000	62,406	30,000	
	W521	Kendenup - Public Bins And Rubbish Pickups	EMIA	EMIA	500	418	380	
	W522	Narrikup - Public Bins And Rubbish Pickups	EMIA	EMIA	500	163	280	
	W523	Porongorup - Public Bins And Rubbish Pickups	EMIA	EMIA	500	0	500	
	W524	Rocky Gully - Public Bins And Rubbish Pickups	EMIA	EMIA	500	274	380	
2100287		SAN OTH - Other Expenses	EMIA	EMIA	17,500	10,219	20,000	
2100292		SAN OTH - Depreciation	EMCCS	MF	5,000	6,497	7,080	
2100299		SAN OTH - Administration Allocated	EMCCS	MF	12,856	20,534	13,844	
					155,356	**158,999**	**142,464**	
OPERATING REVENUE								
3100200		SAN OTH - Commercial Collection Charges	EMCCS	EMCCS	158,610	155,045	168,025	
3100220		SAN OTH - Fees & Charges	EMIA	EMIA	35,000	16,120	35,000	
3100231		SAN OTH - Commercial Tipping Fees	EMIA	EMIA	140,000	168,490	170,000	
3100321		SEW - Septic Tank Application/Inspection Fees	EMDRS	EMDRS	13,000	12,326	13,000	
3100235		SAN OTH - Other Income	EMIA	EMIA	60,000	60,619	63,000	Tip Shop Sales and Scrap Metal
					406,610	**412,600**	**449,025**	

TOWN PLANNING & REGIONAL DEVELOPMENT

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2100600		PLAN - Employee Costs	EMCCS	MF	470,000	381,252	414,773	
2100603		PLAN - Uniforms	EMDRS	HR	500	30	500	
2100604		PLAN - Training & Development	EMDRS	HR	4,000	4,345	4,500	
2100605		PLAN - Recruitment	EMDRS	HR	0	1,455	500	
2100608		PLAN - Other Employee Expenses	EMCCS	MF	15,100	22,788	15,100	
2100609		PLAN - Travel & Accommodation	EMDRS	HR	0	1,678	3,000	
2100610		PLAN - Motor Vehicle Expenses	EMDRS	EMDRS	16,000	19,131	16,000	
2100615		PLAN - Printing and Stationery	EMDRS	EMDRS	1,000	780	1,000	
2100616		PLAN - Postage and Freight	EMDRS	EMDRS	0	170	200	
	ICT1006	Plan ICT Hardware	EMCCS	ICT	1,000	803	1,000	
	ICT1006A	Plan ICT Annual Software Licensing	EMCCS	ICT	5,000	4,504	5,000	
	ICT1006B	Plan ICT Support	EMCCS	ICT	0	780	5,000	
	ICT1006C	Plan ICT Other Expenditure	EMCCS	ICT	0	5,375	1,000	
2100640		PLAN - Advertising & Promotion	EMDRS	EMDRS	4,000	1,643	2,000	
2100641		PLAN - Subscriptions & Memberships	EMDRS	EMDRS	1,000	0	1,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2100652		PLAN - Consultants	EMDRS	EMDRS	120,000	51,546	80,000	
2100685		PLAN - Legal Expenses	EMDRS	EMDRS	5,000	986	5,000	
2100687		PLAN - Other Expenses	EMDRS	EMDRS	250	243	250	
2100699		PLAN - Administration Allocated	EMCCS	MF	152,725	152,255	164,462	
					795,575	**649,764**	**720,285**	
OPERATING REVENUE								
3100601		PLAN - Reimbursements	EMDRS	EMDRS	0	165	0	
3100610		PLAN - Grants	EMDRS	EMDRS	175,000	123,000	52,000	Final milestone payment made July 2026
3100620		PLAN - Planning Application Fees	EMDRS	EMDRS	40,000	55,442	56,000	
3100622		PLAN - Orders & Requisitions	EMDRS	EMDRS	12,000	7,982	12,000	
3100623		PLAN - Fees & Charges	EMDRS	EMDRS	1,000	2,273	3,000	
3100635		PLAN - Other Income	EMDRS	EMDRS	6,000	4,472	5,000	
3100640		PLAN - Fines & Penalties	EMDRS	EMDRS	0	660	500	
					234,000	**193,994**	**128,500**	

OTHER COMMUNITY AMENITIES

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2100721		COM AMEN - Information Technology	EMCCS	ICT	3,000	4,151	4,000	Chronicle Software
2100752		COM AMEN - Consultants	EMCCS	MCRS	12,000	8,396	0	Total budget for this GL is $20k split into two new jobs. YTD actuals for 25/26 is correct not being allocated to a job code
		Kendenup Place Plan	EMCCS	MCRS	0	0	12,314	
		Cemetery Unmarked Grave Investigation Project	EMCCS	MCRS	0	0	7,686	
2100766		COM AMEN - Cemetery Maintenance/Operations	EMIA	EMIA		1,548	0	
	BM505	Mount Barker Cemetery East Buildings - Building Maintenance	EMIA	BMO	500	364	500	
	BM506	Mount Barker Cemetery West Pavilion - Building Maintenance	EMIA	BMO	2,000	1,593	2,000	
	BO505	Mount Barker Cemetery East Buildings - Building Operations	EMIA	EMIA	1,000	891	1,000	
	BO506	Mount Barker Cemetery West Pavilion - Building Operations	EMIA	EMIA	3,000	3,318	3,700	
	W505	Mount Barker Cemetery (East)	EMIA	EMIA	25,000	33,443	25,000	
	W506	Mount Barker Cemetery (West)	EMIA	EMIA	48,000	44,782	48,000	
	W507	Kendenup Cemetery	EMIA	EMIA	22,000	28,444	27,800	
	W508	Rocky Gully Cemetery	EMIA	EMIA	8,000	4,501	8,000	
2100767		COM AMEN - Other Community Amenity Maintenance	EMIA	EMIA			0	
	W515	Rocky Gully - Muir Hwy Roadside	EMIA	EMIA	1,500	1,309	1,500	
	W517	Mount Barker Visitor Centre Dump Point	EMIA	EMIA	1,000	507	1,000	
2100787		COM AMEN - Other Expenses	EMIA	EMIA	0	1,800	0	
2100788		COM AMEN - Public Conveniences Operations	EMIA	EMIA		1	0	
	BO509	Shire Administration Office - Public Toilets - Building Operations	EMIA	EMIA	7,116	8,002	7,170	
	BO510	Kendenup Hall - Toilets - Building Operations	EMIA	EMIA	6,217	6,463	6,239	
	BO511	Porongurup Hall - Toilets - Building Operations	EMIA	EMIA	514	14	2,765	
	BO512	Woogenellup Hall - Toilets - Building Operations	EMIA	EMIA	614	114	625	
	BO513	Mount Barker Railway Station - Toilet Block - Building Operations	EMIA	EMIA	6,825	7,716	8,848	
	BO514	Wilson Park - Toilet Block - Building Operations	EMIA	EMIA	8,865	8,824	8,000	
	BO515	Rocky Gully - Public Toilets (Muir Highway) - Building Operations	EMIA	EMIA	6,772	2,028	6,789	
	BO516	Rocky Gully Hall Site - Toilets - Building Operations	EMIA	EMIA	1,600	846	1,600	
	BO517	Pwakkenback Toilets - Building Operations	EMIA	EMIA	2,000	1,062	6,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2100789		COM AMEN - Public Conveniences Maintenance	EMIA	BMO			0	
	BM509	Shire Administration Office - Public Toilets - Building Maintenance	EMIA	BMO	1,000	3,191	4,000	
	BM510	Kendenup Hall - Toilets - Building Maintenance	EMIA	BMO	2,000	2,602	3,000	
	BM511	Porongurup Hall - Toilets - Building Maintenance	EMIA	BMO	500	0	500	
	BM512	Woogenellup Hall - Toilets - Building Maintenance	EMIA	BMO	500	0	500	
	BM513	Mount Barker Railway Station - Toilet Block - Building Maintenance	EMIA	BMO	750	2,951	3,000	Often vandalised
	BM514	Wilson Park - Toilet Block - Building Maintenance	EMIA	BMO	500	1,610	1,500	
	BM515	Rocky Gully - Public Toilets (Muir Highway) - Building Maintenance	EMIA	BMO	2,000	1,755	2,000	
	BM516	Rocky Gully Hall Site - Toilets - Building Maintenance	EMIA	BMO	500	0	500	
	BM517	Pwakkenback Toilets - Building Maintenance	EMIA	BMO	0	1,725	3,000	Seal floors, gutter
2100792		COM AMEN - Depreciation	EMCCS	MF	45,000	44,047	47,990	
2100799		COM AMEN - Administration Allocated	EMCCS	MF	69,814	55,712	75,180	
					290,087	**283,710**	**331,706**	
OPERATING REVENUE								
3100710		COM AMEN - Grants	EMIA	EMIA		0	0	
	GI510	Capital Grant - Lrcip - Kendenup Town Hall Toilets	EMIA	EMIA	15,043	15,043	0	
3100720		COM AMEN - Cemetery Fees (Burial)	EMCCS	EMCCS	65,000	44,539	46,000	
3100721		COM AMEN - Cemetery Fees (Niche Wall & Rose Garden)	EMCCS	EMCCS	0	0	1,000	
3100722		COM AMEN - Cemetery Fees (Monuments)	EMCCS	EMCCS	0	0	1,000	
					80,043	**59,582**	**48,000**	

SCHEDULE 11 - RECREATION & CULTURE
PUBLIC HALLS AND CIVIC CENTRES

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2110165		HALLS - Maintenance/Operations	EMIA	EMIA		(786)	0	
	W600	Plantagenet District Hall Grounds	EMIA	EMIA	15,000	15,787	10,700	
	W604A	Narrikup Hall Grounds	EMIA	EMIA	9,000	24,689	8,000	
	W605	Porongurup Hall Grounds	EMIA	EMIA	1,000	443	1,060	
	W606	Woogenellup Hall Grounds	EMIA	EMIA	1,000	0	1,000	
	W616	Rocky Gully Hall Site Grounds	EMIA	EMIA	2,500	1,424	1,500	
2110188		HALLS - Town Halls and Public Bldg Operations	EMIA	EMIA		(1)	0	
	BO600	Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Operations	EMIA	EMIA	15,282	13,365	15,710	
	BO601	Plantagenet District Hall - Lesser Hall (Eps) - Building Operations	EMIA	EMIA	1,000	225	1,000	
	BO602	Plantagenet District Hall - Former Hacc Building (Pl News) - Building Operations	EMIA	EMIA	1,537	1,271	1,940	
	BO603	Kendenup Hall - Building Operations	EMIA	EMIA	3,956	4,056	2,652	
	BO604	Narrikup Hall (& Garage) - Building Operations	EMIA	EMIA	7,525	10,528	10,178	
	BO605	Porongurup Hall - Building Operations	EMIA	EMIA	622	489	2,034	Additional for the reimbursement of PL insurance to committee
	BO606	Woogenellup Hall - Building Operations	EMIA	EMIA	1,524	2,480	2,826	Additional for the reimbursement of PL insurance to committee
2110189		HALLS - Town Halls and Public Bldg Maintenance	EMIA	BMO			0	
	BM600	Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Maintenance	EMIA	BMO	4,000	2,865	3,000	
	BM601	Plantagenet District Hall - Lesser Hall (Eps) - Building Maintenance	EMIA	BMO	1,500	5,447	2,000	
	BM602	Plantagenet District Hall - Former Hacc Building (Pl News) - Building Maintenance	EMIA	BMO	0	3,848	3,000	Seperation wall - lease amendment
	BM603	Kendenup Hall - Building Maintenance	EMIA	BMO	500	1,643	7,000	Sink wastewater infrastructure, restump
	BM604	Narrikup Hall (& Garage) - Building Maintenance	EMIA	BMO	2,000	2,468	1,500	
	BM605	Porongurup Hall - Building Maintenance	EMIA	BMO	6,000	3,557	3,000	
	BM606	Woogenellup Hall - Building Maintenance	EMIA	BMO	1,000	0	4,000	Window replacement
2110192		HALLS - Depreciation	EMCCS	MF	185,000	174,880	190,540	
2110199		HALLS - Administration Allocated	EMCCS	MF	72,350	53,487	77,910	
					332,296	**322,165**	**350,550**	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE								
3110100		HALLS - Contributions & Donations	EMCCS	EMCCS	60,000	0	60,000	Porongurup Community Assn contribution to hall upgrade
3110101		HALLS - Reimbursements	EMCCS	EMCCS	2,700	3,660	4,000	Utility reimbursements
3110110		HALLS - Grants	EMCCS	EMCCS			0	
	GI605A	Grant - Porongurup Hall And Toilet Upgrade	EMCCS	EMCCS	150,000	150,000	0	Lotterywest grant received in April 26 (Contract Liability)
3110121		HALLS - Local Hall Hire	EMCCS	EMCCS	1,200	1,681	1,000	
3110125		HALLS - Lease/Rental Income	EMCCS	EMCCS	10	20	20	
					213,910	**155,361**	**65,020**	

SWIMMING AREAS AND BEACHES

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2110200		SWIM AREAS - Employee Costs	EMCCS	MF	207,240	231,282	212,096	
2110203		SWIM AREAS - Uniforms	EMCCS	HR	2,500	1,121	1,500	
2110204		SWIM AREAS - Training & Conferences	EMCCS	HR	6,800	1,444	3,800	
2110205		SWIM AREAS - Recruitment	EMCCS	HR	0	0	200	
2110207		SWIM AREAS - Protective Clothing	EMCCS	MCRS	0	46	200	
2110208		SWIM AREAS - Other Employee Expenses	EMCCS	MF	13,600	13,754	14,960	
2110209		SWIM AREAS - Travel & Accommodation	EMCCS	HR	1,000	2,316	2,500	
2110215		SWIM AREAS - Printing and Stationery	EMCCS	MCRS	200	1,541	1,000	
2110216		SWIM AREAS - Postage and Freight	EMCCS	MCRS	500	884	700	
2110220		SWIM AREAS - Communication Expenses	EMCCS	ICT	0	0	500	
2110221		SWIM AREAS - Information Technology	EMCCS	ICT			0	
	ICT607	Swim Areas Ict Hardware	EMCCS	ICT	1,000	0	4,000	
	ICT607A	Swim Areas Ict Annual Software Licensing	EMCCS	ICT	500	375	1,000	
	ICT607B	Swim Areas Ict Support	EMCCS	ICT	500	0	1,000	
	ICT607C	Swim Areas Ict Other Expenditure	EMCCS	ICT	500	31	1,000	
2110222		SWIM AREAS - Security	EMCCS	MCRS	5,500	1,212	1,000	
2110240		SWIM AREAS - Advertising & Promotion	EMCCS	MCRS	200	300	200	
2110241		SWIM AREAS - Subscriptions & Memberships	EMCCS	MCRS	750	0	750	
2110251		SWIM AREAS - Kiosk Expenses	EMCCS	MCRS	26,000	19,448	24,000	
2110252		SWIM AREAS - Consultants	EMCCS	MCRS	10,000	0	0	
2110265		SWIM AREAS - Grounds Maintenance/Operations	EMCCS	MCRS			0	
	W607	Mount Barker Swimming Pool	EMCCS	MCRS	4,000	1,142	4,000	
2110270		SWIM AREAS - Loan 99 Interest Repayments	EMCCS	MF	13,148	15,555	11,398	
2110286		SWIM AREAS - Expensed Minor Asset Purchases	EMCCS	MCRS	3,000	4,450	7,900	Manual vacumn cleaner $4,900, other various
2110287		SWIM AREAS - Other Expenses	EMCCS	MCRS	3,000	995	2,000	
2110288		SWIM AREAS - Building Operations	EMCCS	MCRS			0	
	BO607	Mount Barker Swimming Pool Buildings - Building Operations	EMCCS	MCRS	65,000	72,254	70,000	
2110289		SWIM AREAS - Building Maintenance	EMIA	BMO			0	
	BM607	Mount Barker Swimming Pool Buildings - Building Maintenance	EMIA	BMO	15,500	26,509	15,000	
2110246		SWIM AREAS - Projects, Programs & Activties	EMCCS	MCRS	500		0	
	SWIM00	Swim Areas - Programs & Activites General Expenditure	EMCCS	MCRS	0	451	0	
2110292		SWIM AREAS - Depreciation	EMCCS	MF	150,000	146,712	159,850	
2110299		SWIM AREAS - Administration Allocated	EMCCS	MF	122,256	99,981	131,651	
					653,194	**641,803**	**672,205**	**0**

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE								
3110201		SWIM AREAS - Reimbursements	EMCCS	MCRS	0	4,016	0	
3110210		SWIM AREAS - Grants	EMCCS	MCRS			0	
	GI607E	Swimming Pool - Stage 1B Construction (Csrff) - Grant Income	EMCCS	MCRS	2,750,000	0	0	
	GI607F	Swimming Pool - Stage 1B Construction (Bendigo Bank) - Grant Income	EMCCS	MCRS	500,000	0	0	
3110220		SWIM AREAS - Admissions	EMCCS	MCRS	70,000	48,680	62,500	
3110221		SWIM AREAS - Kiosk Income	EMCCS	MCRS	33,000	29,404	33,000	
3110227		SWIM AREAS - Swimming Lesson Income	EMCCS	MCRS	0	7,751	8,000	
3110235		SWIM AREAS - Other Income	EMCCS	MCRS	1,500	1,170	1,000	
					3,354,500	**91,021**	**104,500**	

OTHER RECREATION AND SPORT

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2110308		REC - Other Employee Expenses	EMCCS	MF	500	0	0	
2110320		REC - Communication Expenses	EMCCS	ICT	2,500	547	0	
2110344		REC - Other Grant Expenditure	EMCCS	EMCCS			0	
2110346		REC - Programs, Projects & Activities	EMCCS	EMCCS	1,000	0	0	
2110350		REC - Contract Services	EMCCS	EMCCS	45,060	29,880	15,180	Frost/Sounness Master Plan
2110352		REC - Consultants	EMCCS	EMCCS	0	6,500	0	25/26 Gresley Abas
2110360		REC - Recreation Grounds Maintenance/Operations	EMIA	EMIA			0	
	W611	Kendenup Community Grounds - General Grounds And Driveway	EMIA	EMIA	7,000	11,914	11,000	
	W621	***DONT USE*** USE W618 Community Centre Grounds	EMIA	EMIA	0	178	0	No to be used, job is W618
2110362		REC - Golf Clubs Maintenance/Operations	EMIA	EMIA	8,140	4,860	15,654	Narpanup
2110363		REC - Other Recreation Clubs Maintenance/Operations	EMIA	EMIA			0	
	W610	***DONT USE** USE W609D - Mount Barker Tennis Club	EMIA	EMIA	0	93	0	
	W614	Works - Mount Barker Recreation Centre (Grounds, Driveway, Carpark)	EMIA	EMIA	2,000	1,249	900	
	W624	Mount Barker Speedway	EMIA	EMIA	1,320	1,216	1,100	
2110364		REC - Trails & Tracks Maintenance/Operations	EMIA	EMIA			0	
	T000	Trails - Activation, Promotion, & Advertising	EMCCS	MCRS	11,500	0	5,000	Promotion of O'Neill & MBT
	T114	Trail Maintenance - O'Neill Road Trail	EMIA	EMIA	4,000	1,140	9,000	
	T623A	Reveg Requirements For Pwakkenbak Mb Trails Clearing Permit	EMIA	EMIA	30,000	268	36,820	$29,732 C/Over from 25/26 plus additional $7088
	T623	Trail And Pathway Maintenance - Mount Barker Hill	EMIA	EMIA	5,000	2,265	2,000	
2110365		REC - Parks & Gardens Maintenance/Operations	EMIA	EMIA			0	
	W603	Kendenup Hall Park	EMIA	EMIA	2,000	12,290	2,500	
	W615	Wilson Park	EMIA	EMIA	57,000	44,846	43,936	
	W646	Centenary Park	EMIA	EMIA	12,000	12,164	12,000	
	W651	War Memorial (Rsl Park)	EMIA	EMIA	17,000	28,474	17,000	
	W800	Mount Barker Railway Station	EMIA	EMIA	25,000	25,656	25,000	
2110366		REC - Oval Maintenance/Operations	EMIA	EMIA		2,645	0	
	W608A	Frost Park - General	EMIA	EMIA	34,500	46,094	46,500	
	W608B	Frost Park - Race Track	EMIA	EMIA	2,000	563	2,500	
	W608C	Frost Park - In Field	EMIA	EMIA	44,500	52,501	52,000	
	W609A	Sounness Park - General	EMIA	EMIA	79,500	67,706	79,500	
	W609B	Sounness Park - Football	EMIA	EMIA	60,160	57,597	58,724	
	W609C	Sounness Park - Cricket/Soccer	EMIA	EMIA	49,500	43,501	49,500	
	W609D	Sounness Park - Tennis	EMIA	EMIA	8,440	9,678	15,534	
	W609E	Sounness Park - Hockey	EMIA	EMIA	12,790	10,131	9,500	
	W612	Narrikup Sporting Oval	EMIA	EMIA	12,500	17,651	12,500	
	W613	Narrikup Combined Sports Club	EMIA	EMIA	500	708	1,000	
	W650	Kendenup Community Grounds - Oval Maintenance	EMIA	EMIA	5,000	4,362	5,000	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2110367		REC - Sundry Dry Parks/Reserves Maintenance/Operations	EMIA	EMIA		556	0	
	W623	Mount Barker Hill	EMIA	EMIA	5,000	6,333	3,500	
	W630	Kendenup Laneways	EMIA	EMIA	15,000	22,249	7,000	
	W640A	Albany Hwy (Verges & Truck Bays)	EMIA	EMIA	15,000	13,160	15,000	
	W640B	Albany Hwy (Medians & Roundabout)	EMIA	EMIA	20,000	14,686	13,500	
	W640C	Albany Hwy (Entry Statements)	EMIA	EMIA	5,000	6,086	2,800	
	W640D	Albany Highway - Footpaths	EMIA	EMIA	7,000	4,438	5,000	
	W640E	Lowood Road - Garden Beds	EMIA	EMIA	25,000	40,958	26,300	
	W641	Archery Club Oval	EMIA	EMIA	6,000	7,406	2,000	
	W642	Apex Park	EMIA	EMIA	2,000	2,056	1,500	
	W642A	Apex Park - Remediation Works	EMIA	EMIA	2,000	14,018	3,000	
	W644	Bonnyup Park	EMIA	EMIA	10,000	8,530	8,000	
	W645	Bushland Reserves	EMIA	EMIA	2,000	0	1,500	
	W647	Government Dam	EMIA	EMIA	1,500	4,280	1,700	
	W652	Mount Barker Community College Oval	EMIA	EMIA	0	624	300	
	W654	Turner Park - Hannan Way Narrikup Park	EMIA	EMIA	6,160	5,895	6,817	
	W655	Rocky Gully Recreation Ground	EMIA	EMIA	4,000	1,329	1,500	
	W656	Other Reserves	EMIA	EMIA	20,000	22,573	8,500	
	W657	Rotary Pull-In Bay	EMIA	EMIA	4,000	1,650	2,000	
	W659	Viv Skinner Park	EMIA	EMIA	3,000	6,033	3,040	
	W660	Webster Street Park	EMIA	EMIA	2,000	4,837	1,740	
	OFW661	Ingoldby Street Pos (Developer Contributions In Trust)	EMIA	EMIA	0	0	13,000	
2110368		REC - Playground Equipment Mtce	EMIA	EMIA			0	
	W603A	Kendenup Hall Playground	EMIA	EMIA	1,000	5,696	500	
	W604	Narrikup Hall Playground	EMIA	EMIA	2,800	2,269	2,300	
	W609F	Sounness Park - Playground	EMIA	EMIA	500	0	500	
	W615A	Wilson Park - Nature Playground	EMIA	EMIA	7,650	9,425	5,000	
	W615B	Wilson Park - Skatepark And Basketball Court	EMIA	EMIA	2,500	1,911	1,700	
	W643	Beau Johnson Playground Rocky Gully	EMIA	EMIA	21,000	22,897	13,500	
	W644A	Bonnyup Park - Playground	EMIA	EMIA	1,000	676	560	
	W648	Kendenup Nature Playground - Hassell Avenue	EMIA	EMIA	1,000	1,938	809	
	W648A	Kendenup - Skatepark And Basketball Court - Hassell Avenue	EMIA	EMIA	3,000	4,266	2,000	
	W649	Kendenup Bulldozer	EMIA	EMIA	1,000	2,139	900	
	W653	Narrikup Playground	EMIA	EMIA	500	1,458	460	
2110371		REC - Loan100 Interest Repayments (Golf Club Green)	EMCCS	MF	964	2,074	1,321	
2110387		REC - Other Expenses	EMCCS	EMCCS	18,000	14,585	14,000	$13,000 Community Grant
2110388		REC - Building Operations	EMIA	EMIA			0	
	BO608	Frost Park Buildings - Building Operations	EMIA	EMIA	39,730	30,365	38,694	
	BO609	Sounness Park Buildings - Building Operations	EMIA	EMIA	45,750	54,169	47,471	
	BO610	Mount Barker Tennis Club Buildings - Building Operations	EMIA	EMIA	1,080	753	1,138	
	BO611	Kendenup Community Grounds Buildings - Building Operations	EMIA	EMIA	5,040	2,783	4,094	
	BO612	Narrikup Oval - Combined Sports Club Building - Building Operations	EMIA	EMIA	6,000	5,065	3,341	
	BO615	Wilson Park Buildings - Building Operations	EMIA	EMIA	261	1,695	1,367	
	BO616	Rocky Gully Hall Site Buildings - Building Operations	EMIA	EMIA	2,593	0	100	Budget incorrectly allocated to job should have been BO617
	BO617	Kendenup Country Club Buildings - Building Operations	EMIA	EMIA	0	2,493	2,742	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2110389		REC - Building Maintenance	EMIA	BMO		1	0	
	BM608	Frost Park Buildings - Building Maintenance	EMIA	BMO	12,000	7,857	10,000	
	BM609	Sounness Park Buildings - Building Maintenance	EMIA	BMO	20,000	15,832	15,000	
	BM610	Mount Barker Tennis Club Buildings - Building Maintenance	EMIA	BMO	5,000	2,368	3,000	
	BM611	Kendenup Community Grounds Buildings - Building Maintenance	EMIA	BMO	1,000	2,273	2,000	
	BM612	Narrikup Oval - Combined Sports Club Building - Building Maintenance	EMIA	BMO	1,000	1,195	2,000	
	BM615	Wilson Park Buildings - Building Maintenance	EMIA	BMO	1,500	1,414	32,000	Includes $30,000 to demolish toilets
	BM616	Rocky Gully Hall Site Buildings - Building Maintenance	EMIA	BMO	0	0	200	
	BM617	Kendenup Country Club Buildings - Building Maintenance	EMIA	BMO	0	972	5,000	
2110392		REC - Depreciation	EMCCS	MF	600,000	582,007	634,380	
2110399		REC - Administration Allocated	EMCCS	MF	198,400	192,397	233,567	
					1,695,338	**1,657,347**	**1,736,689**	
OPERATING REVENUE								
3110300		REC - Contributions & Donations	EMCCS	EMCCS	13,000	0	13,000	Ingoldby Developer POS Contribution (OFW661)
3110301		REC - Reimbursements	EMCCS	EMCCS	10,000	17,610	18,000	
3110310		REC - Grants	EMCCS	EMCCS			0	
	GI611	Grant Income - Kendenup Community Grounds (Water Tanks)	EMCCS	EMCCS	20,303	13,535	6,768	
	GI615A	Wilson Park Youth Precinct - Stage 1 - CSRFF - Grant Income	EMCCS	EMCCS	1,495,226	63,603	1,431,623	
	GI651	Memorial Park Upgrade / RSL Project - Stronger Communities Program	EMCCS	EMCCS	20,000	20,000	0	
	GIOFTR114D	Grant Income - Mount Barker Hill / Pwakkenbak (Lrcip4)	EMCCS	EMCCS	370,846	375,742	0	
3110312		REC - Grants - Other Programs	EMCCS	EMCCS	23,423	26,423	0	WAFC Sounness Lights
3110320		REC - Fees & Charges	EMCCS	EMCCS	4,500	2,373	3,500	
3110322		REC - Oval/Reserve Hire	EMCCS	EMCCS	6,500	7,483	7,500	
3110325		REC - Sport Leases & Rentals	EMCCS	EMCCS	0	60	60	Sporting Groups Lease Payments
3110330		REC - Self Supporting Loan Interest Received (MB Bowls Club - Loan 100)	EMCCS	MF	964	1,764	1,321	
3110335		REC - Other Income	EMCCS	EMCCS		85	0	
					1,964,762	**528,678**	**1,481,772**	

MOUNT BARKER COMMUNITY CENTRE (LIBRARY & CRC)

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2110500		LIBRARY - Employee Costs	EMCCS	MF	370,348	384,816	318,534	Incl. CRC Staff
2110503		LIBRARY - Uniforms	EMCCS	HR	3,025	0	3,000	
2110504		LIBRARY - Training & Development	EMCCS	HR	5,000	2,360	4,000	
2110505		LIBRARY - Recruitment	EMCCS	HR	0	1,003	1,000	
2110508		LIBRARY - Other Employee Expenses	EMCCS	MF	10,500	10,477	11,550	
2110509		LIBRARY - Travel & Accommodation	EMCCS	HR	1,000	1,367	1,500	
2110511		LIBRARY - Office Equipment Maintenance	EMCCS	MCRS	5,000	1,385	3,000	
2110512		LIBRARY - Book Purchases	EMCCS	MCRS	3,500	3,525	4,000	
2110514		LIBRARY - Local History	EMCCS	MCRS	11,500	0	6,000	
2110515		LIBRARY - Printing and Stationery	EMCCS	MCRS	4,500	10,349	9,500	
2110516		LIBRARY - Postage and Freight	EMCCS	MCRS	5,000	5,599	5,500	
2110517		LIBRARY - Event Catering	EMCCS	MCRS	5,000	3,542	6,500	
2110520		LIBRARY - Communication Expenses	EMCCS	ICT	2,500	2,786	3,000	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2110521		LIBRARY - Information Technology	EMCCS	ICT		30	0	
	ICT618	Library Ict Hardware	EMCCS	ICT	3,000	3,298	15,000	Refresh 50% of obsolete hardware $10k, Storage for rate book project $5k
	ICT618A	Library Ict Annual Software Licensing	EMCCS	ICT	9,000	11,786	12,000	
	ICT618B	Library Ict Support	EMCCS	ICT	1,000	526	3,000	
	ICT618C	Library Ict Other Expenditure	EMCCS	ICT	1,000	1,144	1,000	
	ICT618D	Crc Ict Hardware	EMCCS	ICT	1,000	4,187	10,000	Replace obsolete CRC computers, new laptop & equipment
	ICT618E	Crc Ict Annual Software Licensing	EMCCS	ICT	4,000	648	1,000	
	ICT618F	Crc Ict Support	EMCCS	ICT	500	1,675	2,000	
	ICT618G	Crc Ict Other Expenditure	EMCCS	ICT	500	30,185	1,000	
2110525		LIBRARY - Programs & Events	EMCCS	MCRS	28,500	(133)	0	$28,500 overall, $1k travel grant, $1,500 book week, $26k other
	GELIB02	Children'S Book Week - Contributions Expenditure	EMCCS	MCRS	0	1,383	1,500	
	GELIB10	State Library - Travel Grant Expense	EMCCS	MCRS	0	0	1,000	
	LIB000	Library Programs - General Expenditure	EMCCS	MCRS	0	13,923	26,000	
2110530		LIBRARY - Insurance Expenses	EMCCS	MF	0	123	150	
2110540		LIBRARY - Advertising & Promotion	EMCCS	MCRS	1,500	1,359	1,500	
2110541		LIBRARY - Subscriptions & Memberships	EMCCS	MCRS	1,500	755	1,500	
2110560		LIBRARY - General Office Expenses	EMCCS	MCRS	3,000	1,429	3,000	
2110565		LIBRARY - Building Operations	EMCCS	BMO			0	
	W618	Mount Barker Community Centre - Grounds Maintenance	EMCCS	BMO	7,500	9,036	7,500	
2110586		LIBRARY - Expensed Minor Asset Purchases	EMCCS	MCRS	10,000	8,032	12,000	
2110587		LIBRARY - Other Expenses	EMCCS	MCRS	11,000	7,486	11,000	
2110588		LIBRARY - Building Operations	EMCCS	MCRS		348	0	
	BO618	Mount Barker Community Centre - Library - Building Operations	EMCCS	MCRS	59,155	47,695	47,570	
2110589		LIBRARY - Building Maintenance	EMIA	BMO			0	
	BM618	Mount Barker Community Centre - Building Maintenance	EMIA	BMO	7,000	41,372	16,000	$6k for ICT Officer to upgrade data and power
2110592		LIBRARY - Depreciation	EMCCS	MF	8,800	8,063	8,800	
2110599		LIBRARY - Administration Allocated	EMCCS	MF	86,741	86,700	93,407	
					671,569	**708,259**	**653,011**	
OPERATING REVENUE								
3110500		LIBRARY - Contributions & Donations	EMCCS	MCRS	6,500	5,455	0	
	GILIB12	Library Contributions & Donations - General	EMCCS	MCRS	0	0	7,500	
	GILIB02	Children'S Book Week - Contributions Income	EMCCS	MCRS	1,000	950	1,000	
	GILIB10	State Library - Travel Grant Income	EMCCS	MCRS	0	0	3,000	
3110501		LIBRARY - Reimbursements	EMCCS	MCRS	0	5,567	10,000	
3110510		LIBRARY - Grant - Regional Library Services	EMCCS	MCRS	4,000	0	0	Postings barred to account as no longer required
3110516		LIBRARY - Other Grants	EMCCS	MCRS			0	
	GICRC01	DPIRD CRC Operating Grants	EMCCS	MCRS	145,000	133,842	150,612	Indexation 3.87% as per DPIRD email
	GICRC02	Centrelink Operating Payment	EMCCS	MCRS	52,000	48,669	52,000	
3110520		LIBRARY - Fees & Charges	EMCCS	MCRS	50,000	102,602	103,000	
3110540		LIBRARY - Fines & Penalties	EMCCS	MCRS	0	55	30	
					258,500	**297,140**	**327,142**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
HERITAGE								
OPERATING EXPENDITURE								
2110665		HERITAGE - Maintenance/Operations	EMIA	EMIA			0	
	W619	Mount Barker Historic Museum Grounds	EMIA	EMIA	24,000	24,900	30,300	Includes $30k community grant - res 148/25 Nov 25
2110688		HERITAGE - Building Operations	EMIA	EMIA		(5,277)	0	
	BO619	Mount Barker Historic Museum Buildings - Building Operations	EMIA	EMIA	12,615	10,139	13,145	
	BO620	Mount Barker Railway Station - Ag Centre Building - Building Operations	EMIA	EMIA	11,875	14,592	12,034	
2110689		HERITAGE - Building Maintenance	EMIA	BMO			0	
	BM619	Mount Barker Historic Museum Buildings - Building Maintenance	EMIA	BMO	18,000	2,376	5,000	
	BM620	Mount Barker Railway Station - Ag Centre Building - Building Maintenance	EMIA	BMO	2,000	2,679	2,500	
2110692		HERITAGE - Depreciation	EMCCS	MF	72,000	67,010	73,010	
2110699		HERITAGE - Administration Allocated	EMCCS	MF	24,509	17,114	26,393	
					164,999	**133,533**	**162,382**	
OPERATING REVENUE								
3110601		HERITAGE - Reimbursements	EMCCS	EMCCS	0	3,537	3,500	Museum utility reimbursements
3110620		HERITAGE - Fees & Charges	EMCCS	EMCCS	0	20	20	Oyster Harbour & Wilson Inlet Lease Payments
3110625		HERITAGE - Museum Lease Income	EMCCS	EMCCS	0	10	10	Museum Lease Payment
					0	**3,567**	**3,530**	
OTHER CULTURE								
OPERATING EXPENDITURE								
2110712		OTH CUL - ANZAC Day	CEO	CEO	1,200	1,415	1,500	
2110714		OTH CUL - Christmas Lights	CEO	EMIA		(1)	0	
	W691	DON'T USE Christmas Lights	CEO	EMIA	0	154	0	
	W692	Christmas Tree & Christmas Lights/Decorations	CEO	EMIA	36,000	14,409	30,000	
2110717		OTH CUL - Community Activities	EMCCS	MCRS	10,000	5,894	10,000	
2110718		OTH CUL - Community Grants Scheme	EMCCS	MCRS	78,000	37,570	0	
2110723		OTH CUL - Artwork Storage	EMCCS	MCRS	5,450	671	5,500	
2110724		OTH CUL - Artwork Purchases	EMCCS	MCRS	1,000	0	1,000	
2110725		OTH CUL - Festival & Events	EMCCS	MCRS	10,000	2,955	10,000	
2110740		OTH CUL - Advertising & Promotion	EMCCS	MCRS	1,000	0	1,000	
2110743		OTH CUL - Other Festival Events	EMCCS	MCRS	10,000	4,063	0	Postings barred to account as no longer required
2110744		OTH CUL - Other Grant Expenditure	EMCCS	EMCCS			0	
	GECUL01	Every Club - Contributions Expenditure	EMCCS	EMCCS	11,300	4,116	0	No longer funded
2110746		OTH CUL - Projects, Programs & Activities	EMCCS	MCRS	17,000	5,671	13,000	
2110752		OTH CUL - Consultants	EMCCS	MCRS	45,000	6,118	53,912	$12k Strategic Planning Project, $41,912 for A&C Strategy
2110765		OTH CUL - Maintenance/Operations	EMCCS	EMCCS			0	
	W622	Mitchell House - Arts Centre Grounds	EMIA	EMIA	2,000	269	300	
2110787		OTH CUL - Other Expenses	EMCCS	MCRS	500	0	500	
2110788		OTH CUL - Building Operations	EMCCS	EMCCS			0	
	BO621	**DONT USE** USE BO618 - Community Centre - Main Building - Building Operations	EMCCS	EMCCS	0	494	0	
	BO622	Mitchell House - Arts Centre - Building Operations	EMCCS	EMCCS	3,045	1,690	3,200	
	BO624	Mount Barker Speedway Buildings - Building Operations	EMCCS	EMCCS	400	270	400	
	BO625	West Plantagenet Pony Club Buildings - Building Operations	EMCCS	EMCCS	244	144	158	
2110789		OTH CUL - Building Maintenance	EMIA	BMO			0	
	BM622	Mitchell House - Arts Centre - Building Maintenance	EMIA	BMO	2,000	0	2,500	
	BM624	Mount Barker Speedway Buildings - Building Maintenance	EMIA	BMO	500	0	500	
2110792		OTH CUL - Depreciation	EMCCS	MF	136,383	126,345	137,660	
2110799		OTH CUL - Administration Allocated	EMCCS	MF	133,073	94,488	143,299	
					504,095	**306,735**	**414,429**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE								
3110700		OTH CUL - Contributions & Donations	EMCCS	EMCCS			0	
	GICUL01	Every Club - Contributions Income	EMCCS	EMCCS	11,300	0	0	Funding Discontinued
3110701		OTH CUL - Reimbursements	EMCCS	EMCCS	18,000	3,830	0	Removed budget as charges previously allocated here incorrectly
3110720		OTH CUL - Fees & Charges	EMCCS	EMCCS	200	183	200	
3110735		OTH CUL - Other Income	EMCCS	EMCCS	2,500	1,818	2,000	
					32,000	**5,831**	**2,200**	

RECREATION CENTRE

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2110800		REC CENTRE - Employee Costs	EMCCS	MF	219,884	227,695	230,376	
2110803		REC CENTRE - Uniforms	EMCCS	HR	2,000	862	2,000	
2110804		REC CENTRE - Training & Development	EMCCS	HR	4,000	669	1,000	
2110805		REC CENTRE - Recruitment	EMCCS	HR	1,000	0	500	
2110820		REC CENTRE - Communication Expenses	EMCCS	ICT	2,000	2,197	2,500	
2110808		REC CENTRE - Other Employee Expenses	EMCCS	MF	11,500	11,754	12,650	
2110815		REC CENTRE - Printing & Stationery	EMCCS	MCRS	0	1,106	1,000	
2110821		REC CENTRE - Information Technology	EMCCS	ICT		(1)	0	
	ICT614	Rec Centre Ict Hardware	EMCCS	ICT	2,000	495	8,500	Replace obsolete hardware
	ICT614A	Rec Centre Ict Annual Software Licensing	EMCCS	ICT	1,000	278	1,000	
	ICT614B	Rec Centre Ict Support	EMCCS	ICT	500	0	500	
	ICT614C	Rec Centre Ict Other Expenditure	EMCCS	ICT	500	0	500	
2110825		REC CENTRE - Programs & Events	EMCCS	MCRS	16,500	15,570	19,500	
2110851		REC CENTRE - Kiosk Expenses	EMCCS	MCRS	5,000	5,454	6,000	
2110875		REC CENTRE - Lease Interest Repayments	EMCCS	MF	35,000	0	35,000	Gym Equip
2110886		REC CENTRE - Expensed Minor Asset Purchases	EMCCS	MCRS	15,000	12,787	15,000	
2110887		REC CENTRE - Other Expenses	EMCCS	MCRS	12,500	7,084	7,500	
2110888		REC CENTRE - Building Operations	EMCCS	MCRS		91	0	
	BO614	Mount Barker Recreation Centre - Building Operations	EMCCS	MCRS	41,665	28,566	30,182	
2110889		REC CENTRE - Building Maintenance	EMIA	BMO			0	
	BM614	Mount Barker Recreation Centre - Building Maintenance	EMIA	BMO	10,000	9,747	10,000	
2110890		REC CENTRE - Building Construction Projects (not capitalised)	EMCCS	MCRS		1,309	0	
	RC614D	Mount Barker Recreation Centre - Carpark Upgrade	EMCCS	MCRS	54,500	32,625	0	Work completed in 25/26
	RC614C	Mount Barker Recreation Centre - Resurface Basketball Courts	EMCCS	MCRS	20,000	0	0	
2110892		REC CENTRE - Depreciation	EMCCS	MF	1,362	1,250	1,362	
2110899		REC CENTRE - Administration Allocated	EMCCS	MF	129,990	117,854	139,980	
					585,901	**477,392**	**525,050**	
OPERATING REVENUE								
3110800		REC CENTRE - Contributions & Donations	EMCCS	MCRS	35,000	(19,880)	0	
3110801		REC CENTRE - Reimbursements	EMCCS	MCRS	28,000	36,826	38,000	
3110810		REC CENTRE - Grants	EMCCS	MCRS			0	
3110820		REC CENTRE - Fees & Charges	EMCCS	MCRS		82,679	0	
	IRC614	Rec Centre - Memberships Income	EMCCS	MCRS	125,000	92,734	150,000	
	IRC614A	Rec Centre - Admissions Gym & Group Fitness (Casual Entry)	EMCCS	MCRS	15,000	0	5,000	
	IRC614B	Rec Centre - Admissions Other	EMCCS	MCRS	15,000	0	15,000	
3110821		REC CENTRE - Kiosk Income	EMCCS	MCRS	8,000	8,637	10,000	
3110835		REC CENTRE - Other Income	EMCCS	MCRS	1,500	3,053	3,000	
					227,500	**204,049**	**221,000**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SCHEDULE 12 - TRANSPORT								
CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOTS								
OPERATING EXPENDITURE								
OPERATING REVENUE								
3120110		ROADC - Regional Road Group Grants (MRWA)	EMIA	EMIA	648,815	634,699	546,542	
3120111		ROADC - Roads to Recovery Grant	EMIA	EMIA	1,763,961	1,764,802	1,075,754	
3120112		ROADC - Black Spot Grant	EMIA	EMIA	337,832	135,132	122,756	
3120113		ROADC - Other Grants - Roads/Streets	EMIA	EMIA		(27,034)	0	
	GICRF	Capital Grant - Commodity Route Funding	EMIA	EMIA	213,000	265,157	479,977	
	GIOFDC061A	Grant Income - Eulup Manurup Bridge	EMIA	EMIA	1,196,000	1,196,000	0	
	GIOF062A	Grant Income - Quangellup Road - Seal (Lrcip4)	EMIA	EMIA	6,082	6,082	0	
	GIOF027B	Grant Income - Woodlands Road SLK 572-9.38 (Lrcip3)	EMIA	EMIA	0	27,034	0	
	GIOFDC007A	Grant Income - Drainage - Yellanup Road - Slk 9.48 & 23.36	EMIA	EMIA	8,427	8,117	0	
	GIOFDC033B	Grant Income - Drainage - Takalarup Road - Slk 11.48	EMIA	EMIA	0	5,085	0	
	GIOFDC034B	Grant Income - Drainage - Syred Road - Slk 9.49	EMIA	EMIA	5,521	5,521	0	
	GIOFDC112A	Grant Income - Drainage - St Werburghs Road - Slk 4.21	EMIA	EMIA	5,013	5,013	0	
	GIOF027B	Grant Income - Woodlands Road Slk 5.72 - 9.38 (Lrcip3)	EMIA	EMIA	0	27,034	0	
	GIOFRC027	Grant Income - Woodlands Road (SLRIP)	EMIA	EMIA	0	0	503,936	
	GIOF515	Capital Grant - Heavy Vehicle Rest Area - Rocky Gully	EMIA	EMIA	145,600	0	145,600	
3120114		ROADC - Other Grants - Footpaths	EMIA	EMIA			0	
	GIOFFC019	Mount Barker Road Footpath - Grant Income (Lrcip3)	EMIA	EMIA	12,375	12,375	0	
	GIOFFC028	Ormond Road Footpath - Grant Income (Lrcip3)	EMIA	EMIA	28,930	28,211	0	
	GIOFFC031	Nunarrup Street Footpath - Grant Income (Lrcip3)	EMIA	EMIA	13,565	12,332	0	
	GIOFFC044	Narpund / Osborne Rd Footpath - Grant Income (Lrcip3)	EMIA	EMIA	4,865	4,423	0	
	GIOFFC052	Ingoldby Street Footpath - Grant Income (Lrcip3)	EMIA	EMIA	35,250	32,045	0	
3120131		ROADC - Other Contributions & Donations - Roads/Streets	EMIA	EMIA	45,000	0	70,955	Estimated intended contribution from Hambley St Subdivision
					4,470,236	**4,142,028**	**2,945,520**	
MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOTS								
OPERATING EXPENDITURE								
2120209		ROADM - Bridge Maintenance - Built Up Areas	EMIA	EMIA			0	
	MB000	Bridge Maintenance General (Budgeting Only)	EMIA	EMIA	8,000	0	0	
2120210		ROADM - Bridge Maintenance - Outside BUA	EMIA	EMIA			0	
	MB061	Bridge Maintenance - Eulup-Manurup Road	EMIA	EMIA	2,000	8,877	2,000	
2120211		ROADM - Road Maintenance Built Up Area - Sealed - Council Funded	EMIA	EMIA	320,000	436,273	250,000	
2120212		ROADM - Road Maintenance Built Up Area - Gravel - Council Funded	EMIA	EMIA	25,000	37,002	25,000	
2120214		ROADM - Road Maintenance Outside BUA - Sealed - Council Funded	EMIA	EMIA	510,000	655,066	512,500	Includes $2500 for photo viewing bay (to be allocated to W262)
2120215		ROADM - Road Maintenance Outside BUA - Gravel - Council Funded	EMIA	EMIA	1,000,000	1,743,565	1,400,000	
2120216		ROADM - Road Maintenance Outside BUA - Formed - Council Funded	EMIA	EMIA	150,000	229,488	150,000	
2120219		ROADM - Road Maintenance Built Up Area - Sealed - Flood Damage	EMIA	EMIA	0	466	0	
2120222		ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage	EMIA	EMIA	700,000	354	700,000	
2120223		ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage	EMIA	EMIA	1,000,000	58,033	1,000,000	
2120224		ROADM - Road Maintenance Outside BUA - Formed - Flood Damage	EMIA	EMIA	0	0	0	
2120220		ROADM - Road Maintenance Built Up Area - Gravel - Flood Damage	EMIA	EMIA	0	0	0	
2120231		ROADM - Street Sweeping/Cleaning	EMIA	EMIA	16,000	11,504	16,000	
2120232		ROADM - Crossover Council Contribution	EMIA	EMIA	1,000	409	5,000	
2120233		ROADM - Rural Road Numbering Program	EMIA	EMIA	500	0	1,250	
2120234		ROADM - Street Lighting	EMIA	EMIA	73,724	65,105	75,000	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2120235		ROADM - Traffic Signs/Equipment (Safety)	EMIA	EMIA	15,000	15,347	15,000	
2120252		ROADM - Consultants	EMIA	EMIA	65,000	100,574	90,000	
2120265		ROADM - Maintenance/Operations	EMIA	EMIA		962	0	
	W700	Shire Depot	EMIA	EMIA	159,000	152,877	159,018	
2120286		ROADM - Workshop/Depot Expensed Equipment	EMIA	EMIA	10,000	7,851	20,000	
2120287		ROADM - Other Expenses	EMIA	EMIA	49,000	46,523	20,000	
2120288		ROADM - Depot Building Operations	EMIA	EMIA			0	
	BO700	Shire Depot Buildings - Building Operations	EMIA	EMIA	16,760	20,908	20,723	
2120289		ROADM - Depot Building Maintenance	EMIA	BMO			0	
	BM700	Shire Depot Buildings - Building Maintenance	EMIA	BMO	21,000	29,489	20,000	
2120292		ROADM - Depreciation	EMIA	MF	8,674,720	7,985,567	8,701,370	
2120299		ROADM - Administration Allocated	EMIA	MF	304,209	273,001	327,588	
					13,120,913	**11,879,241**	**13,510,449**	
OPERATING REVENUE								
3120201		ROADM - Road Contribution Income	EMIA	EMIA	2,000,000	550,118	1,700,000	Flood Damage - $300k transferred to reserves in 25/26
3120210		ROADM - Direct Road Grant (MRWA)	EMIA	EMIA	324,425	324,425	349,042	
3120220		ROADM - Sale of Minor Equipment and Scrap	EMIA	EMIA	1,000	0	1,000	
3120235		ROADM - Other Income	EMIA	EMIA	2,500	10,704	2,500	
					2,327,925	**885,247**	**2,052,542**	

ROAD PLANT PURCHASES

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2120391		PLANT - Loss on Disposal of Assets	EMCCS	MF	16,443	39,906	34,631	
2120399		PLANT - Administration Allocated	EMCCS	MF	2,913	2,519	3,137	
					19,356	**42,425**	**37,768**	
OPERATING REVENUE								
3120390		PLANT - Profit on Disposal of Assets	EMCCS	MF	56,837	0	105,671	
					56,837	**0**	**105,671**	

TRAFFIC CONTROL (VEHICLE LICENSING)

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2120500		LICENSING - Employee Costs	EMCCS	MF	89,001	70,823	81,292	
2120503		LICENSING - Uniforms	EMCCS	HR	0	0	560	
2120504		LICENSING - Training & Development	EMCCS	HR	2,000	406	1,000	
2120505		LICENSING - Recruitment	EMCCS	HR	0	0	500	
2120508		LICENSING - Other Employee Expenses	EMCCS	MF	4,500	4,426	4,950	
2120509		LICENSING - Travel & Accommodation	EMCCS	HR	1,000	2,324	2,000	
2120516		LICENSING - Postage & Freight	EMCCS	EMCCS	0	43	0	
2120599		LICENSING - Administration Allocated	EMCCS	MF	185,510	181,120	199,767	
					282,011	**259,142**	**290,069**	
OPERATING REVENUE								
3120502		LICENSING - Transport Licensing Commission	EMCCS	EMCCS	115,000	115,548	122,000	
3120535		LICENSING - Other Income	EMCCS	EMCCS	1,800	1,000	1,000	
					116,800	**116,548**	**123,000**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SCHEDULE 13 - ECONOMIC SERVICES								
RURAL SERVICES								
OPERATING EXPENDITURE								
2130111		RURAL - Noxious Weed Control	EMIA	EMIA	0	0	30,000	
2130112		RURAL - Feral Pig Control	EMCCS	MF	80,000	109,376	80,000	
2130113		RURAL - Feral Pig Control - Transfers to (Net Profit)	EMCCS	MF	0	42,737	0	
2130199		RURAL - Administration Allocated	EMCCS	MF	12,675	11,060	13,649	
					92,675	**163,173**	**123,649**	
OPERATING REVENUE								
3130136		RURAL - Feral Pig Group Income	EMCCS	EMCCS	80,000	126,731	80,000	
3130137		RURAL - Feral Pig Group - Transfers From (Net Loss)	EMCCS	EMCCS	0	1,180	0	
					80,000	**127,911**	**80,000**	
TOURISM AND AREA PROMOTION								
OPERATING EXPENDITURE								
2130211		TOUR - Visitor Centre Contribution	CEO	EMCCS	43,000	42,545	48,600	Community Grant Contribution
2130240		TOUR - Public Relations & Area Promotion	CEO	EMCCS	30,000	14,811	20,000	incl. Film Support & GS Wine Strat Plan
2130242		TOUR - Festivals & Events	CEO	CEO			0	
	TOU000	Fesitivals & Events - In-Kind Contributions	CEO	CEO	2,000	222	0	
2130246		TOUR - Projects, Programs & Activities	EMCCS	MCRS			0	
	OP001A	Main Street Bannercondas And Banner Flags Purchases	EMCCS	MCRS	5,000	0	1,000	
2130252		TOUR - Consultants	CEO	EMCCS	10,000	0	5,000	
2130265		TOUR - Maintenance/Operations	CEO	EMCCS	2,344	321	844	
2130287		TOUR - Other Expenses	CEO	EMCCS	0	180	0	
2130288		TOUR - Building Operations	CEO	EMCCS			0	
	BO800	Mount Barker Railway Station - Tourist Bureau - Building Operations	CEO	EMCCS	4,460	3,051	3,536	
2130289		TOUR - Building Maintenance	EMIA	BMO			0	
	BM800	Mount Barker Railway Station - Tourist Bureau - Building Maintenance	EMIA	BMO	3,000	2,619	4,000	
2130292		TOUR - Depreciation	EMCCS	MF	34,000	30,858	33,620	
2130299		TOUR - Administration Allocated	EMCCS	MF	28,061	24,984	30,217	
					161,865	**119,591**	**146,818**	
OPERATING REVENUE								
3130210		TOUR - Grants	CEO	CEO			0	
3130220		TOUR - Fees & Charges	CEO	CEO	1,000	768	800	
					1,000	**768**	**800**	
BUILDING CONTROL								
OPERATING EXPENDITURE								
2130300		BUILD - Employee Costs	EMDRS	MF	129,198	128,972	136,715	
2130304		BUILD - Training & Development	EMDRS	HR	2,000	819	1,500	
2130308		BUILD - Other Employee Expenses	EMDRS	MF	3,200	3,127	3,520	
2130309		BUILD - Travel & Accommodation	EMDRS	HR	1,000	883	1,000	
2130315		BUILD - Printing and Stationery	EMDRS	EMDRS	0	61	0	
2130320		BUILD - Communication Expenses	EMDRS	ICT	2,000	3,321	2,000	
2130321		BUILD - Information Systems	EMDRS	ICT	0	1,947	3,500	
2130350		BUILD - Contract Services	EMDRS	EMDRS	20,000	4,500	5,000	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2130365		BUILD - Maintenance/Operations	EMDRS	EMDRS			0	
	W801	Marmion Street - Building / Cleaners Store	EMIA	EMIA	1,000	1,554	1,000	
2130385		BUILD - Legal Expenses	EMDRS	EMDRS	2,000	934	1,000	
2130386		BUILD - Expensed Minor Asset Purchases	EMDRS	EMDRS	7,000	86	0	
2130387		BUILD - Other Expenses	EMDRS	EMDRS	1,000	131	500	
2130388		BUILD - Building Operations	EMIA	EMIA			0	
	BO801	Marmion Street - Building / Cleaners Store - Building Operations	EMIA	EMIA	4,810	5,053	4,851	
2130389		BUILD - Building Maintenance	EMIA	BMO			0	
	BM801	Marmion Street - Building / Cleaners Store - Building Maintenance	EMIA	BMO	500	426	500	
2130392		BUILD - Depreciation	EMCCS	MF	500	385	420	
2130399		BUILD - Administration Allocated	EMCCS	MF	109,840	108,476	118,282	
					284,048	**260,675**	**279,788**	
OPERATING REVENUE								
3130302		BUILD - Commissions - BSL & CTF	EMDRS	EMDRS	1,000	858	1,000	
3130320		BUILD - Fees & Charges (Licences)	EMDRS	EMDRS	35,000	41,606	42,000	
3130321		BUILD - Private Swimming Pool Inspection Fees	EMDRS	EMDRS	1,000	858	1,000	
					37,000	**43,322**	**44,000**	
SALEYARDS AND MARKETS								
OPERATING EXPENDITURE								
2130400		SALEYARDS - Employee Costs	EMDRS	MF	406,195	376,466	400,000	
		SALEYARDS - Employee Costs Superannuation	EMDRS	MF	0	0	70,147	
2130403		SALEYARDS - Uniforms	EMDRS	HR	3,300	3,112	2,500	
2130404		SALEYARDS - Training & Development	EMDRS	HR	5,000	820	5,000	
2130407		SALEYARDS - Protective Clothing	EMDRS	EMDRS	3,500	2,209	3,500	
2130408		SALEYARDS - Other Employee Expenses	EMDRS	MF	21,900	21,824	24,090	
2130409		SALEYARDS - Travel & Accommodation	EMDRS	HR	3,000	5,874	3,000	
2130410		SALEYARDS - Motor Vehicle Expenses	EMDRS	EMDRS	8,500	4,473	8,500	
2130415		SALEYARDS - Printing and Stationery	EMDRS	EMDRS	3,000	1,089	3,000	
2130420		SALEYARDS - Communication Expenses	EMDRS	ICT	9,000	4,575	9,000	
	ICT802	Saleyards Ict Hardware	EMCCS	ICT	2,000	100	15,000	Replace obsolete weighbridge hardware
	ICT802A	Saleyards Ict Annual Software Licensing	EMCCS	ICT	3,000	12,419	3,000	
	ICT802B	Saleyards Ict Support	EMCCS	ICT	3,000	0	3,000	
	ICT802C	Saleyards Ict Other Expenditure	EMCCS	ICT	1,000	5,772	1,000	
2130430		SALEYARDS - Insurance Expenses (Other than Buildings)	EMDRS	MF	36,650	36,642	40,315	
2130440		SALEYARDS - Advertising & Promotion	EMDRS	EMDRS	14,000	13,409	14,000	
2130441		SALEYARDS - Subscriptions & Memberships	EMDRS	EMDRS	3,500	3,084	3,500	
2130452		SALEYARDS - Consultants	EMDRS	EMDRS	20,000	8,085	25,000	
2130465		SALEYARDS - Maintenance/Operations	EMDRS	EMDRS			0	
	W802	Mount Barker Regional Saleyards Facility Maintenance/Operations	EMDRS	EMDRS	111,000	127,892	112,000	
2130470		SALEYARDS - Loan 95 Interest Repayments	EMCCS	MF	1,315	701	0	
2130486		SALEYARDS - Expensed Minor Asset Purchases	EMDRS	EMDRS	15,500	4,622	15,500	
2130487		SALEYARDS - Other Expenses	EMDRS	EMDRS	13,000	6,403	13,000	
2130488		SALEYARDS - Building Operations	EMDRS	EMDRS			0	
2130489		SALEYARDS - Building Maintenance	EMIA	BMO			0	
	BM802	Mount Barker Regional Saleyards Buildings - Building Maintenance	EMIA	BMO	25,000	19,320	13,000	
2130492		SALEYARDS - Depreciation	EMCCS	MF	630,000	599,713	653,520	
2130499		SALEYARDS - Administration Allocated	EMCCS	MF	103,488	131,575	111,441	
					1,445,848	**1,390,179**	**1,552,013**	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE								
3130400		SALEYARDS - Contributions & Donations	EMDRS	EMDRS	20,000	0	20,000	
3130420		SALEYARDS - Fees & Charges	EMDRS	EMDRS	850,000	899,019	920,000	
3130435		SALEYARDS - Other Income	EMDRS	EMDRS	12,000	9,500	12,000	
3130490		SALEYARDS - Profit on Disposal of Assets	EMDRS	EMDRS	0	0	4,090	
					882,000	**908,519**	**956,090**	
		Gross Profit/(Loss)			**(563,848)**	**(481,660)**	**(595,923)**	
ECONOMIC DEVELOPMENT		Profit/(Loss) excluding Depreciation			**66,152**	**118,053**	**57,597**	
OPERATING EXPENDITURE								
2130600		ECON DEV - Employee Costs	EMCCS	MF	45,000	30,655	30,000	
2130603		ECON DEV - Uniforms	CEO	HR	550	0	550	
2130604		ECON DEV - Training & Development	CEO	HR	1,000	0	1,000	
2130608		ECON DEV - Other Employee Expenses	EMCCS	MF	2,358	2,121	2,594	
2130609		ECON DEV - Travel & Accommodation	CEO	HR	0	0	500	
2130646		ECON DEV - Projects, Programs & Activities	CEO	EMCCS	2,000	0	0	
2130652		ECON DEV - Consultants	CEO	EMCCS	15,000	5,720	0	
2130699		ECON DEV - Administration Allocated	EMCCS	MF	49,386	55,091	53,181	
					115,294	**93,587**	**87,825**	
OPERATING REVENUE								
3130620		ECON DEV - Fees & Charges	CEO	CEO	1,000	0	0	
					1,000	**0**	**0**	
ELECTRIC VEHICLE CHARGING STATIONS								
OPERATING EXPENDITURE								
2130792		PUB UTIL - Depreciation	EMCCS	MF	0	2,282	2,490	
					0	**2,282**	**2,490**	
OPERATING REVENUE								
3130720		PUB UTIL - Fees & Charges	EMCCS	EMCCS	0	1,114	1,200	
					0	**1,114**	**1,200**	
OTHER ECONOMIC SERVICES								
OPERATING EXPENDITURE								
2130865		OTH ECON - Standpipe Maintenance/Operations	EMIA	EMIA		13,986	0	
	W803	Kendenup Standpipe	EMIA	EMIA	25,000	19,396	25,000	
	W804	Mitchell Street Standpipe	EMIA	EMIA	10,000	17,393	13,000	
	W805	Marmion Street Standpipe	EMIA	EMIA	40,000	58,270	51,000	
	W806	Narrikup Standpipe	EMIA	EMIA	5,000	4,055	5,000	
	W807	Porongurup Standpipe	EMIA	EMIA	500	0	500	
	W808	Other Water Hydrants Maintenance / Operations	EMIA	EMIA	1,000	270	1,300	
2130866		OTH ECON - Communication Tower Maintenance/Operations	EMIA	EMIA			0	
	W900	Mount Barker Hill Communications Tower	EMIA	EMIA	6,000	5,400	4,000	
	W901	Mount Barrow Communications Tower	EMIA	EMIA	9,000	13,779	7,948	
2130887		OTH ECON - Other Expenses	EMIA	EMCCS	5,000	6,138	6,000	
2130888		OTH ECON - Building Operations	EMIA	EMIA			0	
	BO900	Mount Barker Hill - Communications Tower Radio Room - Building Operations	EMIA	EMIA	530	529	0	
2130889		OTH ECON - Building Maintenance	EMIA	BMO			0	
	BM900	Mount Barker Hill - Communications Tower Radio Room - Building Maintenance	EMIA	BMO	1,000	233	1,000	
2130892		OTH ECON - Depreciation	EMCCS	MF	15,000	13,574	14,790	
2130899		OTH ECON - Administration Allocated	EMCCS	MF	15,976	36,981	17,203	
					134,006	**190,004**	**146,741**	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE								
3130821		OTH ECON - Standpipe Income	EMCCS	EMCCS	120,000	83,753	115,000	
3130825		OTH ECON - Commercial Property Lease Income	EMCCS	EMCCS	1,200	2,110	2,300	
3130834		OTH ECON - Other Fees & Charges	EMCCS	EMCCS	1,000	273	1,000	
					122,200	**86,136**	**118,300**	
SCHEDULE 14 - OTHER PROPERTY & SERVICES								
PRIVATE WORKS								
OPERATING EXPENDITURE								
2140187		PRIVATE - Other Expenses	EMIA	EMIA			0	
	PW000	Private Works General (Budgeting Only)	EMIA	EMIA	4,000	1,028	3,000	
2140199		PRIVATE - Administration Allocated	EMCCS	MF	1,032	997	1,111	
					5,032	**2,025**	**4,111**	
OPERATING REVENUE								
3140120		PRIVATE - Private Works Income	EMIA	EMIA	8,000	1,464	5,000	
					8,000	**1,464**	**5,000**	
GENERAL ADMINISTRATION OVERHEADS								
OPERATING EXPENDITURE								
2140200		ADMIN - Employee Costs	EMCCS	MF	2,350,000	2,706,176	2,196,818	
		ADMIN - Employee Costs Superannuation	EMCCS	MF	0	0	507,130	
2140203		ADMIN - Uniforms	CEO	HR	4,000	2,011	3,000	
2140204		ADMIN - Training & Development	CEO	HR	36,000	19,309	31,000	
2140205		ADMIN - Recruitment	CEO	HR	4,000	23,808	10,000	
2140206		ADMIN - Fringe Benefits Tax (FBT)	EMCCS	MF	20,000	19,280	20,000	
2140207		ADMIN - Protective Clothing	CEO	EMCCS	2,000	0	500	
2140208		ADMIN - Other Employee Expenses	EMCCS	MF	113,000	230,630	123,000	
2140209		ADMIN - Travel & Accommodation	CEO	HR	10,000	8,361	8,000	
2140210		ADMIN - Motor Vehicle Expenses	CEO	EMCCS	37,000	35,887	35,000	
2140215		ADMIN - Printing and Stationery	EMCCS	EMCCS	60,000	49,342	50,000	
2140216		ADMIN - Postage and Freight	EMCCS	EMCCS	15,000	9,895	10,000	
2140220		ADMIN - Communication Expenses	EMCCS	ICT	32,000	13,595	18,000	
2140221		ADMIN - Information Technology	EMCCS	ICT		(20,025)	0	
	ICT100	Admin Ict Hardware	EMCCS	ICT	70,000	101,798	80,000	
	ICT100A	Admin Ict Annual Software Licensing	EMCCS	ICT	170,000	349,007	150,000	
	ICT100B	Admin Ict Support	EMCCS	ICT	85,000	75,105	75,000	
	ICT100C	Admin Ict Other Expenditure	EMCCS	ICT	25,000	81,038	30,000	
2140222		ADMIN - Security	CEO	EMIA	5,000	2,519	5,000	
2140226		ADMIN - Office Equipment Maintenance	EMCCS	EMCCS	2,000	884	2,000	
2140227		ADMIN - Records Management	EMCCS	EMCCS	0	3,910	8,000	Albany Records Storage
2140228		ADMIN - Title Searches	EMCCS	EMCCS	500	0	0	
2140230		ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	EMCCS	MF	37,000	36,974	39,000	
2140240		ADMIN - Advertising & Promotion	EMCCS	EMCCS	25,000	16,398	20,000	
2140241		ADMIN - Subscriptions & Memberships	EMCCS	EMCCS	13,000	4,232	5,000	
2140250		ADMIN - Contract Services	EMCCS	EMCCS	60,000	17,414	30,000	
2140252		ADMIN - Consultants	EMCCS	EMCCS	150,000	37,112	150,000	Revaluation $100k, General Alloc $50k

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2140265		ADMIN - Maintenance/Operations	EMIA	EMIA			0	
	W100	Shire Administration Office	EMIA	EMIA	40,000	47,512	45,000	
2140282		ADMIN - Bad Debts Expense	EMCCS	EMCCS	1,000	11,530	1,000	
2140283		ADMIN - Doubtful Debts Expense	EMCCS	EMCCS	200	0	200	
2140284		ADMIN - Audit Fees	EMCCS	MF	56,000	52,864	56,000	OAG Indicative Fee $51,700 plus contingency for other audit services
2140285		ADMIN - Legal Expenses	EMCCS	EMCCS	10,000	18,704	15,000	
2140286		ADMIN - Expensed Minor Asset Purchases	EMCCS	EMCCS	5,000	4,680	5,000	
2140287		ADMIN - Other Expenses	EMCCS	EMCCS	20,000	24,230	15,000	Records Management now in account 2140227
2140288		ADMIN - Building Operations	EMIA	EMIA			0	
	BO100	Shire Administration Office - Building Operations	EMIA	EMIA	61,810	80,246	65,789	
2140289		ADMIN - Building Maintenance	EMIA	BMO			0	
	BM100	Shire Administration Office - Building Maintenance	EMIA	BMO	25,000	11,647	13,000	
2140292		ADMIN - Depreciation	EMCCS	MF	135,927	111,126	121,175	
2140298		ADMIN - Admin Staff Housing Costs Allocated	EMCCS	MF	19,190	16,917	40,335	
2140299		ADMIN - Administration Overheads Recovered	EMCCS	MF	(3,699,627)	(3,548,319)	(3,983,947)	
					0	**655,797**	**0**	
OPERATING REVENUE								
3140201		ADMIN - Reimbursements	EMCCS	EMCCS	1,000	1,618	1,000	
3140220		ADMIN - Fees & Charges	EMCCS	EMCCS	500	585	600	
3140235		ADMIN - Other Income	EMCCS	EMCCS	30,000	8,555	10,000	
3140290		ADMIN - Profit on Disposal of Assets	EMCCS	MF	8,724	8,724	19,147	
					40,224	**19,482**	**30,747**	

PUBLIC WORKS OVERHEADS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2140300		PWO - Employee Costs	EMCCS	MF	1,988,398	1,881,905	1,600,000	
		PWO - Employee Costs Superannuation	EMCCS	MF	0	0	440,000	
2140303		PWO - Uniforms	EMIA	HR	20,000	21,164	22,000	
2140304		PWO - Training & Development	EMIA	HR	80,000	86,590	80,000	
2140305		PWO - Recruitment	EMIA	HR	5,000	5,427	6,000	
2140307		PWO - Protective Clothing	EMIA	EMIA	8,000	9,906	10,000	
2140308		PWO - Other Employee Expenses	EMCCS	MF	70,000	71,979	75,000	
2140309		PWO - Travel & Accommodation	EMIA	HR	3,000	5,634	6,000	
2140310		PWO - Motor Vehicle Expenses	EMIA	EMIA	22,000	26,637	30,000	
2140315		PWO - Printing and Stationery	EMIA	EMIA	2,500	3,372	3,000	
2140316		PWO - Postage and Freight	EMIA	EMIA	17,000	6,429	8,000	
2140320		PWO - Communication Expenses	EMCCS	ICT	20,000	23,587	24,000	
2140321		PWO - Information Technology	EMCCS	ICT		697	0	
	ICT321	Pwo Ict Hardware	EMCCS	ICT	10,000	4,106	10,000	
	ICT321A	Pwo Ict Annual Software Licensing	EMCCS	ICT	10,000	4,174	105,000	
	ICT321B	Pwo Ict Support	EMCCS	ICT	15,000	0	10,000	
	ICT321C	Pwo Ict Other Expenditure	EMCCS	ICT	5,000	527	1,000	
2140322		PWO - Security	EMIA	EMIA	2,500	0	2,500	
2140328		PWO - Supervision	EMIA	EMIA	1,000	358	1,000	
2140329		PWO - Office Admin, Toolbox Meetings & OSH	EMIA	EMIA	25,000	28,586	30,000	
2140340		PWO - Advertising & Promotion	EMIA	EMIA	15,000	10,962	15,000	
2140341		PWO - Subscriptions & Memberships	EMIA	EMIA	0	(749)	0	
2140352		PWO - Consultants	EMIA	EMIA	30,000	29,944	35,000	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
2140361		PWO - Engineering & Technical Support	EMIA	EMIA	5,000	9,175	10,000	
2140362		PWO - Asset Management	EMIA	EMIA	1,000	0	1,000	
2140365		PWO - Maintenance/Operations	EMIA	EMIA	2,000	205	2,200	
2140372		PWO Bldg Mtce - Uniforms	EMIA	HR	0	0	3,000	
2140373		PWO Bldg Mtce - Training & Development	EMIA	HR	0	0	2,000	
2140374		PWO Bldg Mtce - Recruitment	EMIA	HR	0	768	500	
2140376		PWO Bldg Mtce - Protective Clothing	EMIA	EMIA	0	0	1,000	
2140378		PWO Bldg Mtce - Travel & Accommodation	EMIA	HR	0	652	1,000	
2140380		PWO Bldg Mtce - Expendable Tools	EMIA	EMIA	2,000	2,108	3,000	
2140386		PWO - Expensed Minor Asset Purchases	EMIA	EMIA	10,000	11,339	10,000	
2140387		PWO - Other Expenses	EMIA	EMIA	5,000	4,788	5,000	
2140391		PWO - Loss on Disposal of Assets	EMCCS	MF	4,803	0	5,234	
2140392		PWO - Depreciation	EMCCS	MF	75,000	73,683	80,092	
2140393		PWO - LESS Allocated to Works (PWO's)	EMCCS	MF	(2,699,135)	(2,560,253)	(2,920,709)	
2140398		PWO - Staff Housing Costs Allocated	EMCCS	MF	0	885	39,346	Building Mtce Officer now residing in 105 Martin Street
2140399		PWO - Administration Allocated	EMCCS	MF	244,934	214,205	243,837	
					0	**(21,210)**	**0**	
OPERATING REVENUE								
3140301		PWO - Reimbursements	EMIA	EMIA	10,000	2,444	0	Removed as employee paying the contribution has retired
3140335		PWO - Other Income	EMIA	EMIA	0	5,401	5,000	Trainee & Apprentice Incentive Payments
3140390		PWO - Profit on Disposal of Assets	EMIA	EMIA	25,776	21,580	2,985	
					35,776	**29,425**	**7,985**	

PLANT OPERATING COSTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
OPERATING EXPENDITURE								
2140400		POC - Internal Plant Repairs - Wages & O/Head	EMIA	EMIA	215,000	170,652	185,000	
2140411		POC - External Parts & Repairs	EMIA	EMIA	190,000	178,614	190,000	
2140412		POC - Fuels and Oils	EMIA	EMIA	300,000	186,039	200,000	
2140413		POC - Tyres and Tubes	EMIA	EMIA	28,000	37,712	40,000	
2140416		POC - Licences/Registrations	EMIA	EMIA	16,000	20,742	23,000	
2140418		POC - Expendable Tools / Consumables	EMIA	EMIA	40,000	35,135	40,000	
2140419		POC - Cutting Edges	EMIA	EMIA	10,000	9,603	10,000	
2140430		POC - Insurance Expenses	EMCCS	MF	39,500	39,269	43,500	
2140492		POC - Depreciation	EMIA	EMIA	330,000	399,969	435,980	
2140494		POC - LESS Plant Operation Costs Allocated to Works	EMIA	EMIA	(1,238,365)	(1,117,587)	(1,280,621)	
2140499		POC - Administration Allocated	EMIA	EMIA	105,065	96,226	113,141	
					35,200	**56,374**	**0**	
OPERATING REVENUE								
3140401		POC - Reimbursements	EMIA	EMIA	200	455	500	
3140410		POC - Fuel Tax Credits Grant Scheme	EMCCS	MF	35,000	33,470	35,000	
					35,200	**33,925**	**35,500**	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SALARIES AND WAGES								
OPERATING EXPENDITURE								
2140500		*SAL - Gross Salaries and Wages*	EMCCS	MF	7,500,000	7,939,757	8,500,000	
2140501		*SAL - LESS Salaries and Wages Allocated*	EMCCS	MF	(7,500,000)	(8,190,731)	(8,500,000)	
2140503		*SAL - Workers Compensation Expense*	EMCCS	MF	187,857	320,917	100,000	
					187,857	**69,943**	**100,000**	
OPERATING REVENUE								
3140501		*SAL - Reimbursement - Workers Compensation*	EMCCS	MF	187,857	294,696	100,000	
					187,857	**294,696**	**100,000**	
UNCLASSIFIED								
OPERATING EXPENDITURE								
2140760		*UNCLASS - Unclassified Expenditure*	EMCCS	EMCCS	0	9,862	0	
					0	**9,862**	**0**	
OPERATING REVENUE								
3140735		*UNCLASS - Unclassified Income*	EMCCS	EMCCS	0	11,849	0	
					0	**11,849**	**0**	
STOCK								
OPERATING EXPENDITURE								
					0	**0**	**0**	
OPERATING REVENUE								

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
SUMMARY BY RESPONSIBLE AREA							
OPERATING REVENUE							
Chief Executive Officer			CEO	2,000	768	800	
- Coordinator People & Culture			HR	0	0	0	
Executive Manager - Corporate & Community Services			EMCCS	4,925,798	5,671,580	3,971,085	
- Manager Finance			MF	589,382	658,589	645,450	
- Manager Community & Recreation Services			MCRS	3,841,500	592,210	653,642	
- Rates Officer			RO	8,777,315	8,769,252	9,369,137	
- IT Officer			ICT	0	0	0	
Executive Manager - Infrastructure & Assets			EMIA	7,161,889	5,379,677	5,660,169	
- Manager Works & Services			MWS	0	0	0	
- BMO			BMO	0	0	0	
Executive Manager - Development & Regulatory Services			EMDRS	1,458,422	1,308,159	1,436,416	
- Community Emergency Services Manager			CESM	556,350	270,000	287,000	
- Coordinator Community Safety			CCS	22,600	22,990	28,400	
- Environmental Health Officer			EHO	0	0	0	
				27,335,256	**22,673,225**	**22,052,098**	
OPERATING EXPENDITURE							
Chief Executive Officer			CEO	3,200	1,637	1,500	
- Coordinator People & Culture			HR	241,700	235,312	244,090	
Executive Manager - Corporate & Community Services			EMCCS	1,206,980	957,907	1,151,192	
- Manager Finance			MF	16,259,857	15,859,136	16,544,392	
- Manager Community & Recreation Services			MCRS	674,920	395,632	471,714	
- Rates Officer			RO	62,720	58,848	54,700	
- IT Officer			ICT	534,720	777,218	682,720	
Executive Manager - Infrastructure & Assets			EMIA	6,290,054	6,208,684	6,866,711	
- Manager Works & Services			MWS	0	0	0	
- BMO			BMO	235,250	249,768	258,200	
Executive Manager - Development & Regulatory Services			EMDRS	620,436	382,942	508,603	
- Community Emergency Services Manager			CESM	185,756	169,204	195,596	
- Coordinator Community Safety			CCS	20,650	35,193	20,400	
- Environmental Health Officer			EHO	10,500	2,240	8,000	
				26,346,743	**25,333,721**	**27,007,817**	
Net Operating Result				**988,513**	**(2,660,496)**	**(4,955,719)**	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
Revenue from operating activities								
Governance					2,800	3,539	850	
General Purpose Funding - Rates					8,628,400	8,624,164	9,211,191	
General Purpose Funding - Other					1,712,998	4,025,441	1,004,486	
Law, Order and Public Safety					882,081	450,646	583,396	
Health					77,800	79,891	76,830	
Education and Welfare					20,870	5,939	25,530	
Housing					15,500	14,926	15,500	
Community Amenities					1,541,580	1,480,598	2,322,797	
Recreation and Culture					6,051,172	1,285,647	2,205,164	
Transport					6,971,798	5,143,823	5,226,733	
Economic Services					1,123,200	1,167,770	1,200,390	
Other Property and Services					307,057	390,841	179,232	
					27,335,256	**22,673,225**	**22,052,098**	
Expenditure from operating activities								
Governance					1,306,397	1,312,704	1,380,611	
General Purpose Funding					393,607	364,616	409,131	
Law, Order and Public Safety					1,286,088	1,190,746	1,399,689	
Health					286,321	260,899	275,702	
Education and Welfare					189,530	142,416	227,911	
Housing					59,138	60,592	15,499	
Community Amenities					2,334,165	2,581,424	2,503,237	
Recreation and Culture					4,607,392	4,247,234	4,514,316	
Transport					13,422,280	12,180,808	13,838,286	
Economic Services					2,233,736	2,219,491	2,339,324	
Other Property and Services					228,089	772,791	104,111	
					26,346,743	**25,333,721**	**27,007,817**	-
Net Operating Result					**988,513**	**(2,660,496)**	**(4,955,719)**	

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget $	2025/26 Actual $	2026/27 Budget	26/27 Budget Comments
Revenue								
General rates					8,638,115	8,640,364	9,228,137	
Grants, subsidies and contributions					4,470,730	5,152,728	3,240,979	
Fees and charges					2,853,047	2,906,365	3,589,405	
Interest revenue					360,200	388,454	450,632	
Other revenue					721,691	785,261	607,970	
Capital grants, subsidies and contributions					10,200,136	4,769,746	4,803,083	
Profit on asset disposals					91,337	30,304	131,893	
					27,335,256	**22,673,222**	**22,052,098**	
Expenses								
Employee costs					9,249,435	9,425,194	10,079,272	
Materials and contracts					6,111,994	4,457,025	3,485,950	Includes Overhead allocations
Utility charges					410,126	405,633	399,800	
Depreciation					11,509,062	10,796,931	11,764,988	
Finance costs					56,551	21,076	52,518	
Insurance					334,595	341,466	363,963	
Other expenditure					(1,346,266)	(153,509)	810,290	
Loss on asset disposal					21,246	39,906	51,036	
					26,346,744	**25,333,722**	**27,007,817**	
Net Operating Result					**988,512**	**(2,660,500)**	**(4,955,719)**	
Revenue from operating activities (less Capital Grants)								
Governance					2,800	3,539	850	
General Purpose Funding - Rates					8,628,400	8,624,164	9,211,191	
General Purpose Funding - Other					1,712,998	4,025,441	1,004,486	
Law, Order and Public Safety					557,022	410,137	578,696	
Health					77,800	79,891	76,830	
Education and Welfare					20,870	5,939	25,530	
Housing					15,500	14,926	15,500	
Community Amenities					1,526,537	1,465,555	1,968,325	
Recreation and Culture					661,374	713,482	706,773	
Transport					2,501,562	1,001,795	2,281,213	
Economic Services					1,123,200	1,167,770	1,200,390	
Other Property and Services					307,057	390,841	179,232	
					17,135,120	**17,903,479**	**17,249,015**	

	Rego	Plant Number	Asset Number	Net Book Value	Proceeds on Sale	Profit on Sale	Loss on Sale
				$	$	$	$
PLANT & EQUIPMENT							
Law, Order & Public Safety							
2023 Isuzu Dmax Dual Cab Ute (Ranger)	*PL12802*	*LV40A*	*12290*	*33,671*	*22,500*	*0*	*(11,171)*
				33,671	*22,500*	*0*	*(11,171)*
Transport							
2014 Cat 12M Grader	*PL01*	*G2*	*11140*	*159,631*	*125,000*	*0*	*(34,631)*
2002 Evertrans Semi Trailer (end tipper)	*PL5685*	*LL3*	*10318*	*8,887*	*50,000*	*41,113*	*0*
2005 CAT 287B Skid Steer	*PL006*	*L15*	*10314*	*6,000*	*30,000*	*24,000*	*0*
2008 Isuzu CXZ GIGA 455 Water Truck	*PL06*	*T13*	*10745*	*32,057*	*65,000*	*32,943*	*0*
1997 Evertrans Plant Trailer (Small Float)	*PL6286*	*LL4*	*10849*	*2,385*	*10,000*	*7,615*	*0*
				208,960	*280,000*	*105,671*	*(34,631)*
Economic Services							
2007 Isuzu NPR 300 Tipper (Small)- SALEYARDS	*PL013*	*T29*	*10713*	*5,910*	*10,000*	*4,090*	*0*
				5,910	*10,000*	*4,090*	*0*
Other Property & Services							
Kia Sorrento Sport (EMWS)	*PL12783*	*PLV46A*	*12299*	*26,625*	*28,000*	*1,375*	*0*
2023 Isuzu Dual Cab Ute	*PL12801*	*LV27A*	*12301*	*27,734*	*22,500*	*0*	*(5,234)*
2022 Isuzu Dmax Dual Cab (Works Sign Ute)	*PL12645*	*LV28A*	*12167*	*19,515*	*22,500*	*2,985*	*0*
2021 Holden Colorado 4x4 Single Dual Cab (Works)	*PL12644*	*LV37*	*11198*	*4,728*	*22,500*	*17,772*	*0*
				78,602	*95,500*	*22,132*	*(5,234)*
TOTAL ASSET DISPOSALS				*327,143*	*408,000*	*131,893*	*(51,036)*

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

Attachment E - MOUNT BARKER REGIONAL SALEYARDS

The Mount Barker Regional Saleyards is owned and operated by the Shire of Plantagenet. The following budget is based on an estimated throughput of 60,000 cattle. The Saleyards is being undertaken on a self sustaining basis, with no impact on rates. It is the Council's practice to transfer any surplus funds from this business unit into reserve accounts to fund capital projects and any unexpected deficits.

			2025/26 Budget	2025/26 Actual	%	2026/27 Budget
OPERATING EXPENDITURE						
2130400		SALEYARDS - Employee Costs Salaries & Wages	406,195	376,466	93%	400,000
		SALEYARDS - Employee Costs Superannuation	-	-	0%	70,147
2130403		SALEYARDS - Uniforms	3,300	3,112	94%	2,500
2130404		SALEYARDS - Training & Development	5,000	820	16%	5,000
2130407		SALEYARDS - Protective Clothing	3,500	2,209	63%	3,500
2130408		SALEYARDS - Other Employee Expenses	21,900	21,824	100%	24,090
2130409		SALEYARDS - Travel & Accommodation	3,000	5,874	196%	3,000
2130410		SALEYARDS - Motor Vehicle Expenses	8,500	4,473	53%	8,500
2130415		SALEYARDS - Printing and Stationery	3,000	1,089	36%	3,000
2130420		SALEYARDS - Communication Expenses	9,000	4,575	51%	9,000
2130421		SALEYARDS - Information Technology	-	-	0%	-
	ICT802	Saleyards Ict Hardware	2,000	100	5%	15,000
	ICT802A	Saleyards Ict Annual Software Licensing	3,000	12,419	414%	3,000
	ICT802B	Saleyards Ict Support	3,000	-	0%	3,000
	ICT802C	Saleyards Ict Other Expenditure	1,000	5,772	577%	1,000
2130430		SALEYARDS - Insurance Expenses (Other than Buildings)	36,650	36,642	100%	40,315
2130440		SALEYARDS - Advertising & Promotion	14,000	13,409	96%	14,000
2130441		SALEYARDS - Subscriptions & Memberships	3,500	3,084	88%	3,500
2130452		SALEYARDS - Consultants	20,000	8,085	40%	25,000
2130465		SALEYARDS - Maintenance/Operations	-	-	0%	-
	W802	Mount Barker Regional Saleyards Facility Maintenance/Operations	111,000	127,892	115%	112,000
2130470		SALEYARDS - Loan 95 Interest Repayments	1,315	701	53%	-
2130486		SALEYARDS - Expensed Minor Asset Purchases	15,500	4,622	30%	15,500
2130487		SALEYARDS - Other Expenses	13,000	6,403	49%	13,000
2130489		SALEYARDS - Building Maintenance	-	-	0%	-
	BM802	Mount Barker Regional Saleyards Buildings - Building Maintenance	25,000	19,320	77%	13,000
2130491		SALEYARDS - Loss on Disposal of Assets	-	-	0%	-
2130492		SALEYARDS - Depreciation	630,000	599,713	95%	653,520
2130499		SALEYARDS - Administration Allocated	103,488	131,575	127%	111,441
			1,445,848	**1,390,184**		**1,552,013**
OPERATING REVENUE						
3130400		SALEYARDS - Contributions & Donations	20,000	-	0%	20,000
3130420		SALEYARDS - Fees & Charges	850,000	899,019	106%	920,000
3130435		SALEYARDS - Other Income	12,000	9,500	79%	12,000
3130490		SALEYARDS - Profit on Disposal of Assets	-	-	0%	4,090
			882,000	**908,519**		**956,090**
Net Operating Profit / (loss)			**(563,848)**	**(481,665)**		**(595,923)**
Net Operating Profit / (loss) excluding Depreciation			**66,152**	**118,048**		**57,597**
CAPITAL EXPENDITURE						
4130490	OC802B	SALEYARDS - Bitumen Repairs	50,000	20,451	41%	-
4130414	BC802	SALEYARDS - Roof Extension (Between Buildings)	21,395	11,711	55%	-
4130490	BC802B	SALEYARDS - New Storage Hay Shed	15,105	-	0%	-
4130490	BC802C	SALEYARDS - Purpose Built Pump Shed	-	-	0%	12,500
4130490	OC802	SALEYARDS - Lighting Upgrade	-	-	0%	20,236
4130490	OC802J	SALEYARDS - Surefoot Matting	-	-	0%	134,056
4130482		SALEYARDS - Loan 95 Principal Repayments	28,123	28,123	100%	-
			114,623	**60,285**		**166,792**
CAPITAL REVENUE						
5130481		SALEYARDS - Transfers from Reserve	114,623	60,285	53%	166,792
			114,623	**60,285**		**166,792**

SALEYARDS RESERVE ACCOUNTS

	2025/26 Budget	2025/26 Actual	2026/27 Budget
Mount Barker Regional Saleyards Capital Improvement			
Opening Balance	195,273	195,273	263,602
Interest Earned	7,158	7,852	10,544
Transfer TO reserve account	65,949	120,762	101,760
Transfer FROM reserve account	(114,623)	(60,285)	(166,792)
Closing Balalnce	**153,757**	**263,602**	**209,114**
Mount Barker Regional Saleyards Operating Loss			
Opening Balance	322,348	322,348	335,309
Interest Earned	11,816	12,961	13,412
Transfer TO reserve account	-	-	-
Transfer FROM reserve account	-	-	(44,163)
Closing Balalnce	**334,164**	**335,309**	**304,558**

Attachment F - ROAD MAINTENANCE & CONSTRUCTION OWN SOURCE FUNDING

			2025/26 Budget	2025/26 Actual	%	2026/27 Budget
OPERATING EXPENDITURE						
2120209		ROADM - Bridge Maintenance - Built Up Areas	-	-	0%	-
	MB000	Bridge Maintenance General (Budgeting Only)	8,000	-	0%	-
2120210		ROADM - Bridge Maintenance - Outside BUA	-	1,651	0%	-
	MB061	Bridge Maintenance - Eulup-Manurup Road	2,000	8,877	444%	2,000
2120211		ROADM - Road Maintenance Built Up Area - Sealed - Council Funded	320,000	436,273	136%	250,000
2120212		ROADM - Road Maintenance Built Up Area - Gravel - Council Funded	25,000	37,002	148%	25,000
2120214		ROADM - Road Maintenance Outside BUA - Sealed - Council Funded	510,000	655,066	128%	512,500
2120215		ROADM - Road Maintenance Outside BUA - Gravel - Council Funded	1,000,000	1,743,565	174%	1,400,000
2120216		ROADM - Road Maintenance Outside BUA - Formed - Council Funded	150,000	229,488	153%	150,000
2120217		ROADM - Ancillary Maintenance - Built Up Areas	-	-	0%	-
2120218		ROADM - Ancillary Maintenance - Outside BUA	-	-	0%	-
2120219		ROADM - Road Maintenance Built Up Area - Sealed - Flood Damage	-	466	0%	-
2120222		ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage	700,000	354	0%	700,000
2120223		ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage	1,000,000	58,033	6%	1,000,000
2120224		ROADM - Road Maintenance Outside BUA - Formed - Flood Damage	-	-	0%	-
2120220		ROADM - Road Maintenance Built Up Area - Gravel - Flood Damage	-	-	0%	-
			3,715,000	3,170,774		4,039,500
CAPITAL EXPENDITURE						
Infrastructure - Roads						
4120138		ROADC - Roads Built Up Area - Sealed - Council Funded	57,423	52,566	92%	376,657
4120139		ROADC - Roads Built Up Area - Gravel - Council Funded	133,484	143,616	108%	-
4120140		ROADC - Roads Built Up Area - Formed - Council Funded	-	-	0%	-
4120141		ROADC - Roads Outside BUA - Sealed - Council Funded	170,661	140,180	82%	-
4120142		ROADC - Roads Outside BUA - Gravel - Council Funded	33,108	33,124	100%	125,304
4120143		ROADC - Roads Outside BUA - Formed - Council Funded	110,226	109,661	99%	246,254
4120144		ROADC - Roads Built Up Area - Roads to Recovery	188,982	82,018	43%	112,660
4120145		ROADC - Roads Outside BUA - Sealed - Roads to Recovery	421,415	383,524	91%	-
4120146		ROADC - Roads Outside BUA - Gravel - Roads to Recovery	347,792	251,664	72%	-
4120147		ROADC - Roads Outside BUA - Formed - Roads to Recovery	-	-	0%	-
4120148		ROADC - Roads Built Up Area - Regional Road Group	-	-	0%	-
4120149		ROADC - Roads Outside BUA - Sealed - Regional Road Group	1,084,536	992,929	92%	819,813
4120150		ROADC - Roads Outside BUA - Gravel - Regional Road Group	-	-	0%	-
4120151		ROADC - Roads Outside BUA - Formed - Regional Road Group	-	-	0%	-
4120152		ROADC - Roads Built Up Area - Black Spot	199,861	139,238	70%	60,623
4120153		ROADC - Roads Outside BUA - Sealed - Black Spot	206,957	-	0%	-
4120154		ROADC - Roads Outside BUA - Gravel - Black Spot	-	-	0%	-
4120155		ROADC - Roads Outside BUA - Formed - Black Spot	-	-	0%	-
4120156		ROADC - Roads Built Up Area - Sealed - Flood Damage	-	-	0%	-
4120157		ROADC - Roads Outside BUA - Sealed - Flood Damage	-	-	0%	-
4120158		ROADC - Roads Outside BUA - Gravel - Flood Damage	-	-	0%	-
4120159		ROADC - Roads Outside BUA - Formed - Flood Damage	-	-	0%	-
4120160		ROADC - Roads - Royalties for Regions	-	-	0%	-
4120161		ROADC - Roads Built Up Area - Other Funding	182,000	7,888	4%	174,113
4120162		ROADC - Roads Outside BUA - Sealed - Other Funding	683,500	662,339	97%	1,178,002
4120163		ROADC - Roads Outside BUA - Gravel - Other Funding	-	-	0%	719,966
4120164		ROADC - Roads Outside BUA - Formed - Other Funding	-	-	0%	-
			3,819,945	2,998,747		3,813,392
Infrastructure - Drainage						
4120165		ROADC - Drainage Built Up Area (Capital)	60,000	16,338	27%	43,662
4120166		ROADC - Drainage Outside BUA (Capital)	1,478,088	1,256,050	85%	187,618
			1,538,088	1,272,388		231,280
Infrastructure - Footpaths						
4120170		ROADC - Footpaths & Cycleways (Capital)	23,290	13,439	58%	141,126
			23,290	13,439		141,126
			9,096,323	**4,284,574**		**8,225,297**
OPERATING REVENUE						
3120201		ROADM - Road Contribution Income	2,000,000	550,118	28%	1,700,000
3120210		ROADM - Direct Road Grant (MRWA)	324,425	324,425	100%	349,042
			2,324,425	874,543		2,049,042
CAPITAL REVENUE						
3120110		ROADC - Regional Road Group Grants (MRWA)	648,815	634,699	98%	546,542
3120111		ROADC - Roads to Recovery Grant	1,763,961	1,764,802	100%	1,075,754
3120112		ROADC - Black Spot Grant	337,832	135,132	40%	122,756
3120113		ROADC - Other Grants - Roads/Streets	1,579,643	1,518,009	96%	1,129,513
3120114		ROADC - Other Grants - Footpaths	94,985	89,386	94%	-
3120115		ROADC - Other Grants - Depots	-	-	0%	-
3120116		ROADC - Other Grants - Bridges	-	-	0%	-
3120117		ROADC - Other Grants - Aboriginal Roads	-	-	0%	-
3120130		ROADC - Other Grants - Flood Damage	-	-	0%	-
3120131		ROADC - Other Contributions & Donations - Roads/Streets	45,000	-	0%	70,955
3120132		ROADC - Other Contributions & Donations - Footpaths	-	-	0%	-
3120133		ROADC - Other Contributions & Donations - Depots	-	-	0%	-
3120136		ROADC - Other Reimbursements - Roads/Streets	-	-	0%	-
3120137		ROADC - Other Reimbursements - Footpaths	-	-	0%	-
3120138		ROADC - Other Reimbursements - Depots	-	-	0%	-
			4,470,236	4,142,028		2,945,520
OTHER OPERATING REVENUE						
3030210		Financial Assistance Grant - Roads	580,184	1,695,364	292%	114,505
		Add Advanced Funding Received 30 June 2025	$ -	$ 648,870	0%	1,115,180
		Less Advanced Funding Received 30 June 2026	-	(1,115,180)	0%	-
			580,184	**1,229,054**		**1,229,685**
			7,374,845	**6,245,625**		**6,224,247**
Net Expenditure			**(1,721,478)**	**1,961,051**		**(2,001,050)**
National Land Transport (R2R Conditions) Own Source Funding Reference Amount			**1,524,548**	**1,524,548**		**1,524,548**
Expenditure Over/(Under) Reference Amount			**196,930**	**(436,503)**		**476,502**

Attachment G - NON RATEABLE AND EXEMPT PROPERTIES

In accordance with Section 6.26 of the Local Government Act 1995 , the following properties listed on the Landgate valuat non-rateable for 2025/2026.

Valuation No.	Reason	Owner	2026/2027 Valuation
GRV			
1253930	Exempt	Southern Aboriginal Corporation	16,120
783369	Exempt	Southern Aboriginal Corporation	17,160
783862	Exempt	Country Womens Association	11,000
783764	Exempt	Australian Red Cross Society	7,800
783627	Exempt	Southern Aboriginal Corporation	13,000
1833948	Non-Rateable	Shire of Plantagenet	19,250
783871	Non-Rateable	Shire of Plantagenet	4,500
784011	Exempt	Southern Aboriginal Corporation	16,120
783278	Exempt	Aboriginal Lands Trust	13,780
783208	Exempt	Sacred Heart Parish	14,300
783859	Exempt	Uniting Church	8,060
783162	Exempt	Plantagenet Village Homes	128,544
784785	Exempt	Noongar Boodja Land Sub Pty Ltd	1,050
783317	Exempt	Plantagenet Village Homes	89,752
1403067	Exempt	All Saints Anglican Church	16,972
783863	Exempt	Seventh - Day Adventist Church	7,900
783765	Exempt	St John's Ambulance Mt Barker	12,480
783889	Non-Rateable	Shire of Plantagenet	4,650
783407	Exempt	Returned & Services League of Australia (WA Branch)	5,720
783301	Non-Rateable	Shire of Plantagenet	17,500
783975	Non-Rateable	Shire of Plantagenet	1,230
783192	Non-Rateable	Shire of Plantagenet	1,470
7055	Exempt	State Land Services	1,800
783457	Non-Rateable	Shire of Plantagenet	6,240
783207	Exempt	Sacred Heart Parish	30,492
1403062	Exempt	Sacred Heart Parish	16,900
1638125	Exempt	The Gowrie (WA) Inc	24,500
1663788	Non-Rateable	Mount Barker Hospital	10,350
			518,640
UV			
1096457	Non-Rateable	Shire of Plantagenet	71,000
16277	Exempt	Friends Of Porongurup Range	730,000
			801,000

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

Attachment H - ACTIVITY BASED COSTING CALCULATIONS - ADMINISTRATION OVERHEADS

			2025/26 Budget $	2025/26 Actual $	2026/27 Budget
Administration Overheads to be allocated			**3,699,627**	**3,548,319**	**3,983,947**
Allocations					
2030199	RATES - Administration Allocated	4.8%	176,255	169,047	189,800
2030299	GEN PUR - Administration Allocated	0.2%	6,060	5,812	6,526
2040299	OTH GOV - Administration Allocated	18.4%	679,969	652,160	732,226
2040199	MEMBERS - Administration Allocated	6.3%	232,126	222,633	249,966
2050199	FIRE - Administration Allocated	2.1%	76,439	73,313	82,313
2050299	ANIMAL - Administration Allocated	1.0%	37,285	35,760	40,151
2050399	OLOPS - Administration Allocated	0.3%	11,779	11,298	12,685
2050599	ESL BFB - Administration Allocated	0.0%	0	0	0
2070499	HEALTH - Administration Allocated	1.4%	51,217	49,122	55,153
2070699	PREV OTH - Administration Allocated	0.4%	14,930	14,319	16,077
2080299	OTHER ED - Administration Allocated	0.1%	2,103	2,017	2,265
2080399	FAMILIES - Administration Allocated	0.3%	10,724	10,286	11,548
2080699	AGED OTHER - Administration Allocated	1.2%	45,346	43,492	48,831
2080799	WELFARE - Administration Allocated	1.3%	47,755	45,802	51,425
2090199	STF HOUSE - Administration Allocated	0.3%	12,035	11,543	12,960
2100199	SAN - Administration Allocated	3.5%	129,799	124,491	139,774
2100299	SAN OTH - Administration Allocated	0.3%	12,856	12,330	13,844
2100699	PLAN - Administration Allocated	4.1%	152,725	146,479	164,462
2100799	COM AMEN - Administration Allocated	1.9%	69,814	66,959	75,180
2110199	HALLS - Administration Allocated	2.0%	72,350	69,391	77,910
2110299	SWIM AREAS - Administration Allocated	3.3%	122,256	117,256	131,651
2110399	REC - Administration Allocated	5.9%	216,898	208,027	233,567
2110599	LIBRARY - Administration Allocated	2.3%	86,740	83,193	93,407
2110699	HERITAGE - Administration Allocated	0.7%	24,509	23,507	26,393
2110799	OTH CUL - Administration Allocated	3.6%	133,073	127,630	143,299
2110899	REC CENTRE - Administration Allocated	3.5%	129,990	124,674	139,980
2120299	ROADM - Administration Allocated	8.2%	304,210	291,768	327,588
2120399	PLANT - Administration Allocated	0.1%	2,913	2,794	3,137
2120599	LICENSING - Administration Allocated	5.0%	185,510	177,923	199,767
2130199	RURAL - Administration Allocated	0.3%	12,675	12,156	13,649
2130299	TOUR - Administration Allocated	0.8%	28,061	26,913	30,217
2130399	BUILD - Administration Allocated	3.0%	109,840	105,348	118,282
2130499	SALEYARDS - Administration Allocated	2.8%	103,488	99,256	111,441
2130699	ECON DEV - Administration Allocated	1.3%	49,386	47,366	53,181
2130899	OTH ECON - Administration Allocated	0.4%	15,975	15,322	17,203
2140199	PRIVATE - Administration Allocated	0.0%	1,032	989	1,111
2140399	PWO - Administration Allocated	6.1%	226,436	217,175	243,837
2140499	POC - Administration Allocated	2.8%	105,067	100,770	113,141
		100.0%	**3,699,627**	**3,548,319**	**3,983,947**
Amount Unallocated			**0**	**0**	**0**