

Council

**BUDGET ADOPTION – 2025/2026 ANNUAL
BUDGET**

Annual Budget 2025/2026

Meeting Date: 5 August 2025

Number of Pages: 92



SHIRE OF PLANTAGENET
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	8,633,115	8,188,800	8,187,157
Grants, subsidies and contributions		4,660,110	3,123,366	1,500,399
Fees and charges	15	2,770,652	2,780,818	2,511,488
Interest revenue	10(a)	360,200	332,953	352,178
Other revenue		770,991	717,412	711,365
		17,195,068	15,143,349	13,262,587
Expenses				
Employee costs		(8,242,185)	(7,327,048)	(5,871,742)
Materials and contracts		(6,162,296)	(4,185,582)	(5,569,396)
Utility charges		(439,124)	(536,995)	(359,000)
Depreciation	6	(16,414,342)	(15,107,986)	(16,199,647)
Finance costs	10(c)	(56,551)	(35,516)	(35,694)
Insurance		(621,849)	(379,219)	(350,799)
Other expenditure		553,913	(521,678)	(1,300,538)
		(31,382,434)	(28,094,024)	(29,686,816)
		(14,187,366)	(12,950,675)	(16,424,229)
Capital grants, subsidies and contributions		9,428,424	2,451,401	4,871,014
Profit on asset disposals	5	107,986	61,020	104,000
Loss on asset disposals	5	(42,225)	(99,387)	(28,500)
		9,494,185	2,413,034	4,946,514
Net result for the period		(4,693,181)	(10,537,641)	(11,477,715)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	(25,000)	0
Total other comprehensive income for the period		0	(25,000)	0
Total comprehensive income for the period		(4,693,181)	(10,562,641)	(11,477,715)

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 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		8,633,115	8,181,407	8,250,472
Grants, subsidies and contributions		4,660,110	3,436,893	1,896,752
Fees and charges		2,770,652	2,780,818	2,512,338
Interest revenue		360,200	332,953	352,178
Goods and services tax received		0	16	0
Other revenue		770,991	717,412	661,553
		17,195,068	15,449,499	13,673,293
Payments				
Employee costs		(8,242,185)	(7,329,719)	(6,714,754)
Materials and contracts		(6,162,296)	(2,992,850)	(5,662,406)
Utility charges		(439,124)	(536,995)	(359,000)
Finance costs		(56,551)	(36,353)	(35,694)
Insurance paid		(621,849)	(379,219)	(350,799)
Other expenditure		553,913	(521,678)	(388,314)
		(14,968,092)	(11,796,814)	(13,510,967)
Net cash provided by operating activities	4	2,226,976	3,652,685	162,326
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,782,427)	(2,595,196)	(5,179,187)
Payments for construction of infrastructure	5(b)	(16,118,839)	(3,548,554)	(8,358,163)
Capital grants, subsidies and contributions		9,428,424	2,434,448	4,871,014
Proceeds from sale of property, plant and equipment	5(a)	327,500	192,278	350,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	53,062	51,932	51,931
Net cash (used in) investing activities		(11,092,280)	(3,462,754)	(8,264,405)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(170,493)	(386,977)	(386,977)
Payments for principal portion of lease liabilities	8	(13,066)	(13,224)	(14,230)
Payments for financial assets at amortised cost - term deposits		97,951	(215,564)	0
Proceeds from new borrowings	7(a)	5,100,000	0	3,200,000
Net cash provided by (used in) financing activities		5,014,392	(615,765)	2,798,793
Net (decrease) in cash held		(3,850,912)	(425,834)	(5,303,286)
Cash at beginning of year		9,245,959	9,671,793	10,139,008
Cash and cash equivalents at the end of the year	4	5,395,047	9,245,959	4,835,722

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 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment
Proceeds from financial assets at amortised cost - self supporting loans
Proceeds on disposal of financial assets at fair value through profit and loss

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Proceeds from new leases - non cash
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

Non-cash amounts excluded from financing activities

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)(i)	6,835,920	6,491,459	6,489,816
2(a)	1,797,195	1,697,341	1,697,341
	4,660,110	3,123,366	1,500,399
15	2,770,652	2,780,818	2,511,488
10(a)	360,200	332,953	352,178
	770,991	717,412	711,365
5	107,986	61,020	104,000
	17,303,054	15,204,369	13,366,587
	(8,242,185)	(7,327,048)	(5,871,742)
	(6,162,296)	(4,185,582)	(5,569,396)
	(439,124)	(536,995)	(359,000)
6	(16,414,342)	(15,107,986)	(16,199,647)
10(c)	(56,551)	(35,516)	(35,694)
	(621,849)	(379,219)	(350,799)
	553,913	(521,678)	(1,300,538)
5	(42,225)	(99,387)	(28,500)
	(31,424,659)	(28,193,411)	(29,715,316)
3(c)	16,269,064	15,146,353	16,124,147
	2,147,459	2,157,311	(224,582)
	9,428,424	2,451,401	4,871,014
5(a)	327,500	192,278	350,000
7(a)	53,062	51,932	51,931
	0	2,338	0
	9,808,986	2,697,949	5,272,945
5(a)	(4,782,427)	(2,595,196)	(5,179,187)
5(b)	(16,118,839)	(3,548,554)	(8,358,163)
	(20,901,266)	(6,143,750)	(13,537,350)
	(11,092,280)	(3,445,801)	(8,264,405)
7(a)	5,100,000	0	3,200,000
8	286,105	0	0
9(a)	2,865,623	2,266,575	3,884,993
	8,251,728	2,266,575	7,084,993
7(a)	(170,493)	(386,977)	(386,977)
8	(13,066)	(13,224)	(14,230)
9(a)	(1,162,945)	(2,712,313)	(2,654,930)
	(1,346,504)	(3,112,514)	(3,056,137)
3(e)	(286,105)	0	0
	6,619,119	(845,939)	4,028,857
3	2,325,702	4,460,130	4,460,130
	2,147,459	2,157,311	(224,582)
	(11,092,280)	(3,445,801)	(8,264,405)
	6,619,119	(845,939)	4,028,857
3	0	2,325,701	0

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

SHIRE OF PLANTAGENET
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 12 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 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 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

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]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *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*

It is not expected these standards will have an impact on the 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.

As with all estimates, the use of different assumptions could lead to material 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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Rural Townsite	Gross rental valuation	0.083731	215	3,406,326	285,215	0	285,215	233,831	233,831
Mount Barker Townsite	Gross rental valuation	0.083731	832	16,368,891	1,370,584	0	1,370,584	1,194,039	1,192,396
Strata Title	Gross rental valuation	0.083731	15	278,980	23,359	0	23,359	5,430	5,430
Rural GRV	Gross rental valuation	0.083731	47	1,593,444	133,421	0	133,421	148,193	148,193
Rural	Unimproved valuation	0.004439	896	1,131,638,000	5,023,341	0	5,023,341	4,909,966	4,909,966
Mining	Unimproved valuation	0.004439	0	0	0	0	0	0	0
Total general rates			2,005	1,153,285,641	6,835,920	0	6,835,920	6,491,459	6,489,816
(ii) Minimum payment									
		Minimum \$							
Rural Townsite	Gross rental valuation	1,117.00	324	1,350,604	361,908	0	361,908	379,496	379,496
Mount Barker Townsite	Gross rental valuation	1,117.00	213	1,682,863	237,921	0	237,921	319,800	319,800
Strata Title	Gross rental valuation	1,117.00	76	219,440	84,892	0	84,892	92,742	92,742
Rural GRV	Gross rental valuation	1,117.00	27	250,649	30,159	0	30,159	31,980	31,980
Rural	Unimproved valuation	1,200.00	882	143,482,900	1,058,400	0	1,058,400	843,593	843,593
Mining	Unimproved valuation	1,200.00	16	129,507	19,200	0	19,200	25,231	25,231
Total minimum payments			1,538	147,115,963	1,792,480	0	1,792,480	1,692,842	1,692,842
Total general rates and minimum payments			3,543	1,300,401,604	8,628,400	0	8,628,400	8,184,301	8,182,658
(iii) Ex-gratia rates									
Co-Operative Bulk Handling					4,715	0	4,715	4,499	4,499
Total ex-gratia rates			0	0	4,715	0	4,715	4,499	4,499
Total rates					8,633,115	0	8,633,115	8,188,800	8,187,157
Instalment plan charges							13,000	12,743	13,500
Instalment plan interest							24,000	24,376	23,000
Late payment of rate or service charge interest							35,000	38,030	35,000
							72,000	75,148	71,500

The Shire did not raise specified area rates for the year ended 30th June 2026.

*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 2025/26 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.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 22 September 2025 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 22 September 2025 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 27 January 2026 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 22 September 2025 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 24 November 2025 or 2 months after the date of issue appearing on the rates notice whichever is later. Third instalment to be made on or before 27 January 2026 or 2 months after the date of the second instalment whichever is later. Fourth instalment to be made on or before 30 March 2026 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	22/09/2025	0	0.0%	7.0%
Option two				
First instalment	22/09/2025	7.50	0.0%	7.0%
Second instalment	27/01/2026	7.50	5.5%	7.0%
Option three				
First instalment	22/09/2025	7.50	0.0%	7.0%
Second instalment	24/11/2025	7.50	5.5%	7.0%
Third instalment	27/01/2026	7.50	5.5%	7.0%
Fourth instalment	30/03/2026	7.50	5.5%	7.0%

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
Property Rates	Rate	Waiver	100%	1,117			0 Rates Donation - Arts Centre (Mitchell House)	
Property Rates	Rate	Waiver	100%	1,225	1,238	1,238	Rates Donation - Mount Barker Historic Museum	
Property Rates	Rate	Waiver	100%	1,225	1,238	1,238	Rates Donation - Narpanup Golf Course	
Property Rates	Rate	Waiver	100%	1,130	1,483	1,483	Rates Donation - Kendenup Golf Course and Country Club	
Property Rates	Rate	Waiver	50%	1,298	742	742	50% Rates Donation - Lot 81 McDonald Avenue	
Property Rates	Rate	Waiver	100%	1,150	1,097	1,097	Rates Donation - West Plantagenet Pony Club Grounds	
Property Rates	Rate	Waiver	100%	1,150	1,097	1,097	Rates Donation - Mount Barker Communications Tower	
Property Rates	Rate	Waiver	100%	1,150	1,097	1,097	Rates Donation - Cattle Saleyards - Cattle Yards	
Property Rates	Rate	Waiver	100%	1,150	1,097	1,097	Rates Donation - Cattle Saleyards - Shed	
Property Rates	Rate	Waiver	100%	1,150	1,097	1,097	Rates Donation - Mount Barker Speedway	
Property Rates	Rate	Waiver	100%	1967.68	2,221	2,221	Rates Donation - Mount Barker Tourist Bureau	Refer to Council Policy CCS
Property Rates	Rate	Waiver	100%	22188.72	33,967	33,967	Rates Donation - Mount Barker Community Centre	Sporting and Community
Property Rates	Rate	Waiver	100%	6112.36	2,900	2,900	Rates Donation - Sounness Park Clubrooms	Organisations Using Council and
Property Rates	Rate	Waiver	100%	1255.97	1,543	1,543	Rates Donation - Mount Barker Tennis Courts	Vested Land - Rateability Policy
Property Rates	Rate	Waiver	100%	1,150	1,097	1,097	Rates Donation - Kendenup Tennis Courts	
Property Rates	Rate	Waiver	100%	1,150	1,097	1,097	Rates Donation - Lot 150 Beverley Road Kendenup	
Property Rates	Rate	Waiver	100%	1,117	1,066	1,066	Rates Donation - Catchment Groups (Railway Station)	
Property Rates	Rate	Waiver	100%	1381.56	1,811	1,811	Rates Donation - District (Lesser) Hall Outbuilding	
Property Rates	Rate	Waiver	100%	1381.56	1,811	1,811	Rates Donation - Lesser Hall	
Property Rates	Rate	Waiver	200%	0	1,066	1,066	Rates Donation - Mount Barker Mens Shed	
Property Rates	Rate	Waiver	300%	0	1,733	1,733	Rates Donation - Lot 250 Memorial Road (District Hall)	
				50,567	60,498	60,498		

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Contract assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
- Excess Rates
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	5,395,047	9,245,959	5,007,719
	53,062	0	51,932
	1,010,976	1,010,976	809,659
	174,639	174,639	33,542
	100,753	100,753	94,305
	6,251	6,251	0
	6,740,728	10,538,578	5,997,157
	(1,606,320)	(1,606,320)	(726,084)
	(80,243)	(82,756)	(53,495)
	(92,317)	(92,317)	(50,847)
8	(286,107)	(13,068)	13,354
7	(5,100,000)	(170,493)	(2,944,201)
	(1,002,464)	(1,002,464)	(734,480)
	(49,444)	0	(126,102)
	(8,216,895)	(2,967,418)	(4,621,855)
	(1,476,167)	7,571,160	1,375,302
3(b)	1,476,168	(5,245,458)	(1,375,302)
	0	2,325,702	0

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.

(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*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Non-cash movements in non-current assets and liabilities:
- Contract liability

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(107,986)	(61,020)	(104,000)
5	42,225	99,387	28,500
6	16,414,342	15,107,986	16,199,647
	(79,517)	0	0
	16,269,064	15,146,353	16,124,147

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in non-current unspent capital grants liability

Non cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
	0	0	58,423
	0	0	58,423

(e) 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*.

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	(286,105)	0	0
	(286,105)	0	0

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

3. NET CURRENT ASSETS

(f) 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 unconditional 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.

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.

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.

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		535,706	2,683,938	74,275
Term deposits		4,859,341	6,562,021	4,933,444
Total cash and cash equivalents		5,395,047	9,245,959	5,007,719
Held as				
- Unrestricted cash and cash equivalents		443,389	2,591,620	70,527
- Restricted cash and cash equivalents		4,951,658	6,654,339	4,937,192
	3(a)	5,395,047	9,245,959	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		4,951,658	6,654,339	4,937,192
		4,951,658	6,654,339	4,937,192
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	4,859,341	6,562,022	4,886,345
Unspent capital grants, subsidies and contribution liabilities		92,317	92,317	50,847
		4,951,658	6,654,339	4,937,192
Reconciliation of net cash provided by operating activities to net result				
Net result		(4,693,181)	(10,537,641)	(11,477,715)
Depreciation	6	16,414,342	15,107,986	16,199,647
(Profit)/loss on sale of asset	5	(65,761)	38,367	(75,500)
(Increase)/decrease in receivables		0	305,424	510,000
(Increase)/decrease in inventories		0	(33,420)	0
(Increase)/decrease in other assets		0	27,211	0
Increase/(decrease) in payables		0	1,198,104	0
Increase/(decrease) in contract liabilities		0	726	0
Increase/(decrease) in unspent capital grants		0	(16,953)	(130,000)
Increase/(decrease) in employee provisions		0	(2,671)	0
Capital grants, subsidies and contributions		(9,428,424)	(2,434,448)	(4,281,197)
Net cash from operating activities		2,226,976	3,652,685	745,235

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.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget					2024/25 Actual					2024/25 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	80,000	0	0	0	0	34,978	0	0	0	0	50,000	0	0	0	0
Buildings - non-specialised	2,292,544	0	0	0	0	115,846	0	0	0	0	1,867,000	0	0	0	0
Buildings - specialised	1,058,883	0	0	0	0	194,219	0	0	0	0	661,989	0	0	0	0
Furniture and equipment	150,000	0	0	0	0	135,723	0	0	0	0	208,515	0	0	0	0
Plant and equipment	1,201,000	(261,739)	327,500	107,986	(42,225)	2,114,429	(230,644)	192,278	61,020	(99,386)	2,391,683	(274,500)	350,000	104,000	(28,500)
Total	4,782,427	(261,739)	327,500	107,986	(42,225)	2,595,196	(230,644)	192,278	61,020	(99,386)	5,179,187	(274,500)	350,000	104,000	(28,500)
(b) Infrastructure															
Infrastructure - roads	3,925,059	0	0	0	0	2,379,980	0	0	0	0	3,268,626	0	0	0	0
Infrastructure - footpaths	23,290	0	0	0	0	69,103	0	0	0	0	93,565	0	0	0	0
Infrastructure - drainage	1,538,088	0	0	0	0	7,642	0	0	0	0	0	0	0	0	0
Infrastructure - other	8,831,268	0	0	0	0	627,563	0	0	0	0	4,472,208	0	0	0	0
Infrastructure - parks and ovals	1,801,134	0	0	0	0	464,267	0	0	0	0	523,764	0	0	0	0
Total	16,118,839	0	0	0	0	3,548,554	0	0	0	0	8,358,163	0	0	0	0
Total	20,901,266	(261,739)	327,500	107,986	(42,225)	6,143,750	(230,644)	192,278	61,020	(99,386)	13,537,350	(274,500)	350,000	104,000	(28,500)

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.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised	
Buildings - specialised	
Furniture and equipment	
Plant and equipment	
Infrastructure - roads	
Infrastructure - footpaths	
Infrastructure - drainage	
Infrastructure - other	
Infrastructure - parks and ovals	
Right of use - plant and equipment	
Intangible assets - intangible assets [describe]	

By Program

Governance	
Law, order, public safety	
Health	
Education and welfare	
Housing	
Community amenities	
Recreation and culture	
Transport	
Economic services	
Other property and services	

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
120,000	115,540	120,000
800,000	773,520	810,000
60,000	57,157	65,000
545,000	543,368	530,000
13,315,890	12,063,535	13,040,000
146,000	134,148	142,000
247,000	246,254	247,000
720,000	718,864	441,147
435,000	432,241	780,000
9,174	8,420	9,000
16,278	14,940	15,500
16,414,342	15,107,986	16,199,647
1,500	1,301	0
259,797	236,947	216,964
40,787	38,726	40,787
34,183	32,125	34,183
37,103	34,053	37,103
87,000	79,391	71,040
1,153,545	1,075,199	1,109,144
13,580,000	12,446,509	13,470,000
679,500	644,055	679,500
540,927	519,680	540,927
16,414,342	15,107,986	16,199,647

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.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
New Administration centre	90	WATC	5.82%	\$ 0	\$	\$ 0	\$ 0	\$ 0	\$ 220,557	(220,557)	\$ 0	\$ (9,673)	\$ 220,557	\$	\$ (220,557)	\$ 0	\$ (9,673)
DFES - Bush Fire Brigade Sheds		WATC		0	1,500,000		1,500,000		0	0	0	0	0	1,500,000	0	1,500,000	0
Plantagenet Medical Centre	97	WATC	1.22%	216,383		(42,230)	174,153	(2,511)	258,103	(41,720)	216,383	(3,021)	258,103		(41,720)	216,383	(3,021)
Swimming Pool Refurbishment	99	WATC	3.68%	368,651	2,900,000	(47,078)	3,221,573	(13,148)	414,041	(45,390)	368,651	(14,835)	414,041	1,700,000	(45,390)	2,068,651	(14,835)
Wilson Park (stage 1)		WATC	3.68%	0	700,000		700,000										
Saleyards Roof	95	WATC	2.70%	28,122		(28,123)	(1)	(1,315)	55,501	(27,379)	28,122	(1,315)	55,501		(27,379)	28,122	(1,315)
				613,156	5,100,000	(117,431)	5,595,725	(16,974)	948,202	(335,046)	613,156	(28,844)	948,202	3,200,000	(335,046)	3,813,156	(28,844)
Self Supporting Loans																	
Plantagent Village Homes	96	WATC	1.7%	222,807	0	(43,100)	179,707	(3,520)	265,200	(42,393)	222,807	(4,227)	265,200	0	(42,393)	222,807	(4,227)
Mount Barker Golf Club - Green A	100	WATC	4.4%	42,586	0	(9,962)	32,624	(964)	52,124	(9,538)	42,586	(2,188)	52,125	0	(9,538)	42,587	(2,188)
				265,393	0	(53,062)	212,331	(4,484)	317,324	(51,931)	265,393	(6,415)	317,325	0	(51,931)	265,394	(6,415)
				878,549	5,100,000	(170,493)	5,808,056	(21,458)	1,265,526	(386,977)	878,549	(35,259)	1,265,527	3,200,000	(386,977)	4,078,550	(35,259)

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.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Bushfire Brigade Sheds	WATC	Debenture	10	4.5%	1,500,000	379,262	1,500,000	0
Mount Barker Swimming Pool Refurbishment	WATC	Debenture	20	4.5%	2,900,000	0	2,900,000	0
Wilson Park Redevelopment - Stage 1	WATC	Debenture	10	4.5%	700,000	0	700,000	0
					5,100,000	379,262	5,100,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 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	18,513	0
Total amount of credit unused	540,000	558,513	540,000
Loan facilities			
Loan facilities in use at balance date	5,808,056	878,549	4,078,550

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Vehicle	3	SG Fleet	1.0%	60	15,258	0	(13,066)	2,192	(93)	28,193	(13,224)	14,969	(257)	35,364	(14,230)	21,134	(244)
Gym Equipment				60	0	286,105	0	286,105	0	0	0	0	0	0	0	0	0
					15,258	286,105	(13,066)	288,297	(93)	28,193	(13,224)	15,258	(257)	35,364	(14,230)	21,134	(244)

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.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26					Actual				Budget			
	Interest												
	Opening	Transfer	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation													
(a) Public Open Space - WAPC 99183	14,508	532	0	0	15,040	14,132	376	0	14,508	14,132	561	0	14,693
	14,508	532	0	0	15,040	14,132	376	0	14,508	14,132	561	0	14,693
Restricted by council													
(b) Employee Entitlement Reserve	193,406	7,089	0	0	200,495	188,390	5,016	0	193,406	188,390	7,491	0	195,881
(c) Plant Replacement Reserve	875,497	32,091	588,390	(546,000)	949,978	633,627	663,752	(421,882)	875,497	633,752	610,258	(858,000)	386,010
(d) Drainage And Water Management Reserve	198,503	7,276	0	(100,000)	105,779	193,355	5,148	0	198,503	193,355	7,704	0	201,059
(e) Hockey Ground Carpet Replacement	183,418	6,723	20,000	0	210,141	158,742	24,676	0	183,418	158,742	26,299	0	185,041
(f) Mount Barker Swimming Pool Revitalisation Reserve	1,509,330	55,325		(1,550,000)	14,655	1,244,643	264,687	0	1,509,330	1,244,643	277,837	(1,200,000)	322,480
(g) Waste Management Reserve	1,456,025	53,371	192,019	(75,000)	1,626,415	1,216,315	270,670	(30,960)	1,456,025	1,216,315	281,110	(50,000)	1,447,425
(h) Computer Software/Hardware Upgrade Reserve	62,335	2,285	0	0	64,620	60,718	1,617	0	62,335	60,718	2,416	0	63,134
(i) Saleyards Capital Improvements Reserve	195,272	7,158	73,999	(114,623)	161,805	95,333	212,075	(112,136)	195,272	95,333	129,886	(199,379)	25,840
(j) Saleyards Operating Loss Reserve	322,347	11,816	0	0	334,163	313,987	8,360	0	322,347	313,987	12,459	0	326,446
(k) Natural Disaster Reserve	76,019	2,786	0	0	78,805	334,401	8,904	(267,286)	76,019	334,401	13,305	(129,723)	217,983
(l) Spring Road Roadworks Reserve	61,771	2,264	0	0	64,035	60,169	1,602	0	61,771	60,169	2,387	0	62,556
(m) Community Resource Centre Building Reserve	280,707	10,289	0	(100,000)	190,996	74,312	206,395	0	280,707	74,312	210,031	0	284,343
(n) Museum Complex Reserve	22,446	823	0	0	23,269	9,834	12,612	0	22,446	9,833	12,903	0	22,736
(o) Standpipe Reserve	51,224	1,878	0	0	53,102	49,896	1,328	0	51,224	49,895	1,983	0	51,878
(p) Paths And Trails Reserve	72,500	2,657	0	0	75,157	34,119	38,381	0	72,500	34,119	40,245	0	74,364
(q) Porongurup Hall Reserve	204,925	7,512	0	(200,000)	12,437	0	204,925	0	204,925	0	207,580	0	207,580
(r) Plantagenet District Hall Reserve	51,867	1,901	0	0	53,768	0	51,867	0	51,867	0	52,520	0	52,520
(s) Frost Park Reserve	51,867	1,901	0	0	53,768	0	51,867	0	51,867	0	52,520	0	52,520
(t) Sounness Park Reserve	51,867	1,901	0	0	53,768	0	51,867	0	51,867	0	52,520	0	52,520
(u) Dr Christopher Bourke Medical Centre Reserve	51,867	1,901	0	0	53,768	0	51,867	0	51,867	0	52,520	0	52,520
(v) Shire Depot Reserve	102,717	3,765	0	0	106,482	0	102,717	0	102,717	0	104,039	0	104,039
(w) Shire Administration Office Reserve	204,416	7,493	0	0	211,909	0	204,416	0	204,416	0	207,080	0	207,080
(x) Housing and Land Reserve	103,734	3,802	0	(80,000)	27,536	0	103,734	0	103,734	0	102,760	0	102,760
(y) Wilson Park Reserve	101,700	3,728	0	(100,000)	5,428	0	101,700	0	101,700	0	100,760	0	100,760
(z) Kendenup Hall Reserve	25,679	941	0	0	26,620	0	25,679	0	25,679	0	30,824	0	30,824
(f) Narrikup Hall Reserve	25,679	941	0	0	26,620	0	25,679	0	25,679	0	30,824	0	30,824
(l) Waste Management Post Closure Reserve	10,396	381	48,005	0	58,782	0	10,396	0	10,396	0	10,528	0	10,528
(j) Outstanding Land Resumption Reserve - Closed	0	0	0	0	0	10,126	0	(10,126)	0	10,126	96	(10,222)	0
(~) Building Renewals Reserve - Closed	0	0	0	0	0	875,390	0	(875,390)	0	875,390	8,288	(883,678)	0
(*) Major Projects Reserve - Closed	0	0	0	0	0	436,712	0	(436,712)	0	436,712	4,135	(440,847)	0
(€) Community Grants Reserve - Closed	0	0	0	0	0	112,083	0	(112,083)	0	112,083	1,061	(113,144)	0
	6,547,514	240,000	922,413	(2,865,623)	4,844,301	6,102,152	2,711,937	(2,266,575)	6,547,514	6,102,276	2,654,369	(3,884,993)	4,871,652
	6,562,022	240,532	922,413	(2,865,623)	4,859,341	6,116,284	2,712,313	(2,266,575)	6,562,022	6,116,408	2,654,930	(3,884,993)	4,886,345

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) 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
Restricted by council		
(b) Employee Entitlement Reserve	Ongoing	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and LSL
(c) Plant Replacement Reserve	Ongoing	To fund the purchase of vehicles, plant and machinery
(d) Drainage And Water Management Reserve	Ongoing	To fund the purchase of land for drainage purposes and carry out major drainage works and projects identified in the Shire of Plantagenet
(e) Hockey Ground Carpet Replacement	Ongoing	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
(f) Mount Barker Swimming Pool Revitalisation Reserve	Ongoing	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
(g) Waste Management Reserve	Ongoing	To fund waste management infrastructure and major items of associated plant and equipment
(h) Computer Software/Hardware Upgrade Reserve	Ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
(i) Saleyards Capital Improvements Reserve	Ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
(j) Saleyards Operating Loss Reserve	Ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
(k) Natural Disaster Reserve	Ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
(l) Spring Road Roadworks Reserve	Ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
(m) Community Resource Centre Building Reserve	Ongoing	For the renewal, refurbishment and improvements to the Mount Barker Community Centre
(n) Museum Complex Reserve	Ongoing	To fund the refurbishment of buildings at the Mount Barker Historical Museum complex
(o) Standpipe Reserve	Ongoing	To fund the repair, renewal and upgrade of water standpipes
(p) Paths And Trails Reserve	Ongoing	To fund the development of new pathways, cycleway infrastructure and trails
(q) Porongurup Hall Reserve	Ongoing	For the asset renewal and upgrade of the Porongurup Hall
(r) Plantagenet District Hall Reserve	Ongoing	For the asset renewal and upgrade of the Plantagenet District Hall
(s) Frost Park Reserve	Ongoing	For the asset renewal and upgrade of Frost Park buildings and infrastructure
(t) Sounness Park Reserve	Ongoing	For the asset renewal and upgrade of Souness Park buildings and infrastructure
(u) Dr Christopher Bourke Medical Centre Reserve	Ongoing	For the asset renewal and upgrade of the Dr Christopher Bourke Medical Centre
(v) Shire Depot Reserve	Ongoing	For the asset renewal and upgrade of the Shire Depot
(w) Shire Administration Office Reserve	Ongoing	For the asset renewal and upgrade of the Shire Administration Office
(x) Housing and Land Reserve	Ongoing	For the asset renewal and upgrade of the Shire Housing and Land
(y) Wilson Park Reserve	Ongoing	For the asset renewal and upgrade of Wilson Park
(z) Kendenup Hall Reserve	Ongoing	For the asset renewal and upgrade of the Kendenup Hall
(f) Narrikup Hall Reserve	Ongoing	For the asset renewal and upgrade of the Narrikup Hall
(l) 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
(j) Outstanding Land Resumption Reserve - Closed	Closed	CLOSED
(~) Building Renewals Reserve - Closed	Closed	CLOSED
(*) Major Projects Reserve - Closed	Closed	CLOSED

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	300,000	262,434	294,178
Other interest revenue	60,200	70,519	58,000
	360,200	332,953	352,178
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	50,173	47,000	45,320
Other services	5,827	3,360	4,680
	56,000	50,360	50,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	21,458	35,259	35,259
Interest on lease liabilities (refer Note 8)	93	257	244
Interest on Proposed Lease Liability	35,000	0	0
	56,551	35,516	35,503
(d) Write offs			
General rate	50	33	50
Fees and charges	200	0	200
	250	33	250

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	35,180	33,990	33,990
Meeting attendance fees	24,127	23,311	23,311
Annual allowance for ICT expenses	2,000	2,000	2,000
	61,307	59,301	59,301
Deputy President's			
Deputy President's allowance	8,795	8,497	8,497
Meeting attendance fees	15,585	15,054	15,054
Annual allowance for ICT expenses	2,000	2,000	2,000
	26,380	25,551	25,551
Council member 1			
Meeting attendance fees	15,585	15,054	15,054
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,585	17,054	17,054
Council member 2			
Meeting attendance fees	15,585	15,054	15,054
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,585	17,054	17,054
Council member 3			
Meeting attendance fees	15,585	15,054	15,054
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,585	17,054	17,054
Council member 4			
Meeting attendance fees	15,585	15,054	15,054
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,585	17,054	17,054
Council member 6			
Meeting attendance fees	15,585	15,054	15,054
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,585	17,054	17,054
Council member 7			
Meeting attendance fees	15,585	15,054	15,054
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,585	17,054	17,054
Council member 8			
Meeting attendance fees	15,585	15,054	15,054
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,585	17,054	17,054
Total Council Member Remuneration	210,782	204,230	204,233
President's allowance	35,180	33,990	33,990
Deputy President's allowance	8,795	8,497	8,497
Meeting attendance fees	148,807	143,743	143,746
Annual allowance for ICT expenses	18,000	18,000	18,000
	210,782	204,230	204,233

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Contribution - Public Open Space	63,354	0	0	63,354
Feral Pig Eradication Committee	69,283	70,000	70,000	209,283
	132,637	70,000	70,000	272,637

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. 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
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Pool & Rec Centre kiosk	Single point in time	In full in advance	Refund for faulty goods	Output method based on goods

SHIRE OF PLANTAGENET

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

14. 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 maintenance 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, 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.

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	100	112	200
General purpose funding	32,100	31,434	35,750
Law, order, public safety	27,100	23,532	28,400
Health	69,000	35,395	64,650
Education and welfare	15,000	28,927	29,526
Housing	0	0	0
Community amenities	1,273,642	1,210,518	1,204,862
Recreation and culture	328,910	281,302	220,100
Transport	1,800	1,714	1,000
Economic services	1,014,500	1,152,759	920,500
Other property and services	8,500	15,125	6,500
	2,770,652	2,780,818	2,511,488

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 2026
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City of Plantagenet										Attachment A - Detailed Capital Expenditure by Program													SOURCE OF FUNDS 2025/2026												
Account Number	Job Number	Description	Asset Invest. Type	Balance Sheet Category	Responsible Manager	2024/2025 Amended Budget \$	2024/2025 Actual \$	%	2025/2026 Budget \$	RRG \$	R2R \$	Commodity Route Funding	LRCIP	DFES \$	Other Grants \$	New Loans \$	Reserve Funds \$	Plant Reserve \$	Other Contrib's \$	Proceeds Disposal of Assets \$	Council \$	Total Funding \$													
4120170	OC623E	Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	Renewal	560	EMIA	-	1,598														0	0													
4120170	FC052A	Ingoldby Street - Reseal Footpath from Bunker St to End of Seal	Renewal	560	EMIA	0	543														0	0													
4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	Renewal	560	MW	13,450	-	0%	13,450												13,450	13,450													
4120170	FC044	Narpund Rd SLK 0.00 to 0.5 Cycle Lane Construction (C/O)	Renewal	560	MW	9,840	-	0%	9,840												9,840	9,840													
4120170	FC800	Pathway Renewal Visitor Centre (BUA)	Renewal	560	MW	70,275	66,854	95%													0	0													
4120330		Plant: PLANT - Plant & Equipment (Capital)	New	530	EMIA	1,070,000	860,520	80%	965,000									710,000		255,000	0	965,000													
						4,432,191	3,317,244		6,451,437																										
Economic Services																																			
4130490	OC802B	SALEYARDS - Bitumen Repairs	Upgrade	590	SM	50,000	-	0%	50,000								50,000				0	50,000													
4130414	BC802	SALEYARDS - Roof Extension (Between Buildings)	Upgrade	514	BMO	22,000	-	0%	21,395								21,395				0	21,395													
4130490	OC802J	SALEYARDS - Animal welfare Sure-Foot-Matting	Renewal	590	SM	60,000	59,863	100%									0				0	0													
4130414	BC802B	SALEYARDS - New Storage Hay Shed	New	514	SM	40,000	24,895	62%	15,105								15,105				0	15,105													
4130830		OTH ECON - Plant & Equipment (Capital)	New	530	EMDRS	30,500	0	0%													0	0													
4090109		STF HOUSE - Land (Subdivision - Martin Street)	New	508	EMDRS	50,000	34,978	70%	80,000								80,000				0	80,000													
4100790	OC509A	EV Charger Installation - Visitors Centre & Community Centre	New	590	CEO	62,148	62,153	100%													0	0													
4130290	OC640G	Albany Hwy Infrastructure - Train Mural Wall	Renewal	590	EMIA	18,174	18,174	100%													0	0													
						332,822	200,062		166,500																										
Other Property & Services																																			
4140220		ADMIN - Furniture & Equipment (Capital)	New	520	CEO	41,500	26,632	64%	150,000												150,000	150,000													
4140212	BC1C00	Admin Building Lighting Upgrade	Renewal	512	BMO	12,000	500	4%	11,500												11,500	11,500													
4140212	BC100D	Administration Building (Replace vinyl in Committee Room & Kitchen)	Renewal	512	BMO	18,000	-	0%	21,600												21,600	21,600													
4140230		Plant Replacement (Administration) - Light Vehicle Plant Replacement Program	New	530	EMIA	78,000	126,098	162%	40,000									25,000		15,000	0	40,000													
4140214	BC700A	Replacement Building Store (Shire Depot)	New	514	BMO	140,000	6,790	5%	90,000												90,000	90,000													
4140214	BC700B	Shire Depot - Carpenter's Workshop - Replace Roof	Renewal	514	BMO	10,000	10,123	101%													0	0													
4140230		Mechanic's Pit Covers	Upgrade	530	EMIA																0	0													
4140330		PWO - Plant & Equipment (Capital)	New	530	EMIA	24,000	0		196,000									138,500		57,500	0	196,000													
						323,500	170,144		509,100																										
Grand Totals						\$ 13,537,350	\$ 6,143,750		\$ 20,901,266	648,815	1,151,201	213,000	172,500	286,350	4,556,570	5,100,000	2,291,500	873,500	1,405,000	327,500	3,875,330	20,901,266													

Summary by Balance Sheet Category

Land - Freehold	508	50,000	34,978	70%	80,000
Buildings - Specialised	512	661,989	194,219	29%	1,058,883
Buildings - Non Specialised	514	1,867,000	115,846	6%	2,292,544
Furniture & Equipment	520	208,515	135,723	65%	150,000
Plant & Equipment	530	2,391,683	2,114,429	88%	1,201,000
Infrastructure - Roads	540	3,268,626	2,379,980	73%	3,925,059
Infrastructure - Drainage	550	0	7,642		1,538,088
Infrastructure - Bridges	555	0	0		0
Infrastructure - Footpaths and Cycleways	560	93,565	69,103	74%	23,290
Infrastructure - Parks & Ovals	570	523,764	464,267	89%	1,801,134
Infrastructure - Aerodromes	575	0	0		0
Infrastructure - Sewerage	580	0	0		0
Infrastructure - Other	590	4,472,208	627,563	14%	8,831,268
Intangible Assets - PPE	644	0	0		0
		13,537,350	6,143,750	45%	20,901,266

Summary by Asset Investment Type

At No Cost	No Cost	0	0		0
Asset Renewal	Renewal	6,255,790	2,099,984	34%	10,412,163
New Asset	New	5,102,377	2,781,774	55%	5,321,670
Upgrading Asset	Upgrade	2,179,183	1,261,992	58%	5,167,433
		13,537,350	6,143,750	45%	20,901,266

Summary by Responsible Manager

Chief Executive Officer	CEO	181,648	166,614	92%	150,000
Executive Manager - Corporate & Community Services	EMCCS	4,005,500	202,065	5%	8,582,500
- Manager Community & Recreation Services	MCRS	533,279	411,897	77%	1,660,614
- Projects Coordinator	PC	0	0		0
- Saleyards Manager	SM	150,000	84,757	57%	65,105
Executive Manager - Infrastructure & Assets	EMIA	3,207,506	2,903,601	91%	4,481,168
- Manager of Works	MW	3,179,022	2,236,448	70%	2,652,431
- Building Maintenance Officer	BMO	399,045	81,791	20%	1,408,827
- Community Emergency Services Manager	CESM	1,831,350	21,599	1%	1,820,621
Executive Manager - Development & Regulatory Services	EMDRS	50,000	34,978	70%	80,000
		13,537,350	6,143,750	45%	20,901,266

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

Attachment B - 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.

		2024/25 Budget	2024/25 Actual	%	2025/26 Budget
OPERATING EXPENDITURE					
2130400	SALEYARDS - Employee Costs	345,000	358,080	104%	406,195
2130403	SALEYARDS - Uniforms	-	-		3,300
2130404	SALEYARDS - Training & Development	5,000	500	10%	5,000
2130405	SALEYARDS - Recruitment	-	173		-
2130407	SALEYARDS - Protective Clothing	2,500	4,018	161%	3,500
2130408	SALEYARDS - Other Employee Expenses	13,000	15,464	119%	15,000
2130409	SALEYARDS - Travel & Accommodation	3,000	1,388	46%	3,000
2130410	SALEYARDS - Motor Vehicle Expenses	8,500	6,482	76%	8,500
2130415	SALEYARDS - Printing and Stationery	3,000	3,413	114%	3,000
2130420	SALEYARDS - Communication Expenses	9,000	4,205	47%	9,000
2130421	SALEYARDS - Information Technology	9,000	2,670	30%	-
	ICT802 Saleyards Ict Hardware	-	-	#DIV/0!	2,000
	ICT802A Saleyards Ict Annual Software Licensing	-	-	#DIV/0!	3,000
	ICT802B Saleyards Ict Support	-	-	#DIV/0!	3,000
	ICT802C Saleyards Ict Other Expenditure	-	-	#DIV/0!	1,000
2130430	SALEYARDS - Insurance Expenses (Other than Buildings)	44,000	46,022	105%	44,000
2130440	SALEYARDS - Advertising & Promotion	14,000	16,831	120%	14,000
2130441	SALEYARDS - Subscriptions & Memberships	3,500	-	0%	3,500
2130452	SALEYARDS - Consultants	10,000	18,615	186%	20,000
	W802 Mount Barker Regional Saleyards Facility Maintenance/Operations	120,000	133,437	111%	131,000
2130470	SALEYARDS - Loan 95 Interest Repayments	1,315	1,640	125%	1,315
2130486	SALEYARDS - Expensed Minor Asset Purchases	3,000	7,211	240%	7,000
2130487	SALEYARDS - Other Expenses	13,000	8,846	68%	13,000
	BM802 Mount Barker Regional Saleyards Buildings - Building Maintenance	5,000	1,635	33%	5,000
2130492	SALEYARDS - Depreciation	630,000	599,346	95%	630,000
2130499	SALEYARDS - Administration Allocated	94,082	136,876	145%	103,691
		1,335,897	1,366,854		1,438,001
OPERATING REVENUE					
3130400	SALEYARDS - Contributions & Donations	60,000	17,584	29%	20,000
3130420	SALEYARDS - Fees & Charges	760,000	937,159	123%	850,000
3130435	SALEYARDS - Other Income	12,000	12,047	100%	12,000
3130490	SALEYARDS - Profit on Disposal of Assets	-	-	#DIV/0!	-
		832,000	966,790		882,000
Net Operating Profit / (loss)		(503,897)	(400,064)		(556,001)
Net Operating Profit / (loss) excluding Depreciation		126,103	199,282		73,999
CAPITAL EXPENDITURE					
4130490	OC802B SALEYARDS - Bitumen Repairs	50,000	-	0%	50,000
4130414	BC802 SALEYARDS - Roof Extension (Between Buildings)	22,000	-	0%	21,395
4130490	OC802J SALEYARDS - Animal welfare Sure-Foot-Matting	60,000	59,863	100%	-
4130414	BC802B SALEYARDS - New Storage Hay Shed	40,000	24,895	62%	15,105
4130482	SALEYARDS - Loan 95 Principal Repayments	27,379	27,379	100%	28,123
		199,379	112,137		114,623
CAPITAL REVENUE					
5130481	SALEYARDS - Transfers from Reserve	-	112,136	#DIV/0!	114,623
		-	112,136		114,623
SALEYARDS RESERVE ACCOUNTS					
Mount Barker Regional Saleyards Capital Improvement					
Opening Balance		95,333	95,333		195,272
Interest Earned		3,783	2,538		7,158
Transfer TO reserve account		126,103	209,537		73,999
Transfer FROM reserve account		(199,379)	(112,136)		(114,623)
Closing Balance		25,840	195,272		161,805
Mount Barker Regional Saleyards Operating Loss					
Opening Balance		313,987	313,987		322,347
Interest Earned		12,459	8,360		11,816
Transfer TO reserve account		-	-		0
Transfer FROM reserve account		-	-		0
Closing Balance		326,446	322,347		334,163

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2026

Attachment C - NON RATEABLE AND EXEMPT PROPERTIES

In accordance with Section 6.26 of the *Local Government Act 1995*, the following properties listed on the Landgate valuation schedule are either exempt or declared as non-rateable for 2025/2026.

Valuation No.	Reason	Owner	2025/2026 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	65,000
16277	Exempt	Friends Of Porongurup Range	670,000
			735,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment D - ASSET DISPOSALS

	Rego	Plant Number	Asset Number	Net Book Value	Proceeds on Sale	Profit on Sale	Loss on Sale
				\$	\$	\$	\$
Transport							
2013 CAT 12M Grader	PL02	PG1	10949	116,996	150,000	33,004	0
2013 Bomag Waste Compactor 772 RB-2		WC1	10310	37,422	0	0	(37,422)
2005 CAT 287B Skid Steer	PL006	L15	10314	8,164	30,000	21,836	0
2008 Isuzu CXZ GIGA 455 Water Truck	PL06	T31	10745	37,398	65,000	27,602	0
1997 Evertrans Plant Trailer (Small Float)	PL6286	LL4	10849	2,601	10,000	7,399	0
				202,581	255,000	89,841	(37,422)
Other Property & Services							
2022 Isuzu Dmax Dual Cab (Works Sign Ute)	PL12645	LV28A	12167	26,976	22,500	0	(4,476)
2021 Renault Kangoo Maxi Van (Cleaner)	PL11962	LV32	12147	12,827	12,500	0	(327)
2021 Holden Colorado 4x4 Single Dual Cab (Works)	PL12644	LV37	11198	12,389	22,500	10,111	0
2020 Hyundai I30 Hatchback (Admin Pool Car)	PL017	LV53	11196	6,966	15,000	8,034	0
				59,158	72,500	18,145	(4,803)
TOTAL ASSET DISPOSALS				261,739	327,500	107,986	(42,225)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
SCHEDULE 03 - GENERAL PURPOSE FUNDING RATES						
<u>OPERATING EXPENDITURE</u>						
2030100	RATES - Employee Costs	EMCCS	83,237	78,496	94%	83,000
2030103	RATES - Uniforms	EMCCS	0	0	#DIV/0!	550
2030104	RATES - Training & Development	EMCCS	3,000	536	18%	2,000
2030108	RATES - Other Employee Expenses	EMCCS	2,666	3,582	134%	4,898
2030112	RATES - Valuation Expenses	EMCCS	86,000	84,000	98%	34,000
2030113	RATES - Title/Company Searches	EMCCS	265	199	75%	270
2030114	RATES - Debt Collection Expenses	EMCCS	65,000	57,543	89%	55,000
2030115	RATES - Printing and Stationery	EMCCS	5,000	0	0%	3,000
2030118	RATES - Rates Write Off	EMCCS	50	33	66%	50
2030187	RATES - Other Expenses	EMCCS	100	575	575%	600
2030199	RATES - Administration Allocated	EMCCS	160,236	152,494	95%	176,601
			405,554	377,458	93%	359,969
<u>OPERATING REVENUE</u>						
3030120	RATES - Instalment Admin Fee Received	EMCCS	13,500	12,743	94%	13,000
3030121	RATES - Account Enquiry Charges	EMCCS	22,000	18,521	84%	19,000
3030122	RATES - Reimbursement of Debt Collection Costs (ex GST)	EMCCS	55,000	51,710	94%	55,000
3030130	RATES - Rates Levied	EMCCS	8,182,658	8,184,301	100%	8,628,400
3030135	RATES - Other Income	EMCCS	0	88	#DIV/0!	0
3030140	RATES - Ex-Gratia Rates (CBH, etc.)	EMCCS	4,499	4,499	100%	4,715
3030145	RATES - Penalty Interest - Rate Debtors	EMCCS	35,000	38,030	109%	35,000
3030146	RATES - Instalment Interest Received	EMCCS	23,000	24,376	106%	24,000
3030147	RATES - Pensioner Deferred Interest Received	EMCCS	1,200	0	0%	1,200
			8,336,857	8,334,267	100%	8,780,315

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL # **JOB #**

OTHER GENERAL PURPOSE FUNDING

OPERATING EXPENDITURE

2030211 GEN PUR - Bank Fees & Charges
2030214 GEN PUR - Rounding
2030299 GEN PUR - Administration Allocated

OPERATING REVENUE

3030209 GEN PUR - Financial Assistance Grant - General
3030210 GEN PUR - Financial Assistance Grant - Roads
3030221 GEN PUR - Charges - Sale of Electoral Rolls, Minutes, Local Laws
3030235 GEN PUR - Other Income
3030245 GEN PUR - Interest Earned - Reserve Funds
3030246 GEN PUR - Interest Earned - Municipal Funds

Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
EMCCS	22,000	23,679	108%	24,000
EMCCS	2	(3)		2
EMCCS	5,509	5,452	99%	6,072
	27,511	29,128	106%	30,074
EMCCS	245,756	1,088,615	443%	842,859
EMCCS	105,280	754,150	716%	648,870
EMCCS	250	82	33%	100
EMCCS	1,600	0	0%	2,000
EMCCS	242,978	181,694	75%	240,000
EMCCS	50,000	80,740	161%	60,000
	645,864	2,105,281	326%	1,793,829

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
SCHEDULE 04 - GOVERNANCE						
OTHER GOVERNANCE						
<u>OPERATING EXPENDITURE</u>						
2040204	OTH GOV - Training & Development	CEO	12,100	1,144	9%	8,000
2040209	OTH GOV - Travel and Accommodation	CEO	0	2,485	#DIV/0!	3,000
2040211	OTH GOV - Civic Functions, Refreshments & Receptions	CEO	16,968	5,418	32%	16,968
2040215	OTH GOV - Printing and Stationery	EMCCS	0	255	#DIV/0!	500
2040216	OTH GOV - Postage and Freight	EMCCS	0	122	#DIV/0!	200
2040221	OTH GOV - Information Technology	EMCCS	1,300	0	0%	1,300
2040222	OTH GOV - Security	EMCCS	530	0	0%	1,000
2040223	OTH GOV - LGIS Risk Expenditure	CEO	12,000	0	0%	12,000
2040240	OTH GOV - Advertising & Promotion	EMCCS	1,000	964	96%	1,000
2040241	OTH GOV - Subscriptions & Memberships	CEO	50,000	5,207	10%	6,000
2040251	OTH GOV - Consultancy - Strategic	CEO	0	8,700	#DIV/0!	15,000
2040252	OTH GOV - Other Consultancy	EMCCS	3,100	0	0%	3,000
2040265	OTH GOV - Maintenance/Operations	EMCCS	5,500	4,800	87%	6,000
2040270	OTH GOV - Loan 90 Interest Repayments	EMCCS	9,673	12,611	130%	0
2040285	OTH GOV - Legal Expenses	EMCCS	4,149	12,134	292%	10,000
2040286	OTH GOV - Expensed Minor Asset Purchases	EMCCS	5,000	615	12%	5,000
2040287	OTH GOV - Other Expenses	EMCCS	1,150	636	55%	1,000
2040299	OTH GOV - Administration Allocated	EMCCS	618,169	750,179	121%	681,304
			740,640	805,268	109%	771,272
<u>OPERATING REVENUE</u>						
3040220	OTH GOV - Fees & Charges	EMCCS	100	66	66%	100
3040235	OTH GOV - Other Income	EMCCS	100	46	46%	100
			200	112	56%	200

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
MEMBERS OF COUNCIL						
<u>OPERATING EXPENDITURE</u>						
2040100	MEMBERS - Employee Costs	CEO	0	1,650	#DIV/0!	2,000
2040104	MEMBERS - Training & Development	CEO	28,000	15,427	55%	25,000
2040109	MEMBERS - Members Travel and Accommodation	CEO	4,000	6,904	173%	7,000
2040111	MEMBERS - Mayors/Presidents Allowance	CEO	33,990	33,990	100%	35,180
2040112	MEMBERS - Deputy Mayors/Presidents Allowance	CEO	8,497	8,497	100%	8,795
2040113	MEMBERS - Members Sitting Fees	CEO	143,746	143,743	100%	148,807
2040114	MEMBERS - Communications Allowance	CEO	18,000	18,000	100%	18,000
2040115	MEMBERS - Printing and Stationery	CEO	500	0	0%	500
2040116	MEMBERS - Election Expenses	CEO	0	0	#DIV/0!	35,000
2040120	MEMBERS - Communication Expenses	CEO	1,100	1,036	94%	1,100
2040129	MEMBERS - Donations to Community Groups	CEO	2,000	500	25%	500
2040130	MEMBERS - Insurance Expenses (Other than Buildings)	EMCCS	4,000	4,184	105%	4,200
2040140	MEMBERS - Advertising & Promotion	CEO	2,300	2,195	95%	2,300
2040187	MEMBERS - Other Expenses	EMCCS	1,000	310	31%	500
2040192	MEMBERS - Depreciation	EMCCS	0	1,301	#DIV/0!	1,500
2040199	MEMBERS - Administration Allocated	EMCCS	211,029	244,599	116%	232,582
			458,162	482,337	105%	522,964
<u>OPERATING REVENUE</u>						
3040101	MEMBERS - Reimbursements	EMCCS	0	733	#DIV/0!	500
			0	733		500
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY						
<u>FIRE PREVENTION</u>						
<u>OPERATING EXPENDITURE</u>						
2050100	FIRE - Employee Costs	EMDRS	130,000	145,038	112%	150,000
2050103	FIRE - Uniforms	EMDRS	0	0	#DIV/0!	775
2050104	FIRE - Training & Development	EMDRS	1,000	50	5%	1,000
2050108	FIRE - Other Employee Expenses	EMDRS	5,000	6,136	123%	5,000
2050110	FIRE - Motor Vehicle Expenses	EMDRS	13,613	17,078	125%	18,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2050112	FIRE - Fire Prevention/Burning/Control (recoverable)	EMDRS				0
	GEFIR01 Dfes Mitigation Activity Fund - Grant Expenditure	EMDRS	24,959	30,852	124%	100,000
	GEFIR02 Dfes - Mitigation Activity Fund Grant Maf2022-23 R2 - Grant Expenditure	EMDRS	33,065	0	0%	0
	GEFIR05 Dep'T Of Communities - Volunteering Wa Grant (Ses) - Grant Expenditure	EMDRS	1,773	0	0%	0
	GEFIR06 Volunteering Wa - Thank A Volunteer Sundowner - Grant Expenditure	EMDRS	0	1,000	#DIV/0!	0
	GEFIR07 Water Corporation - Fuel Reduction Mondurup Reserve - Grant Expenditure	EMDRS	0	6,382	#DIV/0!	0
	FIR04 Bushfire Risk Mitigation Co-Ordinator	EMDRS	55,000	56,135	102%	65,686
2050113	FIRE - Fire Prevention and Planning	EMDRS	40,000	102,738	257%	40,000
2050114	FIRE - Firebreak Installations (recoverable)	EMDRS	15,000	1,818	12%	15,000
2050115	FIRE - Printing and Stationery	EMDRS	3,000	0	0%	3,000
2050130	FIRE - Insurance Expenses (Other than Buildings)	EMCCS	0	0	#DIV/0!	9,050
2050140	FIRE - Advertising & Promotion	EMDRS	2,000	0	0%	2,000
2050165	FIRE - Maintenance/Operations	EMDRS	1,000	18	2%	1,000
2050175	FIRE - Lease Interest Repayments	EMDRS	434	257	59%	93
2050186	FIRE - Expensed Minor Asset Purchases	EMDRS	1,500	0	0%	1,500
2050187	FIRE - Other Expenses	EMDRS	5,000	2,946	59%	5,000
2050192	FIRE - Depreciation	EMCCS	187,166	209,465	112%	230,000
2050199	FIRE - Administration Allocated	EMCCS	69,492	78,776	113%	76,589
			589,001	658,688	112%	723,693
OPERATING REVENUE						
3050101	FIRE - Reimbursements	EMDRS	100,000	112,489	112%	110,000
3050110	FIRE - Grants	EMDRS				0
	GIFIR01 Dfes - Mitigation Activity Fund Grant	EMDRS	133,604	86,132	64%	130,000
	GIFIR02 Dfes - Mitigation Activity Fund Grant Maf2022-23 R2 - Grant Income	EMDRS	56,410	0	0%	0
	GIFIR05 Dep'T Of Communities - Volunteering Wa Grant (Ses) - Grant Income	EMDRS	1,773	1,773	100%	0
	GIFIR06 Volunteering Wa - Thank A Volunteer Sundowner - Grant Income	EMDRS	0	3,000	#DIV/0!	0
	GIFIR07 Water Corporation - Fuel Reduction Mondurup Reserve - Grant Income	EMDRS	6,500	0	0%	0
	New Rocky Gully Water Tank Water Grant	EMIA	0	0		38,709
	GIFIR08 Dfes - Donation - Narpyn, Mt Barker, Middle Ward Volunteer Fire Brigades - Grant Income	EMDRS	0	3,900	#DIV/0!	0
3050120	FIRE - Charges - Fire Prevention	EMDRS	3,000	1,818	61%	3,000
3050135	FIRE - Other Income	EMDRS	0	4,400		4,400
3050140	FIRE - Fines & Penalties	EMDRS	5,000	729	15%	2,000
			306,287	214,241	70%	288,109

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
ANIMAL CONTROL						
<u>OPERATING EXPENDITURE</u>						
2050200	ANIMAL - Employee Costs	EMDRS	110,670	115,475	104%	130,000
2050203	ANIMAL - Uniforms	EMDRS	500	127	25%	1,100
2050204	ANIMAL - Training & Development	EMDRS	2,000	240	12%	2,000
2050207	ANIMAL - Protective Clothing	EMDRS	1,000	516	52%	1,000
2050208	ANIMAL - Other Employee Expenses	EMDRS	8,000	9,224	115%	17,205
2050210	ANIMAL - Motor Vehicle Expenses	EMDRS	13,428	5,840	43%	7,000
2050212	ANIMAL - Animal Destruction	EMDRS	200	105	53%	200
2050215	ANIMAL - Printing and Stationery	EMDRS	500	564	113%	750
2050221	ANIMAL - Information Technology	EMDRS	100	5,201	5201%	1,500
2050285	ANIMAL - Legal Expenses	EMDRS	4,000	1,649	41%	2,000
2050286	ANIMAL - Expensed Minor Asset Purchases	EMDRS	1,000	844	84%	1,000
2050287	ANIMAL - Other Expenses	EMDRS	3,000	796	27%	1,500
2050288	ANIMAL - Animal Pound Operations	EMDRS	2,000	1,141	57%	2,000
2050289	ANIMAL - Animal Pound Maintenance	EMDRS	1,000	457	46%	1,000
2050292	ANIMAL - Depreciation	EMCCS	8,000	7,219	90%	8,000
2050299	ANIMAL - Administration Allocated	EMCCS	33,896	33,720	99%	37,358
			189,294	183,118	97%	213,613
<u>OPERATING REVENUE</u>						
3050220	ANIMAL - Pound Fees	EMDRS	3,000	3,752	125%	4,000
3050221	ANIMAL - Animal Registration Fees	EMDRS	15,000	14,870	99%	15,000
3050240	ANIMAL - Fines & Penalties	EMDRS	1,500	1,587	106%	2,000
			19,500	20,208	104%	21,000
OTHER LAW, ORDER & PUBLIC SAFETY						
<u>OPERATING EXPENDITURE</u>						
2050300	OLOPS - Employee Costs	EMDRS	23,559	21,084	89%	25,238
2050311	OLOPS - CCTV Maintenance	EMDRS	5,000	2,216	44%	5,000
2050330	OLOPS - Insurance Expenses (Other than Buildings)	EMDRS	0	0	#DIV/0!	1,315
2050353	OLOPS - Impounded Vehicle Expenses	EMDRS	1,500	3,342	223%	2,500
2050354	OLOPS - Fines Enforcement Charges	EMDRS	500	610	122%	700
2050355	OLOPS - Graffiti Removal	EMDRS	0	70	#DIV/0!	500
2050386	OLOPS - Expensed Minor Asset Purchases	EMDRS	2,000	0	0%	1,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2050387	OLOPS - Other Expenses	EMDRS	1,000	14,143	1414%	5,000
2050392	OLOPS - Depreciation	EMCCS	21,797	20,263	93%	21,797
2050399	OLOPS - Administration Allocated	EMCCS	10,709	10,923	102%	11,802
			66,065	72,651	110%	74,853
OPERATING REVENUE						
3050311	OLOPS - Grants (ex GST)	EMDRS	0	14,300	#DIV/0!	3,000
3050320	OLOPS - Fees & Charges	EMDRS	600	549	92%	600
3050335	OLOPS - Other Income	EMDRS	0	1,101	#DIV/0!	1,000
3050340	OLOPS - Impounded Vehicle Fees	EMDRS	300	403		500
			900	16,353	1817%	5,100
EMERGENCY SERVICES LEVY - BUSH FIRE BRIGADE						
OPERATING EXPENDITURE						
2050507	ESL BFB - L5 Clothing & Accessories	EMDRS	25,000	52,102	208%	45,000
2050530	ESL BFB - L8 Insurance Expenses	EMDRS	80,000	95,365	119%	96,000
2050565	ESL BFB - L2 Maintenance Plant & Equipment	EMDRS	8,000	13,602	170%	3,000
2050566	ESL BFB - L3 Maintenance Vehicles/Trailers/Boats	EMDRS	75,000	89,211	119%	85,000
2050569	ESL BFB - L9 Plant & Equipment \$1,500 to \$5,000 per item	EMDRS	10,872	26,271	242%	16,956
2050586	ESL BFB - L1 Plant & Equipment < \$1,500 per item	EMDRS	9,000	2,484	28%	1,000
2050587	ESL BFB - L7 Other Goods and Services	EMDRS	14,000	15,737	112%	8,000
2050588	ESL BFB - L6 Utilities, Rates & Taxes	EMDRS	9,000	6,995	78%	7,000
2050589	ESL BFB - L4 Maintenance Land & Buildings	EMDRS	10,000	6,200	62%	5,000
2050591	ESL BFB - Loss on Disposal of Assets	EMCCS	0	83,434	#DIV/0!	0
			240,872	391,402	162%	266,956
OPERATING REVENUE						
3050502	ESL BFB - Admin Fee/Commission	EMDRS	4,000	0	0%	0
3050510	ESL BFB - Operating Grant	EMDRS	240,872	276,403	115%	250,000
3050515	ESL BFB - Capital Grant	EMDRS	1,109,183	1,127,259	102%	0
3050516	ESL BFB - Other Grants	EMDRS	0	0	#DIV/0!	16,956
			1,354,055	1,403,662	104%	266,956

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
EMERGENCY SERVICES LEVY - STATE EMERGENCY SERVICES						
OPERATING EXPENDITURE						
2050630	ESL SES - L8 Insurances	EMDRS	3,500	5,124	146%	5,200
2050665	ESL SES - L2 Maintenance Plant & Equipment	EMDRS	2,000	2,873	144%	3,000
2050666	ESL SES - L3 Maintenance Vehicles/Trailers/Boats	EMDRS	1,000	3,922	392%	6,500
2050669	ESL SES - L9 Plant & Equipment \$1,500 to \$5,000 per item	EMDRS	14,485	2,907	20%	0
2050686	ESL SES - L1 Plant & Equipment <\$1,500 per item	EMDRS	1,000	0	0%	400
2050687	ESL SES - L7 Other Goods and Services	EMDRS	6,000	2,095	35%	1,700
2050688	ESL SES - L6 Utilities, Rates & Taxes	EMDRS	1,500	4,022	268%	2,200
2050689	ESL SES - L4 Maintenance Land & Buildings	EMDRS	5,000	5,681	114%	1,000
			34,485	26,625	77%	20,000
OPERATING REVENUE						
3050610	ESL SES - Operating Grant	EMDRS	34,485	26,581	77%	20,000
3050615	ESL SES - Capital Grant	EMDRS	286,350	0	0%	286,350
			320,835	26,581	8%	306,350
SCHEDULE 07 - HEALTH PREVENTATIVE SERVICES - INSPECTION/ADMIN						
OPERATING EXPENDITURE						
2070400	HEALTH - Employee Costs	EMDRS	135,000	119,180	88%	146,740
2070403	HEALTH - Uniforms	EMDRS	0	0	#DIV/0!	550
2070404	HEALTH - Training & Development	EMDRS	2,000	6,397	320%	2,000
2070408	HEALTH - Other Employee Expenses	EMDRS	5,500	6,132	111%	5,500
2070409	HEALTH - Travel & Accommodation	EMDRS	1,000	605	61%	1,000
2070412	HEALTH - Analytical Expenses	EMDRS	1,500	0	0%	1,500
2070415	HEALTH - Printing and Stationery	EMDRS	1,000	87	9%	500
2070430	HEALTH - Insurance Expenses (Other than Buildings)	EMDRS	0	0	#DIV/0!	7,436
2070450	HEALTH - Contract Services	EMDRS	10,000	0	0%	5,000
2070485	HEALTH - Legal Expenses	EMDRS	3,500	0	0%	1,500
2070487	HEALTH - Other Expenses	EMDRS	2,000	1,212	61%	2,000
2070499	HEALTH - Administration Allocated	EMCCS	46,562	61,940	133%	51,318
			208,062	195,553	94%	225,044

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
<u>OPERATING REVENUE</u>						
3070420	HEALTH - Health Regulatory Fees & Charges	EMDRS	23,000	18,621	81%	20,000
3070421	HEALTH - Health Regulatory Licenses	EMDRS	500	0		500
3070435	HEALTH - Other Income	EMDRS	7,000	6,176		7,000
3070440	HEALTH - Health Regulatory Fines & Penalties	EMDRS	0	1,276	#DIV/0!	500
			30,500	26,074	85%	28,000
<u>PREVENTATIVE SERVICES - OTHER</u>						
<u>OPERATING EXPENDITURE</u>						
2070665	PREV OTH - Maintenance/Operations	EMIA				0
	W300 Dr Christopher Bourke Medical Centre	EMIA	6,500	4,733	73%	6,500
2070670	PREV OTH - Loan 97 Interest Repayments	EMCCS	3,021	5,833	193%	2,511
2070688	PREV OTH - Building Operations	EMIA				0
	BO300 Dr Christopher Bourke Medical Centre - Building Operations	EMIA	3,000	4,703	157%	5,000
	BO301 Kendenup First Responders - Shed - Building Operations	EMIA	100	105	105%	100
2070689	PREV OTH - Building Maintenance	BMO				0
	BM300 Dr Christopher Bourke Medical Centre - Building Maintenance	BMO	2,000	394	20%	2,000
	BM301 Kendenup First Responders - Shed - Building Maintenance	BMO	100	88		100
2070692	PREV OTH - Depreciation	EMCCS	40,787	38,726	95%	40,787
2070699	PREV OTH - Administration Allocated	EMCCS	13,573	14,824	109%	14,959
			69,081	69,406	100%	71,957
<u>OPERATING REVENUE</u>						
3070600	PREV OTH - Contributions & Donations	EMCCS	0	455	#DIV/0!	500
3070601	PREV OTH - Reimbursements	EMCCS	0	227	#DIV/0!	300
3070620	PREV OTH - Fees & Charges	EMCCS	41,000	15,222	37%	48,000
			41,000	15,903	39%	48,800
<u>SCHEDULE 08 - EDUCATION & WELFARE</u>						
<u>OTHER EDUCATION</u>						
<u>OPERATING EXPENDITURE</u>						
2080287	OTHER ED - Other Expenses	EMCCS	22,000	20,013	91%	0
2080292	OTHER ED - Depreciation	EMCCS	4,516	4,145	92%	4,516
2080299	OTHER ED - Administration Allocated	EMCCS	1,912	1,587	83%	2,107
			28,428	25,745	91%	6,623

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL # JOB #

OPERATING REVENUE

3080220 OTHER ED - Fees & Charges

CARE OF FAMILIES AND CHILDREN

OPERATING EXPENDITURE

2080365 FAMILIES - Maintenance/Operations

2080388 FAMILIES - Building Operations

BO400 Mount Barker Child Care Centre - Building Operations

2080389 FAMILIES - Building Maintenance

BM400 Mount Barker Child Care Centre - Building Maintenance

2080392 FAMILIES - Depreciation

2080399 FAMILIES - Administration Allocated

OPERATING REVENUE

3080301 FAMILIES - Reimbursements

3080320 FAMILIES - Fees & Charges

AGED & DISABLED - OTHER

OPERATING EXPENDITURE

2080653 AGED OTHER - Events

AGED000 Aged Programs - General Expenditure

GEAGED01 Grant Expenditure - Senior'S Week (Council On The Aging)

2080670 AGED OTHER - Loan 96 Interest Repayments

2080699 AGED OTHER - Administration Allocated

OPERATING REVENUE

3080610 AGED OTHER - Grant Funding

GIAGED01 Grant Income - Senior'S Week (Council On The Aging)

3080630 AGED OTHER - Self Supporting Loan Interest Received

Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
EMCCS	29,376	28,927	98%	0
	29,376	28,927	98%	0
EMIA				0
EMIA				0
EMIA	2,000	2,202	110%	2,400
BMO				0
BMO	2,000	2,736	137%	3,000
EMCCS	17,868	16,621	93%	17,868
EMCCS	9,749	7,634	78%	10,745
	31,617	29,193	92%	34,013
EMCCS	0	273	#DIV/0!	250
EMCCS	0	0	#DIV/0!	15,000
	0	273		15,250
EMCCS		255		3,000
MCRS	3,000	713	24%	5,500
EMCCS	0	527		1,000
EMCCS	4,227	4,918	116%	3,520
EMCCS	41,225	40,213	98%	45,435
	48,452	46,626	96%	58,455
EMCCS				0
EMCCS	0	500		1,000
EMCCS	4,227	5,925	140%	3,520
	4,227	6,425	152%	4,520

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
OTHER WELFARE						
OPERATING EXPENDITURE						
2080711	WELFARE - Disability Access Inclusion Plan (DAIP)	EMCCS	5,000	0	0%	1,000
2080712	WELFARE - Youth Services	MCRS	15,000	14,362	96%	15,000
	GEWELF02 Grant Expenditure - Dlgsc Wa Creative Learning Funding	MCRS	13,700	13,073	95%	0
2080752	WELFARE - Consultants	EMCCS	3,000	1,080	36%	3,000
2080746	WELFARE - Projects, Programs & Activities	EMCCS		65		5,000
	WELF00 Welfare - Projects (Shire Funded)	MCRS	2,000	0	0%	2,000
2080788	WELFARE - Building Operations	EMCCS				0
	BO401 Men'S Shed Buildings - Building Operations	EMCCS	1,000	1,931	193%	2,000
2080789	WELFARE - Building Maintenance	BMO				0
	BM401 Men'S Shed Buildings - Building Maintenance	BMO	500	147	29%	500
2080792	WELFARE - Depreciation	EMCCS	11,799	11,359	96%	11,799
2080799	WELFARE - Administration Allocated	EMCCS	43,414	42,380	98%	47,848
			95,413	84,397	88%	88,147
OPERATING REVENUE						
3080710	WELFARE - Grants	EMCCS				0
	GIWELF02 Dlgsc Wa Creative Learning Funding	EMCCS	13,700	13,700	100%	0
3080735	WELFARE - Other Income	EMCCS	150	0		100
			13,850	13,700		100
SCHEDULE 09 - HOUSING						
STAFF HOUSING						
OPERATING EXPENDITURE						
2090165	STF HOUSE - Maintenance/Operations	EMIA				0
	W402 103 Martin Street, Mount Barker - Ceo House Grounds	EMIA	8,000	8,502	106%	8,000
	W403 105 Martin Street Mount Barker - Staff House Grounds	EMIA	1,000	987	99%	1,000
	W404 Shire Depot Staff House Grounds	EMIA	3,000	993	33%	3,000
2090188	STF HOUSE - Building Operations	EMIA				0
	BO402 103 Martin Street, Mount Barker - Ceo House - Building Operations	EMIA	4,000	3,557	89%	4,000
	BO403 105 Martin Street, Mount Barker - Staff House - Building Operations	EMIA	1,000	1,046	105%	1,000
	BO404 Shire Depot Staff House - Building Operations	EMIA	1,000	1,400	140%	1,500

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2090189	STF HOUSE - Building Maintenance	BMO				0
	BM402 103 Martin Street, Mount Barker - Ceo House - Building Maintenance	BMO	5,000	4,715	94%	5,000
	BM403 105 Martin Street, Mount Barker - Staff House - Building Maintenance	BMO	5,000	1,911	38%	5,000
	BM404 Shire Depot Staff House - Building Maintenance	BMO	2,000	5,725	286%	2,000
2090192	STF HOUSE - Depreciation	EMCCS	37,103	34,053	92%	37,103
2090198	STF HOUSE - Staff Housing Costs Recovered	EMCCS	(18,000)	(18,354)	102%	(18,500)
2090199	STF HOUSE - Administration Allocated	EMCCS	10,941	8,704	80%	12,059
			60,044	53,240	89%	61,161
<u>OPERATING REVENUE</u>						
3090101	STF HOUSE - Staff Rental Reimbursements	EMIA	14,000	14,465	103%	14,500
3090120	STF HOUSE - Fees & Charges	EMIA				0
			14,000	14,465	103%	14,500
<u>SCHEDULE 10 - COMMUNITY AMENITIES</u>						
<u>SANITATION - GENERAL</u>						
<u>OPERATING EXPENDITURE</u>						
2100100	SAN - Employee Costs	EMIA	255,000	284,781	112%	297,016
2100103	SAN - Uniforms	EMIA	1,000	18	2%	550
2100104	SAN - Training & Development	EMIA	2,000	510	26%	2,000
2100107	SAN - Protective Clothing	EMIA	2,000	200	10%	3,000
2100108	SAN - Other Employee Expenses	EMIA	10,000	12,917	129%	5,000
2100111	SAN - Waste Collection	EMIA	106,000	107,640	102%	106,000
2100112	SAN - Waste Disposal	EMIA	11,000	0		11,000
2100113	SAN - Waste Recycling	EMIA	175,000	169,590	97%	175,000
2100115	SAN - Printing and Stationery	EMIA	2,000	1,198	60%	2,000
2100117	SAN - General Tip Maintenance	EMIA	0	27	#DIV/0!	27,000
2100118	SAN - Purchase of Bins (Sulo and Other)	EMIA	500	643	129%	500
2100120	SAN - Communication Expenses	EMIA	3,500	4,373	125%	10,000
2100130	SAN - Insurance Expenses (Other than Buildings)	EMCCS	0	0	#DIV/0!	17,433
2100140	SAN - Advertising & Promotion	EMIA	200	0	0%	500
2100152	SAN - Consultants	EMIA	50,000	51,888	104%	20,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2100165	SAN - Maintenance/Operations	EMIA				0
	W500 O'Neill Road Refuse Site	EMIA	170,000	137,654	81%	145,000
	W501 Kamballup Transfer Station	EMIA	5,000	2,878	58%	4,000
	W502 Kendenup Refuse Site	EMIA	41,000	28,615	70%	35,000
	W503 Porongurup Transfer Station	EMIA	11,000	4,052	37%	3,000
	W504 Rocky Gully Tip Site	EMIA	9,000	2,275	25%	4,000
2100186	SAN - Expensed Minor Asset Purchases	EMIA	2,000	1,807	90%	2,000
2100187	SAN - Other Expenses	EMIA	1,000	354	35%	1,000
2100188	SAN - Building Operations	EMIA				0
	BO500 O'Neill Road Refuse Disposal Facility Buildings - Building Operations	EMIA	3,270	999	31%	1,200
	BO501 Kamballup Transfer Station Buildings - Building Operations	EMIA	1,200	35	3%	400
	BO502 Kendenup Transfer Station Buildings - Building Operations	EMIA	1,200	223	19%	400
	BO503 Porongurup Transfer Station Buildings - Building Operations	EMIA	1,200	215	18%	400
	BO504 Rocky Gully Transfer Station Buildings - Building Operations	EMIA	1,200	35	3%	400
2100189	SAN - Building Maintenance	BMO				0
	BM500 O'Neill Road Refuse Disposal Facility Buildings - Building Maintenance	BMO	1,000	1,780	178%	2,000
	BM501 Kamballup Transfer Station Buildings - Building Maintenance	BMO	500	0	0%	500
	BM502 Kendenup Transfer Station Buildings - Building Maintenance	BMO	500	0	0%	500
	BM503 Porongurup Transfer Station Buildings - Building Maintenance	BMO	500	0	0%	500
	BM504 Rocky Gully Transfer Station Buildings - Building Maintenance	BMO	500	0	0%	500
2100192	SAN - Depreciation	EMCCS	37,000	33,405	90%	37,000
2100199	SAN - Administration Allocated	EMCCS	118,002	129,442	110%	130,054
OPERATING REVENUE			1,023,272	977,556	96%	1,044,853
3100120	SAN - Domestic Refuse Collection Charges	EMCCS	540,148	542,470	100%	568,509
3100130	SAN - Waste Management Fee	EMCCS	232,848	233,033	100%	240,024
3100131	SAN - Domestic Tipping Fees	EMIA	1,500	0	0%	500
3100135	SAN - Other Income	EMIA	30,000	10,507	35%	10,000
			804,496	786,010	98%	819,033

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
SANITATION - OTHER						
<u>OPERATING EXPENDITURE</u>						
2100211	SAN OTH - Waste Collection	EMIA	66,000	53,517	81%	62,000
2100214	SAN OTH - Purchase of Street Bins	EMIA	5,000	0	0%	26,000
2100265	SAN OTH - Maintenance/Operations	EMIA				0
	W520 Mount Barker - Public Bins And Rubbish Pickups	EMIA	43,000	47,722	111%	48,000
	W521 Kendenup - Public Bins And Rubbish Pickups	EMIA	1,000	0	0%	500
	W522 Narrikup - Public Bins And Rubbish Pickups	EMIA	500	0	0%	500
	W523 Porongorup - Public Bins And Rubbish Pickups	EMIA	500	0	0%	500
	W524 Rocky Gully - Public Bins And Rubbish Pickups	EMIA	1,000	0	0%	500
2100287	SAN OTH - Other Expenses	EMIA	500	0	0%	500
2100292	SAN OTH - Depreciation	EMCCS	4,000	4,310	108%	5,000
2100299	SAN OTH - Administration Allocated	EMCCS	11,687	21,362	183%	12,881
			133,187	126,910	95%	156,381
<u>OPERATING REVENUE</u>						
3100200	SAN OTH - Commercial Collection Charges	EMCCS	150,954	151,345	100%	158,610
3100220	SAN OTH - Fees & Charges	EMIA	30,000	33,523	112%	35,000
3100231	SAN OTH - Commercial Tipping Fees	EMIA	113,612	139,767	123%	140,000
3100321	SEW - Septic Tank Application/Inspection Fees	EMIA	2,000	12,440		13,000
			296,566	337,076	114%	346,610

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
TOWN PLANNING & REGIONAL DEVELOPMENT						
<u>OPERATING EXPENDITURE</u>						
2100600	PLAN - Employee Costs	EMDRS	130,000	235,455	181%	550,000
2100603	PLAN - Uniforms	EMDRS	0	0	#DIV/0!	500
2100604	PLAN - Training & Development	EMDRS	2,000	1,377	69%	4,000
2100605	PLAN - Recruitment	EMDRS	0	36	#DIV/0!	0
2100608	PLAN - Other Employee Expenses	EMDRS	8,000	9,510	119%	10,000
2100610	PLAN - Motor Vehicle Expenses	EMDRS	15,000	15,080	101%	16,000
2100630	PLAN - Insurance Expenses (Other than Buildings)	EMDRS	0	0	#DIV/0!	14,691
2100640	PLAN - Advertising & Promotion	EMDRS	2,000	909	45%	4,000
2100641	PLAN - Subscriptions & Memberships	EMDRS	1,000	0	0%	1,000
2100652	PLAN - Consultants	EMDRS	250,000	12,671	5%	50,000
2100685	PLAN - Legal Expenses	EMDRS	5,000	876		5,000
2100699	PLAN - Administration Allocated	EMCCS	138,844	158,389	114%	153,025
			551,844	434,303	79%	808,216
<u>OPERATING REVENUE</u>						
3100610	PLAN - Grants	EMDRS	175,000	0		175,000
3100620	PLAN - Planning Application Fees	EMDRS	36,000	36,414	101%	40,000
3100622	PLAN - Orders & Requisitions	EMDRS	2,500	1,876	75%	2,000
3100623	PLAN - Fees & Charges	EMDRS	300	950	317%	1,000
3100635	PLAN - Other Income	EMDRS	200	133	66%	300
3100690	PLAN - Profit on Disposal of Assets	EMCCS	0	8,309	#DIV/0!	0
			214,000	47,682	22%	218,300
OTHER COMMUNITY AMENITIES						
<u>OPERATING EXPENDITURE</u>						
2100721	COM AMEN - Information Technology	EMCCS	20,000	18,862		3,000
2100766	COM AMEN - Cemetery Maintenance/Operations	EMIA		4,000		0
	BM505 Mount Barker Cemetery East Buildings - Building Maintenance	BMO	500	247	49%	500
	BM506 Mount Barker Cemetery West Pavilion - Building Maintenance	BMO	1,000	2,113	211%	2,000
	BO505 Mount Barker Cemetery East Buildings - Building Operations	EMIA	1,000	867	87%	1,000
	BO506 Mount Barker Cemetery West Pavilion - Building Operations	EMIA	1,500	2,568	171%	3,000
	W505 Mount Barker Cemetery (East)	EMIA	25,000	22,255	89%	25,000
	W506 Mount Barker Cemetery (West)	EMIA	60,000	63,637	106%	60,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
	W507 Kendenup Cemetery	EMIA	20,000	10,412	52%	15,000
	W508 Rocky Gully Cemetery	EMIA	13,000	6,961	54%	8,000
2100767	COM AMEN - Other Community Amenity Maintenance	EMIA				0
	W515 Rocky Gully - Muir Hwy Roadside	EMIA	2,500	2,360	94%	2,500
	W517 Mount Barker Visitor Centre Dump Point	EMIA	1,000	621	62%	1,000
2100752	COM AMEN - Consultants	EMCCS	10,000	0		0
	Kendenup Place Plan	MCRS	0	0	#DIV/0!	12,000
2100788	COM AMEN - Public Conveniences Operations	EMIA		94		0
	BO509 Shire Administration Office - Public Toilets - Building Operations	EMIA	7,000	7,061	101%	7,000
	BO510 Kendenup Hall - Toilets - Building Operations	EMIA	6,000	6,194	103%	6,400
	BO511 Porongurup Hall - Toilets - Building Operations	EMIA	1,000	0	0%	500
	BO512 Woogenellup Hall - Toilets - Building Operations	EMIA	500	0	0%	500
	BO513 Mount Barker Railway Station - Toilet Block - Building Operations	EMIA	7,000	7,018	100%	7,000
	BO514 Wilson Park - Toilet Block - Building Operations	EMIA	6,000	8,328	139%	9,000
	BO515 Rocky Gully - Public Toilets (Muir Highway) - Building Operations	EMIA	8,000	5,178	65%	7,000
	BO516 Rocky Gully Hall Site - Toilets - Building Operations	EMIA	4,000	1,836	46%	2,000
2100789	COM AMEN - Public Conveniences Maintenance	BMO				0
	BM509 Shire Administration Office - Public Toilets - Building Maintenance	BMO	1,000	883	88%	1,000
	BM510 Kendenup Hall - Toilets - Building Maintenance	BMO	1,000	1,823	182%	2,000
	BM511 Porongurup Hall - Toilets - Building Maintenance	BMO	1,000	0	0%	500
	BM512 Woogenellup Hall - Toilets - Building Maintenance	BMO	1,000	0	0%	500
	BM513 Mount Barker Railway Station - Toilet Block - Building Maintenance	BMO	3,000	432	14%	750
	BM514 Wilson Park - Toilet Block - Building Maintenance	BMO	3,000	303	10%	500
	BM515 Rocky Gully - Public Toilets (Muir Highway) - Building Maintenance	BMO	2,000	1,824	91%	2,000
	BM516 Rocky Gully Hall Site - Toilets - Building Maintenance	BMO	2,000	247	12%	500
2100792	COM AMEN - Depreciation	EMCCS	34,040	41,676	122%	45,000
2100799	COM AMEN - Administration Allocated	EMCCS	63,469	57,957	91%	69,951
			306,510	275,756	90%	295,101
OPERATING REVENUE						
3100710	COM AMEN - Grants	EMIA				15,043
3100720	COM AMEN - Cemetery Fees (Burial)	EMCCS	65,000	48,192	74%	65,000
			65,000	48,192	74%	80,043

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
SCHEDULE 11 - RECREATION & CULTURE						
PUBLIC HALLS AND CIVIC CENTRES						
OPERATING EXPENDITURE						
2110100	HALLS - Employee Costs	EMIA	0	183	#DIV/0!	0
2110165	HALLS - Maintenance/Operations	EMIA				0
	W600 Plantagenet District Hall Grounds	EMIA	10,000	15,518	155%	15,000
	W604A Narrikup Hall Grounds	EMIA	4,000	8,851	221%	9,000
	W605 Porongurup Hall Grounds	EMIA	1,000	6,002		1,000
	W606 Woogenellup Hall Grounds	EMIA	1,000	1,732	173%	1,000
	W616 Rocky Gully Hall Site Grounds	EMIA	1,000	2,386		2,500
2110188	HALLS - Town Halls and Public Bldg Operations	EMIA				0
	BO600 Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Operations	EMIA	10,000	13,219	132%	14,000
	BO601 Plantagenet District Hall - Lesser Hall (Eps) - Building Operations	EMIA	1,000	336		1,000
	BO602 Plantagenet District Hall - Former Hacc Building (PI News) - Building Operations	EMIA	1,000	820	82%	1,000
	BO603 Kendenup Hall - Building Operations	EMIA	4,000	4,853	121%	4,000
	BO604 Narrikup Hall (& Garage) - Building Operations	EMIA	7,000	14,321	205%	10,000
	BO605 Porongurup Hall - Building Operations	EMIA	1,000	2,509	251%	1,000
	BO606 Woogenellup Hall - Building Operations	EMIA	1,500	1,664	111%	1,500
2110189	HALLS - Town Halls and Public Bldg Maintenance	BMO				0
	BM600 Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Maintenance	BMO	3,000	3,500	117%	4,000
	BM601 Plantagenet District Hall - Lesser Hall (Eps) - Building Maintenance	BMO	10,000	1,372	14%	1,500
	BM602 Plantagenet District Hall - Former Hacc Building (PI News) - Building Maintenance	BMO	1,000	2,019	202%	2,000
	BM603 Kendenup Hall - Building Maintenance	BMO	6,000	5,599	93%	6,000
	BM604 Narrikup Hall (& Garage) - Building Maintenance	BMO	3,500	2,098	60%	3,500
	BM605 Porongurup Hall - Building Maintenance	BMO	8,186	5,558	68%	6,000
	BM606 Woogenellup Hall - Building Maintenance	BMO	1,000	227	23%	1,000
2110192	HALLS - Depreciation	EMCCS	185,000	172,594	93%	185,000
2110199	HALLS - Administration Allocated	EMCCS	65,774	55,642	85%	72,492
			325,960	321,006	98%	342,492

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
<u>OPERATING REVENUE</u>						
3110100	HALLS - Contributions & Donations	EMIA	0	0	#DIV/0!	60,000
3110101	HALLS - Reimbursements	EMIA	2,300	2,650		2,700
3110110	HALLS - Grants	EMIA				150,000
3110121	HALLS - Local Hall Hire	EMIA	1,000	1,121	112%	1,200
3110125	HALLS - Lease/Rental Income	EMIA	0	10	#DIV/0!	10
			3,300	3,781	115%	213,910
<u>SWIMMING AREAS AND BEACHES</u>						
<u>OPERATING EXPENDITURE</u>						
2110200	SWIM AREAS - Salaries	MCRS	195,000	206,199	106%	207,240
2110203	SWIM AREAS - Uniforms	MCRS	2,000	1,517	76%	2,500
2110204	SWIM AREAS - Training & Conferences	MCRS	4,000	5,223	131%	6,800
2110208	SWIM AREAS - Other Employee Expenses	MCRS	4,000	0	0%	4,000
2110209	SWIM AREAS - Travel & Accommodation	MCRS	2,000	478	24%	1,000
2110215	SWIM AREAS - Printing and Stationery	MCRS	200	0	0%	200
2110216	SWIM AREAS - Postage and Freight	MCRS	0	390	#DIV/0!	500
2110221	SWIM AREAS - Information Technology	MCRS	2,500	0	0%	0
	ICT607 Swim Areas Ict Hardware	EMCCS	0	0	#DIV/0!	1,000
	ICT607A Swim Areas Ict Annual Software Licensing	EMCCS	0	0	#DIV/0!	500
	ICT607B Swim Areas Ict Support	EMCCS	0	0	#DIV/0!	500
	ICT607C Swim Areas Ict Other Expenditure	EMCCS	0	0	#DIV/0!	500
2110222	SWIM AREAS - Security	MCRS	500	0		5,500
2110240	SWIM AREAS - Advertising & Promotion	MCRS	200	0		200
2110241	SWIM AREAS - Subscriptions & Memberships	MCRS	0	400	#DIV/0!	750
2110250	SWIM AREAS - Contract Services	MCRS	50,000	18,100		0
2110251	SWIM AREAS - Kiosk Expenses	MCRS	25,000	23,219	93%	26,000
2110252	SWIM AREAS - Consultants	MCRS	40,000	23,561	59%	10,000
2110265	SWIM AREAS - Grounds Maintenance/Operations	MCRS		37		0
	W607 Mount Barker Swimming Pool	MCRS	8,000	3,742	47%	4,000
2110270	SWIM AREAS - Loan 99 Interest Repayments	EMCCS	14,835	17,574	118%	13,148
2110286	SWIM AREAS - Expensed Minor Asset Purchases	MCRS	3,000	1,669	56%	3,000
2110287	SWIM AREAS - Other Expenses	MCRS	4,000	1,481	37%	3,000
2110288	SWIM AREAS - Building Operations	MCRS				0
	BO607 Mount Barker Swimming Pool Buildings - Building Operations	MCRS	46,000	66,349	144%	65,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	%	2025/26 Budget
2110289	SWIM AREAS - Building Maintenance	BMO		395		0
	BM607 Mount Barker Swimming Pool Buildings - Building Maintenance	BMO	7,000	4,228	60%	5,000
2110246	SWIM AREAS - Projects, Programs & Activities	MCRS		527		500
2110292	SWIM AREAS - Depreciation	EMCCS	150,000	141,673	94%	150,000
2110299	SWIM AREAS - Administration Allocated	EMCCS	111,144	104,009	94%	122,496
			669,379	620,771	93%	633,334
OPERATING REVENUE						
3110210	SWIM AREAS - Grants	MCRS				0
	GI607E Swimming Pool - Stage 1B Construction (Csrff) - Grant Income	MCRS	750,000	0	0%	2,750,000
	GI607F Swimming Pool - Stage 1B Construction (Bendigo Bank) - Grant Income	MCRS	100,000	0	0%	500,000
3110220	SWIM AREAS - Admissions	MCRS	54,000	67,912	126%	70,000
3110221	SWIM AREAS - Kiosk Income	MCRS	32,000	32,514	102%	33,000
3110235	SWIM AREAS - Other Income	MCRS	1,000	782	78%	1,500
			937,000	101,208	11%	3,354,500
OTHER RECREATION AND SPORT						
OPERATING EXPENDITURE						
2110300	REC - Employee Costs	EMCCS	0	(116)	#DIV/0!	0
2110304	REC - Training & Conferences	EMCCS	0	(13)		0
2110308	REC - Other Employee Expenses	EMCCS	9,000	9,950	111%	10,000
2110315	REC - Printing and Stationery	EMCCS	0	21	#DIV/0!	0
2110320	REC - Communication Expenses	EMCCS	2,500	2,244	90%	2,500
2110330	REC - Insurance Expenses (Other than Buildings)	EMCCS	0	0	#DIV/0!	12,055
2110344	REC - Other Grant Expenditure	EMCCS				0
2110346	REC - Programs, Projects & Activities	EMCCS	0	1,382		1,000
2110350	REC - Contract Services	EMCCS	60,000	14,940		45,060
2110360	REC - Recreation Grounds Maintenance/Operations	EMIA				0
	W611 Kendenup Community Grounds - General Grounds And Driveway	EMIA	13,000	15,085	116%	13,000
	W621 Mount Barker Community Centre Grounds	EMIA	4,000	3,557	89%	4,000
2110363	REC - Other Recreation Clubs Maintenance/Operations	EMIA				0
	W614 Works - Mount Barker Recreation Centre (Grounds, Driveway, Carpark)	EMIA	3,000	1,738	58%	3,000
	W624 Mount Barker Speedway	EMIA	1,000	0	0%	1,000
2110364	REC - Trails & Tracks Maintenance/Operations	EMIA				11,500
	T114 Trail Maintenance - O'Neill Road Trail	EMIA	4,000	11,344	284%	4,000
	T623A Reveg Requirements For Pwakkenbak Mb Trails Clearing Permit	EMCCS	30,000	(392)		30,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2110365	T623 Trail And Pathway Maintenance - Mount Barker Hill	EMIA	10,000	4,638	46%	10,000
	REC - Parks & Gardens Maintenance/Operations	EMIA				0
	W603 Kendenup Hall Park	EMIA	5,000	3,230	65%	5,000
	W615 Wilson Park	EMIA	62,000	54,954	89%	62,000
	W646 Centenary Park	EMIA	15,000	26,718	178%	20,000
	W651 War Memorial (Rsl Park)	EMIA	20,000	9,202	46%	10,000
2110366	W800 Mount Barker Railway Station	EMIA	35,000	24,778	71%	30,000
	REC - Oval Maintenance/Operations	EMIA				0
	W608A Frost Park - General	EMIA	30,000	36,830	123%	35,000
	W608B Frost Park - Race Track	EMIA	3,000	1,359	45%	2,000
	W608C Frost Park - In Field	EMIA	50,000	41,395	83%	45,000
	W609A Sounness Park - General	EMIA	50,000	81,519	163%	80,000
	W609B Sounness Park - Football	EMIA	60,000	57,065	95%	60,000
	W609C Sounness Park - Cricket/Soccer	EMIA	50,000	50,796	102%	50,000
	W609D Sounness Park - Tennis	EMIA	3,000	6,650	222%	8,000
	W609E Sounness Park - Hockey	EMIA	6,000	7,503	125%	10,000
	W612 Narrikup Sporting Oval	EMIA	13,000	14,017	108%	13,000
	W613 Narrikup Combined Sports Club	EMIA	1,000	731	73%	1,000
	W650 Kendenup Community Grounds - Oval Maintenance	EMIA	5,000	6,622	132%	7,000
	REC - Sundry Dry Parks/Reserves Maintenance/Operations	EMIA		80		0
	W623 Mount Barker Hill	EMIA	1,000	413	41%	1,000
	W630 Kendenup Laneways	EMIA	20,000	11,618	58%	15,000
2110367	W640A Albany Hwy (Verges & Truck Bays)	EMIA	10,000	13,358	134%	15,000
	W640B Albany Hwy (Medians & Roundabout)	EMIA	40,000	22,420	56%	30,000
	W640C Albany Hwy (Entry Statements)	EMIA	5,000	3,418	68%	5,000
	W640D Albany Highway - Footpaths	EMIA	10,000	4,442	44%	7,000
	W640E Lowood Road - Garden Beds	EMIA	10,000	26,366	264%	25,000
	W641 Archery Club Oval	EMIA	4,000	6,385	160%	4,000
	W642 Apex Park	EMIA	2,000	1,578	79%	2,000
	W642A Apex Park - Remediation Works	EMIA	0	40,925	#DIV/0!	2,000
	W644 Bonnyup Park	EMIA	8,000	13,933	174%	12,000
	W645 Bushland Reserves	EMIA	2,000	1,131	57%	2,000
	W647 Government Dam	EMIA	1,500	1,633	109%	1,500
	W654 Turner Park - Hannan Way Narrikup Park	EMIA	6,000	5,931	99%	6,000
	W655 Rocky Gully Recreation Ground	EMIA	1,500	4,608	307%	4,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
	W656 Other Reserves	EMIA	10,000	14,969	150%	15,000
	W657 Rotary Pull-In Bay	EMIA	2,000	0		10,000
	W659 Viv Skinner Park	EMIA	3,000	4,062	135%	3,000
	W660 Webster Street Park	EMIA	2,000	1,125	56%	2,000
	OFW661 Ingoldby Street Pos (Developer Contributions In Trust)	EMIA	21,414	0	0%	0
2110368	REC - Playground Equipment Mtce	EMIA				0
	W603A Kendenup Hall Playground	EMIA	3,000	1,542		2,000
	W604 Narrikup Hall Playground	EMIA	3,000	115	4%	1,000
	W609F Sounness Park - Playground	EMIA	1,000	1,198	120%	1,000
	W615A Wilson Park - Nature Playground	EMIA	5,000	8,200	164%	8,000
	W615B Wilson Park - Skatepark And Basketball Court	EMIA	500	45	9%	500
	W643 Beau Johnson Playground Rocky Gully	EMIA	2,500	7,847	314%	3,000
	W644A Bonnyup Park - Playground	EMIA	1,000	955	96%	1,000
	W648 Kendenup Nature Playground - Hassell Avenue	EMIA	5,000	2,171	43%	3,000
	W648A Kendenup - Skatepark And Basketball Court - Hassell Avenue	EMIA	5,000	1,030	21%	3,000
	W649 Kendenup Bulldozer	EMIA	2,000	3,220	161%	2,000
	W653 Narrikup Playground	EMIA	500	462		500
2110371	REC - Loan100 Interest Repayments (Golf Club Green)	EMCCS	2,188	2,590	118%	964
2110387	REC - Other Expenses	EMCCS	6,000	7,361	123%	6,000
2110388	REC - Building Operations	EMIA				0
	BO608 Frost Park Buildings - Building Operations	EMIA	24,000	28,919	120%	30,000
	BO609 Sounness Park Buildings - Building Operations	EMIA	30,000	47,566	159%	40,000
	BO610 Mount Barker Tennis Club Buildings - Building Operations	EMIA	500	1,000	200%	1,000
	BO611 Kendenup Community Grounds Buildings - Building Operations	EMIA	3,500	2,482	71%	3,500
	BO612 Narrikup Oval - Combined Sports Club Building - Building Operations	EMIA	1,000	969	97%	1,000
	BO613 Polocross Grounds Buildings - Building Operations	EMIA	0	795	#DIV/0!	1,000
	BO615 Wilson Park Buildings - Building Operations	EMIA	700	1,603	229%	700
	BO616 Rocky Gully Hall Site Buildings - Building Operations	EMIA	100	0	0%	100
	BO617 Kendenup Country Club Buildings - Building Operations	EMIA	2,000	2,092	105%	2,000
2110389	REC - Building Maintenance	BMO				0
	BM608 Frost Park Buildings - Building Maintenance	BMO	21,730	7,755	36%	21,730
	BM609 Sounness Park Buildings - Building Maintenance	BMO	25,750	12,891	50%	25,750
	BM610 Mount Barker Tennis Club Buildings - Building Maintenance	BMO	10,000	1,190	12%	10,000
	BM611 Kendenup Community Grounds Buildings - Building Maintenance	BMO	2,000	1,880	94%	2,000
	BM612 Narrikup Oval - Combined Sports Club Building - Building Maintenance	BMO	1,000	23	2%	1,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
	BM615 Wilson Park Buildings - Building Maintenance	BMO	500	21		500
2110392	REC - Depreciation	EMCCS	555,598	558,348	100%	600,000
2110399	REC - Administration Allocated	EMCCS	214,002	200,149	94%	217,324
			1,632,982	1,570,559	96%	1,736,183
OPERATING REVENUE						
3110300	REC - Contributions & Donations	EMCCS	21,414	0	0%	13,000
3110301	REC - Reimbursements	EMCCS	15,000	11,758	78%	10,000
3110310	REC - Grants	EMCCS				0
	GI611 Grant Income - Kendenup Community Grounds (Water Tanks)	EMCCS	74,443	54,140		20,303
	GI615A Wilson Park Youth Precinct - Stage 1 - CSRFF - Grant Income	EMCCS	0	0	#DIV/0!	508,000
	New Memorial Park Upgrade / RSL Project - Stronger Communities Program	EMCCS	0	0		10,000
	GIOFTR114D Grant Income - Mount Barker Hill / Pwakkenbak (Lrcip4)	EMCCS	370,846	0	0%	370,846
3110311	REC - Grants - DLGSCI	EMCCS	89,755	80,000		0
3110312	REC - Grants - Other Programs	EMCCS	23,423	0		23,423
3110320	REC - Fees & Charges	EMCCS	4,500	3,655	81%	4,500
3110322	REC - Oval/Reserve Hire	EMCCS	7,500	4,691	63%	6,500
3110330	REC - Self Supporting Loan Interest Received (MB Bowls Club - Loan 100)	EMCCS	2,188	2,188	100%	964
3110335	REC - Other Income	EMCCS				0
			609,069	156,432	26%	967,536
Mount Barker Library & CRC						
OPERATING EXPENDITURE						
2110500	LIBRARY - Employee Costs	MCRS	189,820	174,440	92%	370,348
2110503	LIBRARY - Uniforms	MCRS	0	0	#DIV/0!	3,025
2110504	LIBRARY - Training & Development	MCRS	5,000	1,245	25%	5,000
2110505	LIBRARY - Recruitment	MCRS	0	42	#DIV/0!	0
2110508	LIBRARY - Other Employee Expenses	MCRS	8,000	9,329	117%	18,890
2110509	LIBRARY - Travel & Accommodation	MCRS	1,000	143	14%	1,000
2110511	LIBRARY - Office Equipment Maintenance	MCRS	2,000	0	0%	5,000
2110512	LIBRARY - Book Purchases	MCRS	3,000	1,800	60%	3,500
2110514	LIBRARY - Local History	MCRS	2,000	0	0%	11,500
2110515	LIBRARY - Printing and Stationery	MCRS	3,000	4,776	159%	4,500
2110516	LIBRARY - Postage and Freight	MCRS	5,000	2,888	58%	5,000
2110517	LIBRARY - Event Catering	MCRS	1,000	1,140	114%	5,000
2110520	LIBRARY - Communication Expenses	MCRS	2,500	1,995	80%	2,500

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2110521	LIBRARY - Information Technology	MCRS	10,000	10,997	110%	0
	ICT618 Library Ict Hardware	EMCCS	0	0	#DIV/0!	3,000
	ICT618A Library Ict Annual Software Licensing	EMCCS	0	0	#DIV/0!	9,000
	ICT618B Library Ict Support	EMCCS	0	0	#DIV/0!	1,000
	ICT618C Library Ict Other Expenditure	EMCCS	0	0	#DIV/0!	1,000
	ICT618D Crc Ict Hardware	EMCCS	0	0	#DIV/0!	1,000
	ICT618E Crc Ict Annual Software Licensing	EMCCS	0	0	#DIV/0!	4,000
	ICT618F Crc Ict Support	EMCCS	0	0	#DIV/0!	500
	ICT618G Crc Ict Other Expenditure	EMCCS	0	0	#DIV/0!	500
2110525	LIBRARY - Programs & Events	MCRS				28,500
	GELIB02 Children'S Book Week - Contributions Expenditure	MCRS	0	845		0
	GELIB03 Get Connected Program - Contributions Expenditure	MCRS	605	0	0%	0
	GELIB05 State Library - Better Beginnings Family Literacy - Grant Expenditure	MCRS	1,055	10,320	978%	0
	GELIB07 Grant Expense - Hearing Voices Of Plantagenet	MCRS	0	6,370		0
	LIB000 Library Programs - General Expenditure	MCRS	6,000	6,040	101%	0
2110540	LIBRARY - Advertising & Promotion	MCRS	1,500	439	29%	1,500
2110541	LIBRARY - Subscriptions & Memberships	MCRS	500	555	111%	1,500
2110560	LIBRARY - General Office Expenses	MCRS	2,500	1,033	41%	3,000
2110586	LIBRARY - Expensed Minor Asset Purchases	MCRS	7,000	4,775	68%	10,000
2110587	LIBRARY - Other Expenses	MCRS	11,000	8,557	78%	11,000
2110588	LIBRARY - Building Operations	MCRS				0
	BO618 Mount Barker Community Centre - Library - Building Operations	MCRS	40,000	43,539	109%	60,000
2110589	LIBRARY - Building Maintenance	BMO				0
	BM618 Mount Barker Community Centre - Library - Building Maintenance	BMO	5,000	3,050	61%	10,000
2110592	LIBRARY - Depreciation	EMCCS	8,800	8,063	92%	8,800
2110599	LIBRARY - Administration Allocated	EMCCS	78,857	90,193	114%	86,911
			395,137	392,572	99%	676,474
OPERATING REVENUE						
3110500	LIBRARY - Contributions & Donations	MCRS		14		1,500
	GILIB02 Children'S Book Week - Contributions Income	MCRS	0	768		0
	GILIB03 Get Online Week - Contributions Income	MCRS	605	3,105	513%	0
	GILIB05 State Library - Better Beginnings Family Literacy - Grant Income	MCRS	1,055	1,055	100%	0
	GILIB09 State Library - Service Wa App - Grant Income	MCRS	0	3,000	#DIV/0!	0
	GILIB10 State Library - Travel Grant 2022/2023 - Grant Income	MCRS	0	2,786	#DIV/0!	0
3110510	LIBRARY - Grant - Regional Library Services	MCRS	4,000	0	0%	4,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
3110516	LIBRARY - Other Grants	MCRS				0
	GILIB00 Library Grants - General (No Grant Liability Applicable)	MCRS	0	4,995	#DIV/0!	0
	DPIRD CRC Operating Grants	MCRS	0	0	#DIV/0!	145,000
	Centrelink Operating Payment	MCRS	0	0	#DIV/0!	52,000
3110520	LIBRARY - Fees & Charges	MCRS	4,100	4,896	119%	50,000
3110540	LIBRARY - Fines & Penalties	MCRS	0	5		0
			9,760	20,624	211%	252,500
HERITAGE						
<u>OPERATING EXPENDITURE</u>						
2110665	HERITAGE - Maintenance/Operations	EMIA		22,000		0
	W619 Mount Barker Historic Museum Grounds	EMIA	22,000	4,471	20%	22,000
2110688	HERITAGE - Building Operations	EMIA				0
	BO619 Mount Barker Historic Museum Buildings - Building Operations	EMIA	10,000	10,367	104%	11,000
	BO620 Mount Barker Railway Station - Ag Centre Building - Building Operations	EMIA	10,000	14,783	148%	15,000
2110689	HERITAGE - Building Maintenance	BMO				0
	BM619 Mount Barker Historic Museum Buildings - Building Maintenance	BMO	20,000	21,738	109%	18,000
	BM620 Mount Barker Railway Station - Ag Centre Building - Building Maintenance	BMO	2,000	1,513	76%	2,000
2110692	HERITAGE - Depreciation	EMCCS	72,000	67,010	93%	72,000
2110699	HERITAGE - Administration Allocated	EMCCS	22,282	17,803	80%	24,557
			158,282	159,686	101%	164,557
<u>OPERATING REVENUE</u>						
			0	0		0
OTHER CULTURE						
<u>OPERATING EXPENDITURE</u>						
2110712	OTH CUL - ANZAC Day	CEO	0	1,182	#DIV/0!	1,200
2110714	OTH CUL - Christmas Lights	CEO		13		0
	W691 Christmas Lights	CEO	2,000	0		32,000
	W692 Christmas Tree	CEO	10,500	10,357		4,000
2110717	OTH CUL - Community Activities	MCRS	4,000	4,507	113%	10,000
2110718	OTH CUL - Community Grants Scheme	EMCCS	62,000	60,529	98%	88,000
2110723	OTH CUL - Artwork Storage	MCRS	5,000	1,012	20%	5,000
2110724	OTH CUL - Artwork Purchases	EMCCS	0	0		1,000
2110725	OTH CUL - Festival & Events	EMCCS	10,000	3,019	30%	10,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2110740		OTH CUL - Advertising & Promotion	MCRS	1,000	1,159	116%	1,000
2110743		OTH CUL - Other Festival Events	EMCCS	10,000	1,136	11%	10,000
2110744		OTH CUL - Other Grant Expenditure	EMCCS				0
	GECUL01	Every Club - Contributions Expenditure	EMCCS	11,300	7,644	68%	11,300
2110746		OTH CUL - Projects, Programs & Activities	MCRS	17,000	18,454	109%	17,000
2110752		OTH CUL - Consultants	MCRS	30,000	2,999	10%	30,000
2110765		OTH CUL - Maintenance/Operations	EMCCS				0
	W622	Mitchell House - Arts Centre Grounds	EMCCS	500	635	127%	2,000
2110770		OTH CUL - Loan Interest Repayments (MB Bowls Club - Loan 98)	EMCCS	0	(25)		0
2110787		OTH CUL - Other Expenses	EMCCS	500	105	21%	500
2110788		OTH CUL - Building Operations	EMCCS				0
	BO621	Mount Barker Community Centre - Main Building - Building Operations	EMCCS	4,000	1,434	36%	0
	BO622	Mitchell House - Arts Centre - Building Operations	EMCCS	1,500	1,291	86%	1,500
	BO624	Mount Barker Speedway Buildings - Building Operations	EMCCS	300	355		400
	BO625	West Plantagenet Pony Club Buildings - Building Operations	EMCCS	100	0		100
2110789		OTH CUL - Building Maintenance	BMO				0
	BM621	Mount Barker Community Centre - Main Building - Building Maintenance	BMO	8,000	3,654	46%	0
	BM622	Mitchell House - Arts Centre - Building Maintenance	BMO	2,000	0	0%	2,000
	BM624	Mount Barker Speedway Buildings - Building Maintenance	BMO	500	0	0%	500
2110792		OTH CUL - Depreciation	EMCCS	136,383	126,261	93%	136,383
2110799		OTH CUL - Administration Allocated	EMCCS	120,978	98,295	81%	133,334
				437,561	344,013	79%	497,217
OPERATING REVENUE							
3110700		OTH CUL - Contributions & Donations	EMCCS				0
	GICUL01	Every Club - Contributions Income	EMCCS	11,300	11,300	100%	11,300
3110701		OTH CUL - Reimbursements	EMCCS	17,000	17,373	102%	18,000
3110720		OTH CUL - Fees & Charges	EMCCS	0	182	#DIV/0!	200
3110735		OTH CUL - Other Income	EMCCS	1,000	2,819		2,500
				29,300	31,675	108%	32,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
RECREATION CENTRE						
OPERATING EXPENDITURE						
2110800	REC CENTRE - Employee Costs	MCRS	218,000	193,175	89%	219,884
2110803	REC CENTRE - Uniforms	MCRS	2,000	934	47%	2,000
2110804	REC CENTRE - Training & Development	MCRS	4,000	867	22%	4,000
2110805	REC CENTRE - Recruitment	MCRS	1,000	405	41%	1,000
2110820	REC CENTRE - Communication Expenses	MCRS	3,000	1,601	53%	2,000
2110808	REC CENTRE - Other Employee Expenses	MCRS	500	0	0%	5,000
2110821	REC CENTRE - Information Technology	MCRS	1,000	491	49%	0
	ICT614 Rec Centre Ict Hardware	EMCCS	0	0	#DIV/0!	2,000
	ICT614A Rec Centre Ict Annual Software Licensing	EMCCS	0	0	#DIV/0!	1,000
	ICT614B Rec Centre Ict Support	EMCCS	0	0	#DIV/0!	500
	ICT614C Rec Centre Ict Other Expenditure	EMCCS	0	0	#DIV/0!	500
2110825	REC CENTRE - Programs & Events	MCRS	15,000	12,593	84%	16,500
2110851	REC CENTRE - Kiosk Expenses	MCRS	4,000	3,464	87%	5,000
2110875	REC CENTRE - Lease Interest Repayments	MCRS	0	0		35,000
2110886	REC CENTRE - Expensed Minor Asset Purchases	MCRS	3,000	1,838	61%	15,000
2110887	REC CENTRE - Other Expenses	MCRS	11,140	5,585	50%	12,500
2110888	REC CENTRE - Building Operations	MCRS				0
	BO614 Mount Barker Recreation Centre - Building Operations	MCRS	21,000	42,331	202%	41,800
2110889	REC CENTRE - Building Maintenance	BMO		158		0
	BM614 Mount Barker Recreation Centre - Building Maintenance	BMO	10,000	7,034	70%	10,000
2110890	REC CENTRE - Building Construction Projects (not capitalised)	MCRS				0
	GERC614A Mount Barker Recreation Centre - Change Facility (Lrcip3)	MCRS	6,824	15,333	225%	0
	RC614C Mount Barker Recreation Centre - Resurface Basketball Courts	MCRS	0	0	#DIV/0!	20,000
2110892	REC CENTRE - Depreciation	EMCCS	1,362	1,250	92%	1,362
2110899	REC CENTRE - Administration Allocated	EMCCS	118,176	122,602	104%	130,245
			420,002	409,661	98%	525,291
OPERATING REVENUE						
3110800	REC CENTRE - Contributions & Donations	MCRS	89,500	97,936	109%	35,000
3110801	REC CENTRE - Reimbursements	MCRS	35,000	17,343	50%	28,000
3110810	REC CENTRE - Grants	MCRS				0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
3110820	REC CENTRE - Fees & Charges	MCRS	110,000	158,551	144%	0
	IRC614 Rec Centre - Memberships Income	MCRS	0	0	#DIV/0!	125,000
	IRC614A Rec Centre - Admissions Gym & Group Fitness (Casual Entry)	MCRS	0	0	#DIV/0!	15,000
	IRC614B Rec Centre - Admissions Other	MCRS	0	0	#DIV/0!	15,000
3110821	REC CENTRE - Kiosk Income	MCRS	7,000	7,265	104%	8,000
3110835	REC CENTRE - Other Income	MCRS	1,500	382	25%	1,500
			243,000	281,477	116%	227,500

**SCHEDULE 12 - TRANSPORT
CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOTS
OPERATING EXPENDITURE**

OPERATING REVENUE

3120110	ROADC - Regional Road Group Grants (MRWA)	EMIA	0	0		648,815
	GIRRG017 Regional Road Group - Settlement Road - Grant Income	EMIA	209,842	167,874		0
	GIRRG032A Regional Road Group - Carbarup Rd - Slk 5.87 - 13.8 - Grant Income	EMIA	260,238	349,265		0
	GIRRG012A Red Gum Pass Road - Slk4.33 - 7.59 - Reseal (Rrg) - Grant Income	EMIA	27,000	27,000	100%	0
	GIRRG013A Martagallup Road - Slk 5.0 - 10.65 - Reseal (Rrg) - Grant Income	EMIA	112,852	112,852	100%	0
	GIRRG035B Palmdale Road - Slk 8.42 - 11.5 - Resheet (Rrg) - Grant Income	EMIA	22,082	22,082	100%	0
3120111	ROADC - Roads to Recovery Grant	EMIA	0	0		1,151,201
	GIR2R003 Woogenellup Road - Roads To Recovery - Grant Income	EMIA	85,467	0		85,467
	GIR2R047 Lake Matilda Rd - Roads to Recovery Grant Income	EMIA	16,705	0		0
	GIR2R061 Eulup-Manurup Rd - Roads to Recovery Grant Income	EMIA	219,780	0		219,780
	GIR2R117 Millinup Rd - Roads to Recovery Grant Income	EMIA	167,245	0		167,245
	GIR2R250 Smutts Rd - Roads to Recovery Grant Income	EMIA	33,120	0		0
	GIR2R078 Jellicoe Rd - Roads to Recovery Grant Income	EMIA	34,080	0		0
	GIR2R077 Jutland Rd - Roads to Recovery Grant Income	EMIA	76,270	0		76,270
	GIR2R093 Austin Street - Roads to Recovery Grant Income	EMIA	63,998	0		63,998
	GIR2R095 Martin Street SLK 0.00 to 270 Reseal (BUA)	EMIA	8,564	0		0
	GIR2R090 Bunker Street SLK 0.00 to 0.16 Reseal and New Kerbing (BUA)	EMIA	8,560	0		0
	GIR2R030 Marmion Street SLK 0.5 to 0.78 Reseal (BUA)	EMIA	10,248	0		0
	GIR2R241 Seventh Avenue SLK 0.75 to 1.17 2nd Coat Seal (BUA)	EMIA	7,564	0		0
	GIR2R245 Newman Street SLK 0.91 to 1.05 2nd Coat Seal (BUA)	EMIA	4,441	0		0
	GIR2R317A Memorial Avenue - Resurface (R2R) - Grant Income	EMIA	53,892	0	0%	0
3120112	ROADC - Black Spot Grant	EMIA	0	0	#DIV/0!	199,861

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
3120113	ROADC - Other Grants - Roads/Streets	EMIA	0	0		0
	GICRF Capital Grant - Commodity Route Funding	EMIA	382,170	282,752		213,000
	Grant Income - Takalarup Road Floodway	EMIA				400,000
	Grant Income - Eulup Manurup Bridge	EMIA				1,300,000
	GIOF062A Grant Income - Quangellup Road - Seal (Lrcip4)	EMIA	6,082	0	0%	6,082
	GIOFDC007A Grant Income - Drainage - Yellanup Road - Slk 9.48 & 23.36	EMIA	8,427	0	0%	8,427
	GIOFDC033B Grant Income - Drainage - Takalarup Road - Slk 11.48	EMIA	5,085	0	0%	5,085
	GIOFDC034B Grant Income - Drainage - Syred Road - Slk 9.49	EMIA	5,521	0	0%	5,521
	GIOFDC112A Grant Income - Drainage - St Werburghs Road - Slk 4.21	EMIA	5,013	0	0%	5,013
3120114	ROADC - Other Grants - Footpaths	EMIA	0	0		0
	GIOFFC019 Mount Barker Road Footpath - Grant Income (Lrcip3)	EMIA	12,375	0	0%	12,375
	GIOFFC028 Ormond Road Footpath - Grant Income (Lrcip3)	EMIA	28,930	0	0%	28,930
	GIOFFC031 Nunarrup Street Footpath - Grant Income (Lrcip3)	EMIA	13,565	0	0%	13,565
	GIOFFC044 Narpund / Osborne Rd Footpath - Grant Income (Lrcip3)	EMIA	4,865	0	0%	4,865
	GIOFFC052 Ingoldby Street Footpath - Grant Income (Lrcip3)	EMIA	35,250	0	0%	35,250
3120131	ROADC - Other Contributions & Donations - Roads/Streets	EMIA	125,000	137,500	110%	45,000
			2,054,230	1,099,325	54%	4,695,750

MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOTS

OPERATING EXPENDITURE

2120211	ROADM - Road Maintenance Built Up Area - Sealed - Council Funded	EMIA	342,000	257,848	75%	320,000
2120212	ROADM - Road Maintenance Built Up Area - Gravel - Council Funded	EMIA	0	22,469		25,000
2120214	ROADM - Road Maintenance Outside BUA - Sealed - Council Funded	EMIA	700,000	490,774	70%	510,000
2120215	ROADM - Road Maintenance Outside BUA - Gravel - Council Funded	EMIA	2,250,000	910,350	40%	1,000,000
2120216	ROADM - Road Maintenance Outside BUA - Formed - Council Funded	EMIA	130,000	139,213	107%	150,000
2120209	ROADM - Bridge Maintenance - Built Up Areas	EMIA				
	MB000 Bridge Maintenance General (Budgeting Only)	EMIA	10,000	0	0%	8,000
2120210	ROADM - Bridge Maintenance - Outside BUA	EMIA				0
	MB061 Bridge Maintenance - Eulup-Manurup Road	EMIA	2,000	1,886	94%	2,000
2120219	ROADM - Road Maintenance Built Up Area - Sealed - Flood Damage	EMIA	0	12,366		0
2120222	ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage	EMIA	37,500	361,649	964%	1,000,000
2120223	ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage	EMIA	92,223	306,594	332%	1,000,000
2120224	ROADM - Road Maintenance Outside BUA - Formed - Flood Damage	EMIA	0	3,084		0
2120220	ROADM - Road Maintenance Built Up Area - Gravel - Flood Damage	EMIA	0	475		0
2120231	ROADM - Street Sweeping/Cleaning	EMIA	15,000	16,020	107%	16,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2120232	ROADM - Crossover Council Contribution	EMIA	2,000	350	18%	1,000
2120233	ROADM - Rural Road Numbering Program	EMIA	500	0	0%	500
2120234	ROADM - Street Lighting	EMIA	70,000	68,527	98%	73,724
2120235	ROADM - Traffic Signs/Equipment (Safety)	EMIA	10,000	6,002	60%	10,000
2120252	ROADM - Consultants	EMIA	91,000	108,315	119%	50,000
2120265	ROADM - Maintenance/Operations	EMIA		193		0
	W700 Shire Depot	EMIA	130,000	188,407	145%	179,000
2120285	ROADM - Legal Expenses	EMIA	15,000	2,010	13%	4,000
2120286	ROADM - Workshop/Depot Expensed Equipment	EMIA	20,000	8,735	44%	10,000
2120287	ROADM - Other Expenses	EMIA	5,000	4,160	83%	45,000
2120288	ROADM - Depot Building Operations	EMIA				0
	BO700 Shire Depot Buildings - Building Operations	EMIA	15,000	19,452	130%	17,100
2120289	ROADM - Depot Building Maintenance	BMO		4,552		0
	BM700 Shire Depot Buildings - Building Maintenance	BMO	2,500	8,053	322%	2,500
2120292	ROADM - Depreciation	EMCCS	13,470,000	12,446,509	92%	13,580,000
2120299	ROADM - Administration Allocated	EMCCS	276,561	284,000	103%	304,806
			17,686,284	15,671,993	89%	18,308,630
<u>OPERATING REVENUE</u>						
3120201	ROADM - Road Contribution Income	EMIA	0	362,904	#DIV/0!	2,000,000
3120210	ROADM - Direct Road Grant (MRWA)	EMIA	281,145	332,760	118%	324,425
3120220	ROADM - Sale of Minor Equipment and Scrap	EMIA	2,000	1,300	65%	1,000
			283,145	696,964	246%	2,325,425
ROAD PLANT PURCHASES						
<u>OPERATING EXPENDITURE</u>						
2120391	PLANT - Loss on Disposal of Assets	EMCCS	0	2,174		37,422
2120399	PLANT - Administration Allocated	EMCCS	2,648	2,621	99%	2,919
			2,648	4,795	181%	40,341
<u>OPERATING REVENUE</u>						
3120390	PLANT - Profit on Disposal of Assets	EMCCS	0	0	#DIV/0!	89,841
			0	0	#DIV/0!	89,841

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
TRAFFIC CONTROL (VEHICLE LICENSING)						
<u>OPERATING EXPENDITURE</u>						
2120500	LICENSING - Employee Costs	EMCCS	82,532	75,630	92%	89,001
2120504	LICENSING - Training & Development	EMCCS	2,000	1,797	90%	2,000
2120508	LICENSING - Other Employee Expenses	EMCCS	2,392	3,319	139%	8,220
2120509	LICENSING - Travel & Accommodation	EMCCS	2,000	0	0%	1,000
2120587	LICENSING - Other Expenses	EMCCS	0	0	#DIV/0!	0
2120599	LICENSING - Administration Allocated	EMCCS	168,650	188,418	112%	185,874
			257,574	269,163	104%	286,095
<u>OPERATING REVENUE</u>						
3120502	LICENSING - Transport Licensing Commission	EMCCS	100,000	113,416	113%	115,000
3120535	LICENSING - Other Income	EMCCS	1,000	1,714	171%	1,800
			101,000	115,131	114%	116,800
SCHEDULE 13 - ECONOMIC SERVICES						
RURAL SERVICES						
<u>OPERATING EXPENDITURE</u>						
2130111	RURAL - Noxious Weed Control	EMIA	5,000	142	3%	2,000
2130112	RURAL - Feral Pig Control	EMCCS	70,000	112,738	161%	80,000
2130187	RURAL - Other Expenses	EMIA	0	1,060	#DIV/0!	1,000
2130199	RURAL - Administration Allocated	EMCCS	11,523	11,506	100%	12,700
			86,523	125,446	145%	95,700
<u>OPERATING REVENUE</u>						
3130136	RURAL - Feral Pig Group Income	EMCCS	70,000	137,392	196%	80,000
			70,000	137,392	196%	80,000
TOURISM AND AREA PROMOTION						
<u>OPERATING EXPENDITURE</u>						
2130211	TOUR - Visitor Centre Contribution	CEO	45,000	45,000	100%	45,000
2130240	TOUR - Public Relations & Area Promotion	CEO	45,140	27,900	62%	30,000
2130242	TOUR - Festivals & Events	CEO				0
TOU000	Fesitivals & Events - In-Kind Contributions	CEO	2,000	314	16%	2,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2130246	TOUR - Projects, Programs & Activities	CEO				0
	OP001A Main Street Bannercondas And Banner Flags Purchases	CEO	0	0	#DIV/0!	5,000
2130252	TOUR - Consultants	CEO	20,000	0	0%	10,000
2130265	TOUR - Maintenance/Operations	CEO	2,329	344	15%	2,344
2130266	TOUR - Caravan Park General Maintenance/Operations	CEO	0	179	#DIV/0!	0
2130288	TOUR - Building Operations	CEO				0
	BO800 Mount Barker Railway Station - Tourist Bureau - Building Operations	CEO	5,000	4,740	95%	5,000
2130289	TOUR - Building Maintenance	BMO				0
	BM800 Mount Barker Railway Station - Tourist Bureau - Building Maintenance	BMO	3,000	1,117	37%	3,000
2130292	TOUR - Depreciation	EMCCS	34,000	30,749	90%	34,000
2130299	TOUR - Administration Allocated	EMCCS	25,511	25,990	102%	28,116
OPERATING REVENUE			181,980	136,334	75%	164,460
3130210	TOUR - Grants	CEO				0
3130220	TOUR - Fees & Charges	CEO	1,000	428		1,000
			1,000	428	43%	1,000
BUILDING CONTROL						
OPERATING EXPENDITURE						
2130300	BUILD - Employee Costs	EMDRS	38,057	43,085	113%	49,198
2130303	BUILD - Uniforms	EMDRS	500	606		0
2130304	BUILD - Training & Development	EMDRS	2,000	339	17%	2,000
2130308	BUILD - Other Employee Expenses	EMDRS	2,000	1,948	97%	4,688
2130309	BUILD - Travel & Accommodation	EMDRS	1,000	0	0%	1,000
2130320	BUILD - Communication Expenses	EMDRS	1,000	1,958	196%	2,000
2130350	BUILD - Contract Services	EMDRS	40,000	26,430	66%	20,000
2130365	BUILD - Maintenance/Operations	EMDRS				0
	W801 Marmion Street - Building / Cleaners Store	EMIA	1,500	866	58%	1,000
2130385	BUILD - Legal Expenses	EMDRS	3,000	1,352	45%	2,000
2130386	BUILD - Expensed Minor Asset Purchases	EMDRS	7,000	7,342	105%	7,000
2130387	BUILD - Other Expenses	EMIA	1,500	893	60%	1,000
2130388	BUILD - Building Operations	EMIA				0
	BO801 Marmion Street - Building / Cleaners Store - Building Operations	EMIA	4,000	4,712	118%	4,810
2130389	BUILD - Building Maintenance	BMO				0
	BM801 Marmion Street - Building / Cleaners Store - Building Maintenance	BMO	500	159	32%	500

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2130392	BUILD - Depreciation	EMCCS	500	385		500
2130399	BUILD - Administration Allocated	EMCCS	99,857	112,846	113%	110,056
			202,414	202,921	100%	205,752
OPERATING REVENUE						
3130302	BUILD - Commissions - BSL & CTF	EMDRS	1,000	771	77%	1,000
3130320	BUILD - Fees & Charges (Licences)	EMDRS	40,000	39,196	98%	40,000
3130321	BUILD - Private Swimming Pool Inspection Fees	EMDRS	0	312	#DIV/0!	300
			41,000	40,279	98%	41,300
SALEYARDS AND MARKETS						
OPERATING EXPENDITURE						
2130400	SALEYARDS - Employee Costs	EMDRS	345,000	358,080	104%	406,195
2130403	SALEYARDS - Uniforms	EMDRS	0	0	#DIV/0!	3,300
2130404	SALEYARDS - Training & Development	EMDRS	5,000	500	10%	5,000
2130405	SALEYARDS - Recruitment	EMDRS	0	173	#DIV/0!	0
2130407	SALEYARDS - Protective Clothing	EMDRS	2,500	4,018	161%	3,500
2130408	SALEYARDS - Other Employee Expenses	EMDRS	13,000	15,464	119%	15,000
2130409	SALEYARDS - Travel & Accommodation	EMDRS	3,000	1,388	46%	3,000
2130410	SALEYARDS - Motor Vehicle Expenses	EMDRS	8,500	6,482	76%	8,500
2130415	SALEYARDS - Printing and Stationery	EMDRS	3,000	3,413	114%	3,000
2130420	SALEYARDS - Communication Expenses	EMDRS	9,000	4,205	47%	9,000
2130421	SALEYARDS - Information Technology	EMDRS	9,000	2,670	30%	0
	ICT802 Saleyards Ict Hardware	EMCCS	0	0		2,000
	ICT802A Saleyards Ict Annual Software Licensing	EMCCS	0	0		3,000
	ICT802B Saleyards Ict Support	EMCCS	0	0		3,000
	ICT802C Saleyards Ict Other Expenditure	EMCCS	0	0		1,000
2130430	SALEYARDS - Insurance Expenses (Other than Buildings)	EMDRS	44,000	46,022	105%	44,000
2130440	SALEYARDS - Advertising & Promotion	EMDRS	14,000	16,831	120%	14,000
2130441	SALEYARDS - Subscriptions & Memberships	EMDRS	3,500	0	0%	3,500
2130452	SALEYARDS - Consultants	EMDRS	10,000	18,615	186%	20,000
2130465	SALEYARDS - Maintenance/Operations	EMDRS				0
	W802 Mount Barker Regional Saleyards Facility Maintenance/Operations	EMDRS	120,000	133,437	111%	131,000
2130470	SALEYARDS - Loan 95 Interest Repayments	EMCCS	1,315	1,640	125%	1,315
2130486	SALEYARDS - Expensed Minor Asset Purchases	EMDRS	3,000	7,211	240%	7,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2130487	SALEYARDS - Other Expenses	EMDRS	13,000	8,846	68%	13,000
2130488	SALEYARDS - Building Operations	EMDRS				0
2130489	SALEYARDS - Building Maintenance	BMO				0
	BM802 Mount Barker Regional Saleyards Buildings - Building Maintenance	BMO	5,000	1,635	33%	5,000
2130492	SALEYARDS - Depreciation	EMCCS	630,000	599,346	95%	630,000
2130499	SALEYARDS - Administration Allocated	EMCCS	94,082	136,876	145%	103,691
			1,335,897	1,366,854	102%	1,438,001
<u>OPERATING REVENUE</u>						
3130400	SALEYARDS - Contributions & Donations	EMDRS	60,000	17,584	29%	20,000
3130420	SALEYARDS - Fees & Charges	EMDRS	760,000	937,159	123%	850,000
3130435	SALEYARDS - Other Income	EMDRS	12,000	12,047	100%	12,000
			832,000	966,790	116%	882,000
<u>ECONOMIC DEVELOPMENT</u>						
<u>OPERATING EXPENDITURE</u>						
2130600	ECON DEV - Employee Costs	CEO	80,965	36,848	46%	45,000
2130603	ECON DEV - Uniforms	CEO	0	0	#DIV/0!	550
2130604	ECON DEV - Training & Development	CEO	1,000	0	0%	1,000
2130608	ECON DEV - Other Employee Expenses	CEO	2,358	0	0%	2,358
2130641	ECON DEV - Subscriptions & Memberships	CEO	4,000	0	0%	0
2130646	ECON DEV - Projects, Programs & Activities	CEO	5,000	225	5%	2,000
2130652	ECON DEV - Consultants	CEO	55,000	10,487	19%	15,000
2130699	ECON DEV - Administration Allocated	EMCCS	44,897	57,311	128%	49,483
			193,220	104,870	54%	115,391
<u>OPERATING REVENUE</u>						
3130610	ECON DEV - Grants	CEO	12,784	0		0
3130620	ECON DEV - Fees & Charges	CEO	0	0	#DIV/0!	1,000
			12,784	0		1,000
<u>OTHER ECONOMIC SERVICES</u>						
<u>OPERATING EXPENDITURE</u>						
2130865	OTH ECON - Standpipe Maintenance/Operations	EMIA				0
	W803 Kendenup Standpipe	EMIA	25,000	37,914	152%	25,000
	W804 Mitchell Street Standpipe	EMIA	10,000	27,668	277%	10,000
	W805 Marmion Street Standpipe	EMIA	40,000	107,646	269%	40,000
	W806 Narrikup Standpipe	EMIA	5,000	7,708	154%	5,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
	W807 Porongurup Standpipe	EMIA	500	310	62%	500
	W808 Other Water Hydrants Maintenance / Operations	EMIA	1,000	1,275	128%	1,000
2130866	OTH ECON - Communication Tower Maintenance/Operations	EMIA				0
	W900 Mount Barker Hill Communications Tower	EMIA	3,000	7,958	265%	6,000
	W901 Mount Barrow Communications Tower	EMIA	6,000	25,604	427%	6,000
2130887	OTH ECON - Other Expenses	EMIA	1,000	5,986	599%	5,000
2130888	OTH ECON - Building Operations	EMIA				0
	BO900 Mount Barker Hill - Communications Tower Radio Room - Building Operations	EMIA	1,000	1,046	105%	1,000
2130889	OTH ECON - Building Maintenance	BMO				0
	BM900 Mount Barker Hill - Communications Tower Radio Room - Building Maintenance	BMO	1,000	0	0%	1,000
2130892	OTH ECON - Depreciation	EMCCS	15,000	13,574	90%	15,000
2130899	OTH ECON - Administration Allocated	EMCCS	14,523	38,471	265%	16,007
			123,023	275,159	224%	131,507
OPERATING REVENUE						
3130821	OTH ECON - Standpipe Income	EMIA	105,000	159,381	152%	120,000
3130825	OTH ECON - Commercial Property Lease Income	EMIA	0	1,195	#DIV/0!	1,200
3130834	OTH ECON - Other Fees & Charges	EMIA	2,500	3,273		1,000
			107,500	163,849	152%	122,200
SCHEDULE 14 - OTHER PROPERTY & SERVICES						
PRIVATE WORKS						
OPERATING EXPENDITURE						
2140187	PRIVATE - Other Expenses	EMIA				0
	PW000 Private Works General (Budgeting Only)	EMIA	4,000	0	0%	4,000
2140199	PRIVATE - Administration Allocated	EMIA	938	1,037	111%	1,034
			4,938	1,037	21%	5,034
OPERATING REVENUE						
3140120	PRIVATE - Private Works Income	EMIA	5,500	15,907	289%	8,000
			5,500	15,907	289%	8,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
GENERAL ADMINISTRATION OVERHEADS						
OPERATING EXPENDITURE						
2140200	ADMIN - Employee Costs	CEO	2,069,017	2,336,663	113%	2,350,000
2140203	ADMIN - Uniforms	CEO	2,000	1,882		4,000
2140204	ADMIN - Training & Development	CEO	36,000	34,563	96%	36,000
2140205	ADMIN - Recruitment	CEO	4,000	7,132	178%	4,000
2140206	ADMIN - Fringe Benefits Tax (FBT)	CEO	47,500	22,409	47%	20,000
2140207	ADMIN - Protective Clothing	CEO	0	0		2,000
2140208	ADMIN - Other Employee Expenses	CEO	100,000	91,613	92%	10,000
2140209	ADMIN - Travel & Accommodation	CEO	10,000	5,306	53%	10,000
2140210	ADMIN - Motor Vehicle Expenses	CEO	45,000	32,878	73%	37,000
2140215	ADMIN - Printing and Stationery	EMCCS	50,000	57,306	115%	60,000
2140216	ADMIN - Postage and Freight	EMCCS	15,000	13,312	89%	15,000
2140220	ADMIN - Communication Expenses	EMCCS	50,000	28,380	57%	32,000
2140221	ADMIN - Information Technology	EMCCS	320,000	504,728	158%	0
	ICT100 Admin Ict Hardware	EMCCS	0	0	#DIV/0!	70,000
	ICT100A Admin Ict Annual Software Licensing	EMCCS	0	0	#DIV/0!	170,000
	ICT100B Admin Ict Support	EMCCS	0	0	#DIV/0!	85,000
	ICT100C Admin Ict Other Expenditure	EMCCS	0	0	#DIV/0!	25,000
2140222	ADMIN - Security	EMIA	1,000	2,993	299%	5,000
2140226	ADMIN - Office Equipment Maintenance	EMCCS	2,000	214	11%	2,000
2140228	ADMIN - Title Searches	EMCCS	500	0	0%	500
2140230	ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	EMCCS	70,000	73,217	105%	157,759
2140240	ADMIN - Advertising & Promotion	EMCCS	30,000	22,436	75%	25,000
2140241	ADMIN - Subscriptions & Memberships	EMCCS	7,000	52,560	751%	13,000
2140250	ADMIN - Contract Services	EMCCS	50,000	60,444	121%	60,000
2140252	ADMIN - Consultants	EMCCS	200,000	138,316	69%	150,000
2140265	ADMIN - Maintenance/Operations	EMIA		373		0
	W100 Shire Administration Office	EMIA	27,000	28,737	106%	27,000
2140282	ADMIN - Bad Debts Expense	EMCCS	250	2,992	1197%	1,000
2140283	ADMIN - Doubtful Debts Expense	EMCCS	200	0		200
2140284	ADMIN - Audit Fees	EMCCS	50,000	50,360	101%	56,000
2140285	ADMIN - Legal Expenses	EMCCS	10,000	6,773	68%	10,000
2140286	ADMIN - Expensed Minor Asset Purchases	EMCCS	7,000	3,552	51%	5,000
2140287	ADMIN - Other Expenses	EMCCS	20,000	19,700	99%	20,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2140288	ADMIN - Building Operations	EMIA				0
	BO100 Shire Administration Office - Building Operations	EMIA	50,000	61,707	123%	65,000
2140289	ADMIN - Building Maintenance	BMO				0
	BM100 Shire Administration Office - Building Maintenance	BMO	25,000	24,177	97%	25,000
2140291	ADMIN - Loss on Disposal of Assets	EMCCS	0	2,676	#DIV/0!	0
2140292	ADMIN - Depreciation	EMCCS	135,927	123,016	91%	135,927
2140298	ADMIN - Admin Staff Housing Costs Allocated	EMCCS	18,000	18,354	102%	18,500
2140299	ADMIN - Administration Overheads Recovered	EMCCS	(3,363,377)	(3,691,280)	110%	(3,706,886)
			89,017	137,488	154%	0
OPERATING REVENUE						
3140201	ADMIN - Reimbursements	EMCCS	25,000	12	0%	1,000
3140203	ADMIN - Long Service Leave Recoup	EMCCS	18,000	17,633	98%	0
3140220	ADMIN - Fees & Charges	EMCCS	1,000	165	16%	500
3140235	ADMIN - Other Income	EMCCS	45,000	44,260	98%	30,000
3140238	ADMIN - Movement in LG House Units	EMCCS	0	(2,338)	#DIV/0!	0
3140290	ADMIN - Profit on Disposal of Assets	EMCCS	40,000	16,338		8,034
			129,000	76,071	59%	39,534
PUBLIC WORKS OVERHEADS						
OPERATING EXPENDITURE						
2140300	PWO - Employee Costs	EMIA	1,569,932	1,800,203	115%	1,988,398
2140303	PWO - Uniforms	EMIA	20,000	15,253	76%	20,000
2140304	PWO - Training & Development	EMIA	55,000	45,100	82%	55,000
2140305	PWO - Recruitment	EMIA	5,000	2,703	54%	5,000
2140307	PWO - Protective Clothing	EMIA	6,621	8,514	129%	8,000
2140308	PWO - Other Employee Expenses	EMIA	41,000	130,871	319%	109,665
2140309	PWO - Travel & Accommodation	EMIA	3,000	2,292	76%	3,000
2140310	PWO - Motor Vehicle Expenses	EMIA	22,000	16,658	76%	22,000
2140315	PWO - Printing and Stationery	EMIA	2,500	2,378	95%	2,500
2140316	PWO - Postage and Freight	EMIA	17,000	13,239	78%	17,000
2140320	PWO - Communication Expenses	EMIA	8,000	19,943	249%	20,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2140321	PWO - Information Technology	EMIA	5,000	5,724	114%	0
	ICT321 Pwo Ict Hardware	EMCCS	0	0		10,000
	ICT321A Pwo Ict Annual Software Licensing	EMCCS	0	0		10,000
	ICT321B Pwo Ict Support	EMCCS	0	0		15,000
	ICT321C Pwo Ict Other Expenditure	EMCCS	0	0		5,000
2140322	PWO - Security	EMIA	2,500	0		2,500
2140328	PWO - Supervision	EMIA	1,000	505	51%	1,000
2140329	PWO - Office Admin, Toolbox Meetings & OSH	EMIA	55,000	48,394	88%	55,000
2140340	PWO - Advertising & Promotion	EMIA	3,000	538		3,000
2140341	PWO - Subscriptions & Memberships	EMIA	0	377	#DIV/0!	0
2140352	PWO - Consultants	EMIA	35,000	8,480		10,000
2140361	PWO - Engineering & Technical Support	EMIA	5,000	3,494		5,000
2140362	PWO - Asset Management	EMIA	5,000	717	14%	5,000
2140365	PWO - Maintenance/Operations	EMIA	5,000	1,449	29%	5,000
2140380	PWO Bldg Mtce - Expendable Tools	EMIA	500	110	22%	2,000
2140385	PWO - Legal Expenses	EMIA	20,000	22,027	110%	0
2140386	PWO - Expensed Minor Asset Purchases	EMIA	6,000	7,610	127%	6,000
2140387	PWO - Other Expenses	EMIA	10,000	2,788	28%	5,000
2140391	PWO - Loss on Disposal of Assets	EMIA	28,500	11,102		4,803
2140392	PWO - Depreciation	EMCCS	75,000	68,421	91%	75,000
2140393	PWO - LESS Allocated to Works (PWO's)	EMCCS	(2,195,592)	(2,067,796)	94%	(2,696,746)
2140399	PWO - Administration Allocated	EMIA	189,039	222,835	118%	226,880
OPERATING REVENUE			(0)	393,930		0
3140301	PWO - Reimbursements	EMIA	2,500	11,861	474%	10,000
3140310	PWO - Grants	EMIA	0	4,000		0
3140390	PWO - Profit on Disposal of Assets	EMIA	64,000	36,373	57%	10,111
		EMIA	0	0		0
			66,500	52,234	79%	20,111
PLANT OPERATING COSTS						
OPERATING EXPENDITURE						
2140400	POC - Internal Plant Repairs - Wages & O/Head	EMIA	125,000	153,870	123%	215,000
2140411	POC - External Parts & Repairs	EMIA	190,000	181,257	95%	190,000
2140412	POC - Fuels and Oils	EMIA	300,000	284,510	95%	300,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment E - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	2024/25 Budget \$	2024/25 Actual \$	% %	2025/26 Budget
2140413		POC - Tyres and Tubes	EMIA	28,000	37,852	135%	28,000
2140416		POC - Licences/Registrations	EMIA	16,000	36,143	226%	16,000
2140418		POC - Expendable Tools / Consumables	EMIA	40,000	37,123	93%	40,000
2140419		POC - Cutting Edges	EMIA	10,000	4,768	48%	10,000
2140430		POC - Insurance Expenses	EMIA	35,000	35,754	102%	38,230
2140492		POC - Depreciation	EMIA	330,000	328,243	99%	330,000
2140494		POC - LESS Plant Operation Costs Allocated to Works	EMIA	(1,134,517)	(872,591)	77%	(1,237,503)
2140499		POC - Administration Allocated	EMIA	95,517	100,104	105%	105,273
				35,000	327,032		35,000
<u>OPERATING REVENUE</u>							
3140401		POC - Reimbursements	EMIA	0	176	#DIV/0!	200
3140410		POC - Fuel Tax Credits Grant Scheme	EMIA	35,000	39,538	113%	35,000
				35,000	39,714	113%	35,200
<u>SALARIES AND WAGES</u>							
<u>OPERATING EXPENDITURE</u>							
2140500		SAL - Gross Salaries and Wages	EMCCS	6,000,000	6,891,942	115%	7,500,000
2140501		SAL - LESS Salaries and Wages Allocated	EMCCS	(6,000,000)	(6,824,073)	114%	(7,500,000)
2140503		SAL - Workers Compensation Expense	EMCCS	170,000	182,632	107%	187,857
				170,000	250,500	147%	187,857
<u>OPERATING REVENUE</u>							
3140501		SAL - Reimbursement - Workers Compensation	EMCCS	170,000	196,215	115%	187,857
3140502		SAL - Reimbursement - Parental Leave	EMCCS	0	18,316		0
				170,000	214,531	126%	187,857
<u>UNCLASSIFIED</u>							
<u>OPERATING EXPENDITURE</u>							
2140760		UNCLASS - Unclassified Expenditure	EMIA	0	0	#DIV/0!	2,000
				0	0	#DIV/0!	2,000
<u>OPERATING REVENUE</u>							
3140735		UNCLASS - Unclassified Income	EMIA	0	(945)	#DIV/0!	0
				0	(945)	#DIV/0!	0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**

Attachment F - ACTIVITY BASED COSTING CALCULATIONS - ADMINISTRATION OVERHEADS

			2024/25	2024/25	2025/26
			Budget	Actual	Budget
			\$	\$	
Administration Overheads to be allocated			3,363,377	3,691,280	3,706,886
Allocations					
2030199	RATES - Administration Allocated	4.8%	160,236	152,494	176,601
2030299	GEN PUR - Administration Allocated	0.2%	5,509	5,452	6,072
2040299	OTH GOV - Administration Allocated	18.4%	618,169	750,179	681,304
2040199	MEMBERS - Administration Allocated	6.3%	211,029	244,599	232,582
2050199	FIRE - Administration Allocated	2.1%	69,492	78,776	76,589
2050299	ANIMAL - Administration Allocated	1.0%	33,896	33,720	37,358
2050399	OLOPS - Administration Allocated	0.3%	10,709	10,923	11,802
2070499	HEALTH - Administration Allocated	1.4%	46,562	61,940	51,318
2070699	PREV OTH - Administration Allocated	0.4%	13,573	14,824	14,959
2080299	OTHER ED - Administration Allocated	0.1%	1,912	1,587	2,107
2080399	FAMILIES - Administration Allocated	0.3%	9,749	7,634	10,745
2080699	AGED OTHER - Administration Allocated	1.2%	41,225	40,213	45,435
2080799	WELFARE - Administration Allocated	1.3%	43,414	42,380	47,848
2090199	STF HOUSE - Administration Allocated	0.3%	10,941	8,704	12,059
2100199	SAN - Administration Allocated	3.5%	118,002	129,442	130,054
2100299	SAN OTH - Administration Allocated	0.3%	11,687	21,362	12,881
2100699	PLAN - Administration Allocated	4.1%	138,844	158,389	153,025
2100799	COM AMEN - Administration Allocated	1.9%	63,469	57,957	69,951
2110199	HALLS - Administration Allocated	2.0%	65,774	55,642	72,492
2110299	SWIM AREAS - Administration Allocated	3.3%	111,144	104,009	122,496
2110399	REC - Administration Allocated	5.9%	214,002	200,149	217,324
2110599	LIBRARY - Administration Allocated	2.3%	78,857	90,193	86,911
2110699	HERITAGE - Administration Allocated	0.7%	22,282	17,803	24,557
2110799	OTH CUL - Administration Allocated	3.6%	120,978	98,295	133,334
2110899	REC CENTRE - Administration Allocated	3.5%	118,176	122,602	130,245
2120299	ROADM - Administration Allocated	8.2%	276,561	284,000	304,806
2120399	PLANT - Administration Allocated	0.1%	2,648	2,621	2,919
2120599	LICENSING - Administration Allocated	5.0%	168,650	188,418	185,874
2130199	RURAL - Administration Allocated	0.3%	11,523	11,506	12,700
2130299	TOUR - Administration Allocated	0.8%	25,511	25,990	28,116
2130399	BUILD - Administration Allocated	3.0%	99,857	112,846	110,056
2130499	SALEYARDS - Administration Allocated	2.8%	94,082	136,876	103,691
2130699	ECON DEV - Administration Allocated	1.3%	44,897	57,311	49,483
2130899	OTH ECON - Administration Allocated	0.4%	14,523	38,471	16,007
2140199	PRIVATE - Administration Allocated	0.0%	938	1,037	1,034
2140399	PWO - Administration Allocated	6.1%	189,039	222,835	226,880
2140499	POC - Administration Allocated	2.8%	95,517	100,104	105,273
		100.0%	3,363,377	3,691,280	3,706,886
Amount Unallocated			0	0	0

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
PROGRAM 4 - Governance							
Publications							EMCCS
'Rich and Beautiful' Book		C	GST	Per Book	\$40.00	\$40.00	
'Mountain Country ' Book (Retailers – Pack of six books)		€	GST	Per Pack	n/a	n/a	
'Mountain Country ' Book		C	GST	Per Book	\$20.00	\$20.00	
Western Australia's South Coast Book		C	GST	Per Book	\$15.00	\$15.00	
Retailers Discount per Book (when purchasing 6 books or more of the above 3 titles)		C	GST	Per Book	5.5%	\$5.00	
Rate Book Enquiry							Rates Officer
Written Rate Searches		C	GST		\$40.00	\$38.00	
Rate - Other							Rates Officer
Special Payment Arrangement Administration Fee (Excluding pensioners)		C	GST		\$30.00	\$29.00	
Copy Of Rates Notice - Current Year - Per Notice (Hard copy or Email)		C	GST		\$8.00	\$7.00	
Copy Of Rates Notice - Previous Year - Per Notice (Hard copy or Email)		C	GST		\$16.00	\$15.00	
Freedom of Information							Coordinator Admin & Gov
Freedom of Information Charges as set under the Freedom of Information Regulations 1993 :							
Application Fee		S	Exempt		\$30.00	\$30.00	
Charge for Time Dealing with the Application - Per Hour - Pro Rata		S	Exempt		\$30.00	\$30.00	
Access Time Supervised by Staff - Per Hour - Pro Rata		S	Exempt		\$30.00	\$30.00	
Photocopying Staff Time - Per Hour - Pro Rata		S	Exempt		\$30.00	\$30.00	
Black & White Photocopy - A4		S	Exempt		\$0.20	\$0.20	
Black & White Photocopy - A3		S	Exempt		\$0.20	\$0.20	
Colour Photocopy - A4		S	Exempt		\$0.20	\$0.20	
Colour Photocopy - A3		S	Exempt		\$0.20	\$0.20	
Other							Coordinator Admin & Gov
Hire of Projector / screen - Per Day		C	GST	Per Day	see Library & CRC	\$84.00	
Hire of Projector / screen - Bond		C	GST		see Library & CRC	\$168.00	
Hire of Electronic Equipment- Per Day		C	GST	Per Day	see Library & CRC	\$40.00	
Hire of Electronic Equipment - Bond		C	GST		see Library & CRC	\$168.00	
Sale of GIS Images (A4)		C	GST		\$14.00	\$14.00	
Sale of GIS Images (A3)		C	GST		\$44.00	\$44.00	
Sale of A1 Printout		C	GST		\$5.00	\$5.00	
Facility Cleaning Charge-Out Fee – Per Hour (Includes re-inspection)		€	GST		n/a	n/a	
Staff charge-out fee		C	GST	Per Hour	\$88.40	\$85.00	
WHS Consulting							MF
WHS Consulting Fee		C	GST	Per Hour	\$85.00	\$85.00	
Customised WHS Training and Workshop Fees		C	GST	Per Hour	\$170.00	\$170.00	
Resource Fee (handouts)		C	GST	Per Person	\$20.00	\$20.00	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
PROGRAM 5 - Law, Order & Public Safety							
Companion Animal Licences							Senior Ranger
Dog Registrations as set under the Dog Regulations 2013							
Unsterilised - One Year		S			\$50.00	\$50.00	
Unsterilised - Three Years		S			\$120.00	\$120.00	
Unsterilised - Lifetime		S			\$250.00	\$250.00	
Sterilised - One Year		S			\$20.00	\$20.00	
Sterilised - Three Years		S			\$42.50	\$42.50	
Sterilised - Lifetime		S			\$100.00	\$100.00	
Dangerous Dog (sterilised or non-sterilised) - One year		S			\$50.00	\$50.00	
Guide Dogs		S			Free	Free	
Search and rescue dogs in the ownership of a police officer (Statutory declaration required)		S			Free	Free	
Dogs Used for Droving or Tending Stock		S			25% of fee	25% of fee	
Dogs Owned by Pensioners		S			50% of fee	50% of fee	
Registration After 31 May (Current Year Only)		S			50% of fee	50% of fee	
Dogs kept in an approved kennel establishment licensed under Section 27 of the Dog Act 1976 where not otherwise registered		S			\$200.00	\$200.00	
Cat Registrations as set under the Cat Regulations 2012							
New or Renewed - One Year		S			\$20.00	\$20.00	
New or Renewed - One Year (If application made after 31 May until next 31 October)		S			\$10.00	\$10.00	
New or renewed registration for three years		S			\$42.50	\$42.50	
Registration for Life		S			\$100.00	\$100.00	
Approved Breeding Cats (Per breeding cat - male or female)		S			\$100.00	\$100.00	
Cats Owned by Pensioners		S			50% of fee	50% of fee	
IMPOUNDING FEES - DOGS							Senior Ranger
First Offence - for owner		C			\$106.00	\$106.00	
Second Offence - for owner		C			\$124.00	\$124.00	
Third Offence & Thereafter - for owner		C			\$173.00	\$173.00	
Daily Care		C			\$33.00	\$33.00	
Daily Care - weekends & public holidays		C			\$72.00	\$72.00	
IMPOUNDING FEES - CATS							Senior Ranger
First Offence - for owner		C			\$106.00	\$106.00	
Second Offence - for owner		C			\$124.00	\$124.00	
Third Offence & Thereafter - for owner		C			\$173.00	\$173.00	
Daily Care		C			\$33.00	\$33.00	
Daily Care - weekends & public holidays		C			\$72.00	\$72.00	
IMPOUNDING FEES - VEHICLES							Senior Ranger
Cost of Removal		C			At Cost Plus Staff	At Cost Plus Staff	
Impounding Fee Daily while in Pound		C		Per Day	\$17.50	\$17.50	
IMPOUNDING FEES - STOCK							Senior Ranger
All Stock Impounded Between 6.00am & 6.00pm:		C					
- First Offence		C			\$132.00	\$132.00	
- Second Offence		C			\$162.00	\$162.00	
- Third Offence & Thereafter		C			\$197.00	\$197.00	
All Stock Impounded Between 6.00pm & 6.00am:		C					
- First Offence		C			\$168.00	\$168.00	
- Second Offence		C			\$206.00	\$206.00	
- Third Offence & Thereafter		C			\$239.00	\$239.00	
Sustenance Charges - Per Head/Per Day - Horses & Cattle		C			\$37.00	\$37.00	
Sustenance Charges - Per Head/Per Day - Sheep & Goats		C			\$36.00	\$36.00	
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)		C			At Cost Plus Staff Time (pro rata hourly	At Cost Plus Staff Time (pro rata hourly	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
MISCELLANEOUS							Senior Ranger
Bond - Animal Trap		C			\$72.00	\$72.00	
Bond - Anti Barking Dog Collar		C			\$72.00	\$72.00	
Destruction of animals at owner's Request (To be done by veterinarian)		C			Actual Vet Costs	Actual Vet Costs	
Infringement Final demand (Bush Fire, Dog, Litter, Parking)		C			N/A	\$25.30	
Enforcement certificate		S			\$21.50	\$21.50	
Registering an infringement notice with FER		S			\$81.00	\$81.00	
<i>NOTE: Charges made under the Fines, Penalties and Infringement Notices Enforcement Regulations 1994</i>							
PROGRAM 7 - Health							
Environmental Health Administration & Inspection							EHO
Administration Fees							
Copy of food sampling results		C		Per Copy	At Cost	\$65.00	
Search of septic tanks plans (Note: For individual requests not included in building application only)		C			\$30.00	\$55.00	
Change of ownership		C			\$65.00	\$65.00	
Late payment of annual registration fee		C		Per Registration	\$85.00	\$85.00	
Inspection Fees							
Re-inspection due to incomplete or satisfactory work		C		Per Hour	\$120.00	\$120.00	
Premises/Property Inspection on Request		C		Per Hour	\$120.00	\$120.00	
Supervision of condemned food disposal		C		Per Hour	\$120.00	\$120.00	
Water Sampling (Private Premises/Property)							
Collection of Sample		C		Per Sample	\$30.00	\$30.00	
Laboratory Testing Fee		C		Per Sample	At Cost	\$0.00	
Individual Sample Report from Laboratory		C		Per Sample	At Cost	\$60.00	
Public Swimming Pool Sampling (not Shire owned)		C		Per Sample	Not Applicable	\$30.00	
Annual Registration Fees (calculated on a monthly basis for any period to June 30 each year)							
Food premises							
- Supermarket		C			\$479.00	\$479.00	
- Medium / High Risk		C			\$239.00	\$239.00	
- Low risk		C			\$119.00	\$119.00	
- Very Low risk		C			\$0.00	\$0.00	
- Low Risk Charitable or Community Service Food Business - Regulation 10 exemption		S			\$0.00	\$0.00	
Lodging House		C		Per Year	\$314.00	\$314.00	
Morgue		C		Per Year	\$154.00	\$154.00	
Caravan Parks & Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary Licence/Licence							
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997		S					
Transfer of License		S			\$100.00	\$0.00	
Minimum fee for grant or renewal of license		S			\$200.00	\$200.00	
Long stay per site		S		Per Site	\$6.00	\$6.00	
Short stay per site		S		Per Site	\$6.00	\$6.00	
Camp sites per site		S		Per Site	\$3.00	\$3.00	
Overflow sites per site		S		Per Site	\$1.50	\$1.50	
Applications for Caravan Rigid Annexes & Park Homes etc, Assessment of Application							
Rigid Annex/Shed/Other Structures		C		Per Application	\$74.00	\$74.00	
Park Home		C		Per Application	\$155.00	\$155.00	
(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relev							
Temporary Accommodation/Camping on Private Land Annual Permit Fees							
Temporary Accommodation/Camping on Private Land Annual Permit Fees		C		Per Permit	Not Applicable	\$155.00	
Short term camping permit - 5 to 21 days		C		Per Permit	\$0.00	\$0.00	
Long term camping permit - where building permit in place (up to 12 months)		C		Per Permit	\$0.00	\$0.00	
Long term camping permit - Tiny Home on Wheels (up to 24 months) - annual fee - vacant land		C		Per Permit	\$500.00	\$0.00	
Long term camping permit - Tiny Home on Wheels (up to 24 months) - annual fee - existing house on property		C		Per Permit	\$250.00	\$0.00	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Health Application / Assessment Fee							
Any Health application without a statutory fee		C		Per Application	Not Applicable	\$149.00	
Short term camping permit - 5 to 21 days		C		Per Permit	\$0.00	\$0.00	
Long term camping permit - where building permit in place (up to 12 months)		C		Per Permit	\$150.00	\$0.00	
Long term camping permit - Tiny Home on Wheels (up to 24 months)		C		Per Permit	\$300.00	\$0.00	
Application for keeping of bees		C		Per Application	\$30.00	\$0.00	
Event application		C		Per Application	\$149.00	\$0.00	
Event application - not-for-profit organisation		C		Per Application	\$0.00	\$0.00	
Food Business notification - not-for-profit organisation		C		Per Notice	\$0.00	\$0.00	
Food Stall Holder application - single event - not-for-profit organisation		C		Per Application	\$0.00	\$0.00	
Food Stall Holder application - up to 3 events		C		Per Application	\$60.00	\$30.00	
Registration of Animal Food Processing or Retail Sale Premises		C		Per Registration	\$149.00	\$0.00	
Application for Other services							
Liquor Act Section 39 Certificate		C		Per Application	\$140.00	\$140.00	
Gaming Act Section 55 (1) Certification (1 year or one-off event)		C		Per Application	\$45.00	\$45.00	
Gaming Act Section 55 (1) Certification (5 year)		C		Per Application	\$149.00	\$149.00	
Application to construct, extend or alter a public building (Form 1)		C		Per Application	\$120.00	\$120.00	
Occupancy Permit for Public Buildings (Form 2, Plus reassessment of building or replacement of lost certificate)		C		Per Application	\$120.00	\$120.00	
Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations							
Local Government Report Fee when required by WA Department of Health		C			\$149.00	\$140.00	
Application for the approval of an apparatus by Local Government		S		Per Application	\$118.00	\$118.00	
Issuing of a 'Permit to Use an Apparatus		S		Per Permit	\$118.00	\$118.00	
Application for approval of an apparatus by the Executive Director Public Health Department under regulation 4A							
(a) With a Local Government Report		S		Per Application	Not Applicable	\$61.00	
(b) Without a Local Government Report fee		S		Per Application	Not Applicable	\$110.00	
Information and Research							
Hourly fee for time involved in research and providing information for developers etc. which is not considered normal research and assessment		C		Per Hour	\$125.00	\$125.00	
Noise Related Fees							
Regulation 18 non-complying event noise exemption		C			N/A	\$500.00	
Lodgement of Regulation 13 out of hours construction (Noise Management Plan Application Approval, minimum 7 days prior)		C			\$149.00	\$149.00	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
PROGRAM 10 - Community Amenities							
Waste Rate							WO
Waste rate for contribution towards provision of waste disposal services. Minimum payment applicable to all rateable properties.		C			\$68.00	\$66.00	
Refuse Collection Services (Receptacle Charge)							WO
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This charge permits one 120 litre (or otherwise approved) rubbish bin pickup per week and one 240 litre recycling bin per fortnight, per annum (Same charge applies for any additional services)		C			\$416.00	\$404.00	
Weekly Service - Non-domestic - This charge permits one approved 240 litre bin pickup, per annum - Non domestic properties at which owners reside on site may claim one service at the residential collection rate.		C		Per Year	\$560.00	\$543.00	
Additional Recycling Bin Service		C		Per Service	\$150.00	\$132.00	
Replacement 120 Litre Blue Bin		C		Per Bin	\$95.00	\$89.00	
Replacement 240 Litre Green Bin (Yellow Lid)		C		Per Bin	\$165.00	\$162.00	
Waste Disposal at Landfill Sites & Transfer Stations							WO
<i>Mount Barker Waste Disposal Site and Kendenup Transfer Station</i>							
The following fees & charges are adopted for the disposal of waste at the Council's various landfill and transfer station sites for the 2025/2026 financial year. Prepaid Refuse Disposal Voucher must be purchased at the prices indicated, which are based on the following token values:							
One 26 token voucher will be issued to rateable, rural properties with a domestic residence that do not receive a Council provided kerbside pickup service.							
Additional residences with occupants will be entitled to a tip pass upon proof of occupancy being provided.							
Additional vouchers can be purchased for the following:							
4 token Voucher		C		Per Voucher	\$38.00	\$36.00	
10 token Voucher		C		Per Voucher	\$93.00	\$90.00	
Waste Disposal at Landfill Sites & Transfer Stations							WO
<i>Mount Barker Waste Disposal Site and Kendenup Transfer Station</i>							
Item	Tokens Required				Equivalent Cash	Equivalent Cash	
1 x 240L Mobile Garbage Bin or part thereof - Units of 240L Thereafter	1	C		Per Bin	\$9.50	\$9.00	
Car Boot Load	1	C		Per Load	\$9.50	\$9.00	
Station Wagon Boot Load	1	C		Per Load	\$9.50	\$9.00	
Mattress - Any size	5	C		Per Item	\$47.50	\$45.00	
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	1	C		Per load	\$9.50	\$9.00	
All other vehicles - per m³ or part thereof	4	C		Per m3	\$38.00	\$36.00	
Car Body (If placed in Recyclable Area)	10	C		Per Body	\$95.00	\$90.00	
Truck Body/Large Equipment (If Recyclable)	14	C		Per Body	\$133.00	\$126.00	
White Goods - per m³ or part thereof	4	C		Per m3	\$38.00	\$36.00	
e-waste - per m³ or part thereof	4	C		Per m3	\$38.00	\$36.00	
Asbestos - per m³ or part thereof - Accepted at O'Neill Road site only	24	C		Per m3	\$228.00	\$216.00	
Asbestos bags	1	C		Per Bag	\$9.50	\$9.00	
Batteries (Car, Truck etc)	Free	C			Free	Free	
Uncontaminated, Sorted Scrap Metal - per m³ or part thereof	4	C		Per m3	\$38.00	\$36.00	
Uncontaminated Timber	Free	C			Free	Free	
Uncontaminated Green Waste	Free	C			Free	Free	
Clean Fill	Free	C			Free	Free	
Septage (\$/kl)	8	C		Per kL	\$76.00	\$72.00	

All prices are GST inclusive (where applicable).

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
After Hours Septage Disposal call Out Fee	30	C			\$285.00	\$270.00	
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1	C			\$9.50	\$9.00	
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1	C		Per Carcass	\$9.50	\$9.00	
Carcasses (Large Animal ie: cow, horse)	4	C		Per Carcass	\$38.00	\$36.00	
After Hours Carcass Disposal call Out Fee	30	C			\$285.00	\$270.00	
Recyclables (If placed in provided bin or nominated area)	Free	C			Free	Free	
Loose cardboard From Commercial Operators (m³)	Free	C			Free	Free	
Tyres (Based On Costs as Charged to the Council)							
- small (motorbike, car, forklift)	1	C		Per Tyre	\$9.50	\$9.00	
- medium (truck, small tractor)	4	C		Per Tyre	\$38.00	\$36.00	
- large (earthmoving equipment)	20	C		Per Tyre	\$190.00	\$180.00	
Rocky Gully and Kamballup Transfer Stations							
Putrescible Waste		C			As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site	
Recyclables		C			Free	Free	
Clean Fill - Accepted at O'Neill Road site only		C			Not accepted	Not accepted	
Untaminated & Sorted Scrap Metal (per m³) - Accepted at Rocky Gully, not Kamballup	4	C		Per m3	\$38.00	\$36.00	
Untaminated Green Waste - Free at Rocky Gully, not Kamballup	Free	C			Free	Free	
All other waste		C			Not accepted	Not accepted	
Porongurup Transfer Station							
Putrescible Waste		C			As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site	
Recyclables	Free	C			Free	Free	
Batteries (Car, Truck etc)	Free	C			Free	Free	
Clean Fill - Accepted at O'Neill Road site only		C			Not accepted	Not accepted	
Untaminated & Sorted Scrap Metal (per m³)		C			Not accepted	Not accepted	
Untaminated Green Waste		C			Not accepted	Not accepted	
All other waste		C			Not accepted	Not accepted	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Town Planning							EMDRS
1 Determination of Applications for Developments where the Estimated Cost of the Development is:							
(a) not more than \$50,000		S			\$147.00	\$147.00	
(b) more than \$50,000 but not more than \$500,000		S			0.32% of estimated cost of development \$1,700 + 0.257% for every \$1 over \$300k	0.32% of estimated cost of development \$1,700 + 0.257% for every \$1 over \$300k	
(c) more than \$500,000 but not more than \$2.5 million		S			\$7,161 + 0.206% for every \$1 over \$2.5m	\$7,161 + 0.206% for every \$1 over \$2.5m	
(d) more than \$2.5 million but not more than \$5 million		S			\$12,633 + 0.123% for every \$1 over \$5m	\$12,633 + 0.123% for every \$1 over \$5m	
(e) more than \$5 million but not more than \$21.5 million		S			\$34,196.00	\$34,196.00	
(f) more than \$21.5 million		S			3x the applicable application fee	3x the applicable application fee	
Determination of Retrospective Applications where a development has commenced or been carried out:		S			\$295.00	295	
Renewal and Modifications to Development Approvals		S					
2 Provision of a subdivision clearance:							
(a) not more than five lots		S			\$73 per lot	\$73 per lot	
(b) more than five lots but not more than 195 lots		S			\$73 per lot for first 5 lots, then \$35 per lot	\$73 per lot for first 5 lots, then \$35 per lot	
(c) more than 195 lots		S			\$7,393.00	\$7,393.00	
If WAPC conditions require the Council to clear condition(s) where expertise is required from an external consultancy, then those costs will be charged to the subdivider.							
3 Application for approval of Home Business and Rural Homes Business							
(a) Initial Fee		S			\$222.00	\$222.00	
(b) Renewal Fee		S			\$73.00	\$73.00	
4 Variations to a Building Envelope, change of use or for alteration or extension of a non-conforming use (with no 'works')		S			\$295.00	295.00	
5 Reply to a Property Settlement Questionnaire (Orders and Requisitions);		S			\$73.00	\$50.00	
Providing a Zoning Certificate;		S			\$73.00	\$80.00	
6 Providing Written Planning Advice (as per <i>Planning and Development Regulations 2009 Part 7</i>)		S			\$73.00	\$73.00	
7 Single House Exemption (SHE) Letter Application		S			\$73.00	\$295.00	
8 Determination of Application for Advertising Signage		C			\$295.00	\$330.00	
9 Liquor Licensing Certificate Charge - Section 40		C			\$134.00	\$134.00	
10 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)		C			\$94.00	\$94.00	
11 SCHEME AMENDMENTS AND STRUCTURE PLANS							EMDRS
The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable.							
Minimum fee for a Basic Amendment		C			\$3,932.00	\$3,932.00	
Minimum fee for a Standard Amendment		C			\$7,415.00	\$7,415.00	
Minimum fee for a Complex Amendment		C			\$11,122.00	\$11,122.00	
Minimum fee for a Structure Plan		C			\$7,415.00	\$7,415.00	
12 SCHEME AMENDMENT REQUESTS							EMDRS
This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.		C			Not Applicable	\$1,066.00	

All prices are GST inclusive (where applicable).

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
13 EXTRACTIVE INDUSTRIES							
Licence Application		S			\$950.00	\$950.00	EMDRS
Annual Licence Fee under Local Law		C			\$505.00	\$505.00	
Transfer of Licence Fee under Local Law		C			\$280.00	\$280.00	
Licence Renewal Fee under Local Law		C			\$280.00	\$280.00	
Performance Guarantee (Per Hectare or Part Thereof) under Local Law		C			\$5,055.00	\$5,055.00	
14 ACTIVITIES IN THOROUGHFARES & PUBLIC PLACES & TRADING LOCAL LAW & DOGS LOCAL LAW							
Application for Permit Fee		C			\$162.00	\$162.00	EMDRS
Permit Renewal/Transfer Fee		C			\$77.00	\$77.00	
Trading in Public Places Policy Fees							
Stallholder and Itinerant		C		Per Year	\$175.00	\$175.00	
Trader – fixed location		C		Per Day	\$10.50	\$10.50	
Trader – fixed location		C		3 monthly	\$404.00	\$404.00	
Trader – fixed location		C		6 monthly	\$808.00	\$808.00	
Trader – fixed location		C		12 monthly	\$1,617.00	\$1,617.00	
15 CASH IN LIEU OF CAR PARKING							
Payment Per Car Bay		C			Payment per bay of \$4,973.00 for construction and a current valuation for the land content at 25m² per bay	Payment per bay of \$4,973.00 for construction and a current valuation for the land content at 25m² per bay	EMDRS
16 STRATA TITLES							
Processing of applications and issuing of Local Government Authority Certificates		S			As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1	EMDRS
17 RELOCATED DWELLINGS							
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling) - Cash or Bank Guarantee		C			\$10,000.00	\$20,000.00	EMDRS
18 ROAD IMPROVEMENT CONTRIBUTION							
Road improvement contribution per tourist accommodation unit eg: chalet & other tourist related uses depending upon scale etc when such developments are not located with direct access to a bitumen sealed road.		C			\$4,212.00	\$4,212.00	EMDRS
19 ADVERTISING COSTS							
Charge for proposals requiring advertising such as 'A' developments, structure plans, scheme amendment requests. \$500 bond required. Unspent money will be refunded.		C			Actual Costs	Actual Costs	EMDRS
Onsite advertising of Development Applications		C			Not Applicable	\$75.00	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Buildings							EMDRS
Swimming Pool Inspection Fees - Four Yearly		S			\$78.00	\$78.00	
Swimming Pool Re-Inspection Fee		S			\$78.00	\$78.00	
Issue of a Building Permit for Classes 1 & 10 Buildings - Building Regulations		S			As Per Building Regulations 2012	As Per Building Regulations 2012	
Associated BCITF Levy - for Buildings Value Over \$20,000.00		S			0.2%	0.2%	
Associated Building Service Levy		S			As Per Building Regulations 2012	As Per Building Regulations 2012	
Issue of a Building Permit for All Other Classes - Building Regulations		S			As Per Building Regulations 2012	As Per Building Regulations 2012	
<i>Note: building licence fees - estimated costs used for determining building permit fees will be based upon the Cordell's publication for building construction</i>							
Refundable Infrastructure Bond - Building work valued at \$45,000 or greater		C			\$1,000.00	\$1,000.00	
Refundable Infrastructure Bond - Building work valued at \$250,000.00 or greater		C			\$1,500.00	\$1,500.00	
Building approval certificate for unauthorised building work - Building Regulations		S			As Per Building Regulations 2012	As Per Building Regulations 2012	
Demolition Licence/per storey		S			As Per Building Regulations 2012	As Per Building Regulations 2012	
Inspection of relocated dwellings upon completion for bond refund		C			\$148.00	\$148.00	
Building Permit Archive Search		C			\$76.00	\$76.00	
Building Permit Renewal once expired		S			As Per Building Regulations 2012	As Per Building Regulations 2012	
Cemeteries							Coordinator Admin & Gov
Funeral Directors License							
Funeral Director's Licence Fee - Annual		C		Per Year	\$565.00	\$565.00	
Funeral Director's Licence Fee - Per Funeral		C		Per License	\$210.00	\$210.00	
Single Funeral Permit (Not Funeral Directors)		C		Per Permit	\$561.00	\$561.00	
Monumental Work							
Monumental Mason's Annual Licence Fee		C		Per Year	\$93.00	\$93.00	
Permit to erect a headstone and/or monument/kerbing		C		Per Permit	\$74.00	\$74.00	
Additional preparation and / or for mechanical hoist		C			At Cost	At Cost	
Grant of Right of Burial							
Grant of Right of Burial for Land 2.44m x 1.2m (per plot)		C	exempt	Per Plot	\$1,250.00	\$1,212.00	
Pre-dig of reserved plot (Additional to Grant of Right of Burial)		C	exempt	Per Reservation	\$400.00	\$381.00	
Interment Fee (Including Grave Digging)							
Standard burial, digging of grave (2.4 depth standard) - 1st Interment		C		Per Application	\$1,700.00	\$1,669.00	
Standard burial, hand digging of grave (2.4 depth standard)		C			Price on application	Price on application	
Standard burial, child under 7 years of age (including infants)		C		Per Grave	\$750.00	\$725.00	
Standard burial, infant		C			Not Applicable	Free	
Interment after 3.00pm or a Saturday, Sunday or Public Holiday		C			Price on application	Price on application	
<i>Note - Standard grave depth is 2.4m. A Double interment occurring at the same time will incur a single interment</i>							
Exhumation							
Exhumation		C			At Cost	At Cost	
Reburial After Exhumation		C			\$1,700.00	\$1,669.00	
Repository for Interment of Ashes							
Grant of Right of Burial (Niche Wall or Garden Niche)		C	exempt	Per Grant	\$350.00	\$342.00	
Grant of Right of Burial (One plaque under a Memorial Tree)		C	exempt	Per Grant	\$420.00	\$404.00	
Application for Transfer of Right of Burial (Niche)		C	exempt	Per Application	\$74.00	\$74.00	
Memorial Tree (Right to use an existing tree as a family plot for ashes / or plaques)		C	exempt		\$2,000.00	\$1,909.00	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Interment of Ashes in a Grave or Niche (Includes plaque installation)							
- Monday to Friday		C		Per Interment	\$600.00	\$600.00	
- Saturday, Sunday & Public Holidays		C		Per Interment	\$1,200.00	\$1,200.00	
Plaque and freight cost (price on application and payable prior to order being placed)		C			Price on application	Not applicable	
Purchase of vase for niche wall		C		Per Vase	At Cost	At Cost	
Purchase of garden 'Bedrock' (for ashes) - excludes grant of right of memorial, internment of ashes and actual costs for		C			\$360.00	\$346.00	
Purchase of plastic ash cannister		C		Per Cannister	\$10.00	\$10.00	
Decanting of ashes into small ashes box		C			Not applicable	\$105.00	
Additional Fees (chargeable in addition to scheduled fees)							
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque + \$50 admin charge)		C		Per Plaque	\$250.00	\$240.00	
Installation of Additional Plaques - Memorial Seats (plus cost of plaque + \$50 admin charge)		C		Per Plaque	\$250.00	\$240.00	
Supply and Installation of Concrete Wedge - Plaque Mount (location restricted)		C			\$600.00	\$600.00	
Memorial Rock - Standard - Up to 700mm High		C			Price on Application	Price on Application (At Cost)	
Memorial Seat		C			Price on Application	Price on Application (At Cost)	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
PROGRAM 11 - Recreation & Culture							
All facilities							MCRS
Bond for Chairs, Trestles & Tables		C			\$100.00	\$100.00	
Lost Keys / Swipe Cards		C			At Cost	At Cost	
Provision of additional bins for events (for five bins or part thereof)		C			\$66.00	\$66.00	
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires of a Hall Per Annum							
Other Halls							MCRS
Kendenup and Narrikup Halls							
Bond - Functions Without Alcohol		C			\$200.00	\$200.00	
Bond - Functions with Alcohol		C			\$400.00	\$400.00	
Half Day - less than Four Hours		C			\$18.00	\$18.00	
Full Day - More than Four Hours		C			\$35.00	\$35.00	
Any booking (weekly/fortnightly/monthly/regular bookings)		C			\$18.00	\$18.00	
Frost Pavilion							MCRS
Bond - Functions Without Alcohol		C			\$300.00	\$300.00	
Bond - Functions with Alcohol		C			\$500.00	\$500.00	
Half Day - less than Four Hours		C			\$134.00	\$134.00	
Full Day - More than Four Hours		C			\$224.00	\$224.00	
Taylor-Dennis Pavilion							MCRS
Bond - Functions Without Alcohol		€			N/A	N/A	
Bond - Functions with Alcohol		€			N/A	N/A	
Half Day - less than Four Hours		€			\$0.00	\$0.00	
Full Day - More than Four Hours		€			\$0.00	\$0.00	
Toilet Hire - Half day (less than four hours)					\$40.00	\$0.00	
Toilet Hire - Full day (more than four hours)					\$65.00	\$0.00	
Chair Set Up Fee					Staff Charge-out Fee	Staff Charge-out Fee	
Skinner Pavilion							MCRS
Half Day - less than Four Hours		C			\$35.00	\$35.00	
Full Day - More than Four Hours		C			\$74.00	\$74.00	
Frost Park Sheep Pavilion							MCRS
Bond - Functions Without Alcohol		C			N/A	N/A	
Bond - Functions with Alcohol		C			N/A	N/A	
Usage		C			Free	Free	
Bond On Sheep Pens		C			\$300.00	\$300.00	
Livestock sales - Sheep Pavilion (eg: cattle, sheep or goats) - (Includes 10% Agricultural Society Pen Hire)		C			\$408.00	\$408.00	
<i>Pen Hire for Livestock Sales above - \$ 40.8 inc GST income to be paid to Agricultural Society</i>							
Private Sales Cleaning Fee - If required		C			At Cost	At Cost	
Showers & Toilets Only		C			\$52.00	\$52.00	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Frost Park							MCRS
Bond for Hire of Oval and/or Shared Equine Facility		C			\$400.00	\$400.00	
Agricultural Field Days (Commercial) - per day		C			\$750.00	\$750.00	
Shared Equine Facility (Oval Only) - Per Day (Excluding Frost Park User Group members)		C			\$0.00	\$0.00	
Shared Equine Facility - Per Annum - HorsePower Plantagenet, Stock Horse Society and Mt Barker Campdraft - Each		C			\$0.00	\$0.00	
<i>Note: Campdraft Arena may only be hired with express approval of Stock Horse Society and Mt Barker Campdraft Club, who own the infrastructure</i>							
Mount Barker Turf Club - Per Meeting (Frost Park Facility as well as nearby archery ground for parking) Bond for Frost Pavilion required.		C			\$674.00	\$674.00	
<i>Note: Per meeting hire for Turf Club includes day before and day after race day; Grapes & Gallops includes two days before and two days after</i>							
Hire of Oval		C			\$0.00	\$0.00	
Training (With Lights) - Per Hour		C			\$19.00	\$19.00	
Bond per person capped at \$1,000.00 for multiple simultaneous hires							
Circus - Fee		C			\$696.00	\$696.00	
Circus - Bond		C			\$1,500.00	\$1,500.00	
Water Charge (Frost Park dam or Lot 81 dam) - Per Kilolitre		C			\$1.00	\$1.00	
Sounness Park							MCRS
Grounds							
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)		C			\$400.00	\$400.00	
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)		C			\$800.00	\$800.00	
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)		C			\$1,000.00	\$1,000.00	
Bond per user group or person capped at \$1,000.00 for multiple simultaneous hires							
Lights - Full Illumination		C		Per Hour	\$25.00	\$25.00	
Lights - Part Illumination		C		Per Hour	\$18.00	\$18.00	
Lights Key Charge (Per Disc)		C			N/A	\$59.00	
Circus - Fee (Not permitted)		C			N/A	N/A	
Circus - Bond (N/A)		C			N/A	N/A	
<i>Note - There is no charge for training, competition or events on any oval or the hockey ground.</i>							
Change Rooms							
Bond		C			\$1,000.00	\$1,000.00	
<i>Note: For Foundation Club usage, the total bond is required, payable by any club or combination of clubs. Bond per team capped at \$1,000.00 for multiple facilities/events</i>							
Key Charge (Per Key)		C			Actual Costs	Actual Costs	
Electronic Fob Charge (Per Fob)		C			\$30.00	\$30.00	
Hire of changeroom 1 (includes strapping room 1)		C			\$30.00	\$30.00	
Hire of changeroom 2 (includes strapping room 2)		C			\$30.00	\$30.00	
Hire of changeroom 3		C			\$30.00	\$30.00	
Hire of changeroom 4		C			\$30.00	\$30.00	
<i>(The charge for hire of Changerooms and Umpire Rooms is \$ per day or part thereof. Applies to training, competition and events)</i>							
<i>(The Umpire Rooms and Timekeeper's Box are free with any hire of changerooms - Maximum one Umpire Room per booking)</i>							
<i>(Changerooms need to be booked in advance and 50% of the fee above will be payable unless bookings are cancelled more than 48 hours in advance, due to inspection regime prior to useage)</i>							
Narrikup Oval							MCRS
Bond - Functions Without Alcohol		C			\$400.00	\$400.00	
Bond - Functions With Alcohol		C			\$800.00	\$800.00	
Cricket Association - Per Season - Per Oval (Oval Only)		C			N/A	N/A	
Hire of Oval		C			N/A	N/A	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Mount Barker Swimming Pool					Coordinator Rec Svcs		
Where items are stated as being "Free" this only applies to recreational use. Organised sport and events attract normal fees.							
Facility Bond - Functions Without Alcohol		C			N/A	N/A	
Pool Function Room (Functions with alcohol not permitted)							
- Bond - Swimming Club (Seasonal)		C			\$500.00	\$500.00	
- Bond - Other events / users		C			\$500.00	\$500.00	
- Seasonal priority use - Swimming Club only (Annual fee as agreed in a Licence)		C			\$504.00	\$504.00	
- Hourly rate		C			\$26.00	\$26.00	
- Function rate (>3 hours)		C			\$78.00	\$78.00	
- Day rate		C			\$157.00	\$157.00	
Casual Admission							
Under Five Years (Must be accompanied by a swimming, paying, responsible guardian over the age of 18 years)		C			Free	Free	
Adults		C			\$6.00	\$6.00	
Concession (Includes student, aged pension, health care card and seniors card)		C			\$4.00	\$4.00	
Swimming Lessons/Carnivals (Includes Vac Swim, In Term and School Carnivals)		C			\$3.00	\$3.00	
Spectators and Carers of special needs participants (subject to looking after the participant at all times)		C			Free	Free	
Season Passes							
Family Season Tickets (4 People)		C			\$320.00	\$320.00	
Additional Family Member		C			\$35.00	\$35.00	
Adult		C			\$150.00	\$150.00	
Concession (Includes student, aged pension, health care card and seniors card)					\$100.00	\$100.00	
Half Season Passes (Available from Feb 1)							
Family Season Tickets (4 People)					\$192.00	\$192.00	
Additional Family Member					\$21.00	\$21.00	
Adult		C			\$90.00	\$90.00	
Concession (Includes student, aged pension, health care card and seniors card)		C			\$60.00	\$60.00	
Swimming Lessons / Carnivals							
Swimming Lessons/Carnivals		C			\$3.00	\$3.00	
(Includes Vac Swim, In Term and School Carnivals)							
After Hours Group Bookings - Per Hour		C			\$100.00	\$100.00	
Swimming Carnival Set Up Fee - Per Event		C			At cost	At cost	
Aquatic Programs - at Cost Plus Staff Time		C			At cost, plus staff time	At cost, plus staff time	
Mount Barker Rec.Centre					Coordinator Rec Svcs		
Bond - Functions Without Alcohol		C			\$300.00	\$300.00	
Bond - Functions with Alcohol		C			\$500.00	\$500.00	
Entry to the Recreation Centre Hall							
Under 5 Years		C			Free	Free	
Students under 16 or full time student with a student card		C			\$5.00	\$5.00	
Adults		C			\$7.00	\$7.00	
Concession		C			\$5.00	\$5.00	
Spectator (Non-Function)		C			Free	Free	
Adults - 10 Pass Card		C			\$67.00	\$67.00	
Concession - 10 Pass Card		C			\$44.00	\$44.00	
Carers of special needs participants (subject to looking after the participant at all times)		C			Free	Free	
Entry to the Gymnasium and Group Fitness Classes							
Adults		C			\$13.00	\$13.00	
Students under 16 or full time student with a student card,							
<i>Note: children under 16 years should not be using the gym without professional supervision. Parent or Guardian must sign all registration documentation.</i>		C			\$6.00	\$6.00	
<i>Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff prior to first visit.</i>							
Concession		C			\$6.00	\$6.00	
Adults - 10 Pass Card		C			\$120.00	\$120.00	
Concession - 10 Pass Card		C			\$60.00	\$60.00	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Gym and Group Fitness Supporting Activities							
Gym Appraisal - Includes entry (not applicable for 12 month memberships)		C			\$44.00	\$44.00	
Personal Training - Member - 1st session (1 hour) - Includes entry		C			\$55.00	\$55.00	
Personal Training - Member - Other sessions (30 minutes)		C			\$38.00	\$38.00	
Personal Training - Non Member - 1st session (1 hour)		C			\$77.00	\$77.00	
Personal Training - Non Member - Other sessions (30 minutes)		C			\$55.00	\$55.00	
Personal Training - Member - One Hour 5 Pack		5% disc			\$259.00	\$259.00	
Personal Training - Member - Half Hour 5 Pack		5% disc			\$183.00	\$183.00	
Personal Training - Member - One Hour 10 Pack		10% disc			\$491.00	\$491.00	
Personal Training - Non Member - One Hour 10 Pack (includes entry)		10% disc			\$689.00	\$689.00	
Personal Training - Member - Half Hour 10 Pack		10% disc			\$349.00	\$349.00	
Personal Training - Non Member - Half Hour 10 Pack (includes entry)		10% disc			\$491.00	\$491.00	
Personal Training - Group sessions (max 15 pax) per hour					\$94.00	\$94.00	
Specialised Recreation Programs (on Courts) - per entry		C			\$7.00	\$7.00	
Specialised Recreation Programs (on Courts) - per term		C			\$63.00	\$63.00	
Specialised Recreation Programs (in Gymnasium or Group Fitness Room) - per entry		C			\$13.00	\$13.00	
Specialised Recreation Programs (in Gymnasium or Group Fitness Room) - per term		C			\$126.00	\$126.00	
Creche - Up to one hour		C		Per Child	\$5.00	\$5.00	
Creche - One hour to two hours		C		Per Child	\$7.00	\$7.00	
Creche - Late child pickup fee - per half hour		C			\$11.00	\$11.00	
Disposable Towels		C			At Cost	At Cost	
Squash							
Squash Court Hire (Includes entry fee)		C		Per Hour	\$13.00	\$13.00	
All Racket Hire - Free with Membership		C		Per Racket	\$4.25	\$4.25	
Full Centre Memberships *							
Single Adult - Twelve Months		C		Per Year	\$595.00	\$595.00	
Two Adults in One Household (Old family membership)- Twelve Months		C		Per Year	\$1,123.00	\$1,123.00	
<i>Note: Extra adult or child under 16 will be charged at concession rate</i>							
Concession - Twelve Months		C		Per Year	\$426.00	\$426.00	
<i>Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff prior to first visit.</i>							
Gym Swipe Card (New)					Free	Free	
Gym Swipe Card (Replacement)		C		Per Replacement	\$28.00	\$28.00	
REHABILITATION (Medical professionals/workers' compensation etc)							
- Three months					\$325.00	\$325.00	
- Gym Swipe Card (New)				Per Card	\$28.00	\$28.00	
- Gym Swipe Card (Replacement)				Per Replacement	\$28.00	\$28.00	
Full Centre Memberships - Paid by Direct Debit *							
Single Adult - Twelve Months - (Fee payable per fortnightly - 26 payments)		C		Per Fortnight	\$27.00	\$25.00	
Concession - Twelve Months - (Fee payable per fortnightly - 26 payments)		C		Per Fortnight	\$20.00	\$16.00	
<i>Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff prior to first visit.</i>							
Gym Swipe Card (New)					Free	Free	
Gym Swipe Card (Replacement)		C		Per Replacement	\$28.00	\$28.00	
Fee for Early Exit from Direct Debit Contract		C			2 fortnights payable	2 fortnights payable	
<i>* Note: Full Centre membership includes access to: gymnasium, courts (and activities), group fitness classes and squash courts. Excludes creche services.</i>							
Gym Memberships							
SINGLE ADULT							
- Three Months Standard		C			\$254.00	\$254.00	
- Three Months Concession		C			\$191.00	\$191.00	
<i>Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff prior to first visit.</i>							
- One Month Standard		C			\$149.00	\$149.00	
- Gym swipe card (new)		C		Per Card	\$28.00	\$28.00	
- Gym swipe card (replacement)		C		Per Replacement	\$28.00	\$28.00	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Facility Hire Fees - During Advertised Opening Hours							
Creche Room Hire (No fee for community sporting club meetings held during business hours)		C		Per Hour	\$19.00	\$19.00	
Group Fit Room hire (Entry fee included)		C		Per Hour	POA	POA	
Hire of One Multi-Sport Court (includes entry)		C		Per Hour	\$38.00	\$38.00	
Hire of Half Multi-Sport Court (includes entry)		C		Per Hour	\$22.00	\$22.00	
Hire of Two Courts (includes entry)		C		Per Hour	\$75.00	\$75.00	
Fee Cap		C			\$735.00	\$735.00	
Facility Hire Fees - Outside Advertised Opening Hours (Commercial)							
Access After Hours (If Required)		C			Actual costs charged	Actual costs charged	
Supervision Fee (If Required)		C		Per Hour	\$68.00	\$68.00	
<i>Note: All other normal court hire fees apply</i>							
Facility Hire Fees - Outside Advertised Opening Hours (Sporting Clubs and Not-for-profit community organisations)							
Access After Hours (If Required)		C			Actual costs charged	Actual costs charged	
Supervision Fee (If Required)		C		Per Hour	\$42.00	\$42.00	
Hire of Multi-Sport Court - Per Hour (includes entry) - per court		C			\$15.00	\$15.00	
Fee Cap					\$735.00	\$735.00	
Centre Advertising Signage							
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for sign and installation cost)		C		Per Sign	\$105.00	\$105.00	
Mount Barker Library & CRC							
					Coordinator MB Library		
Temporary Membership - Bond - Non Residents		C			\$55.00	\$55.00	
Replacement of Lost Cards		C	GST	Per Card	\$3.00	\$3.00	
Fines Other - Per Item per week		C	GST		N/A	N/A	
Items Lost and / or Damaged by Reader (Considered lost if 8 weeks overdue)		C	GST		As indicated on stock item	As indicated on stock item	
Account Fee (Added to cost of lost item when billed)		C	GST		\$12.00	\$12.00	
Photocopying A4 B&W		C	GST	Per Copy	see below	\$0.20	
Photocopying A4 Colour		C	GST	Per Copy	see below	\$0.40	
Photocopying A3 B&W		C	GST	Per Copy	see below	\$0.30	
Photocopying A3 Colour		C	GST	Per Copy	see below	\$0.60	
Laminating A4		C	GST	Per Sheet	see below	\$2.30	
Shire Computer Usage		C	GST	Per Hour	N/A	\$5.00	
Shire Computer Usage - 15 to 30 minutes		C	GST		N/A	\$3.00	
Shire Computer Usage - Up to 15 minutes		C	GST		N/A	\$2.00	
Frequent user - 5 sessions between 5 – 60 mins. Full fee to be pre-paid (Concession Card Holders only)		C	GST		N/A	\$5.20	
Scanning - Up to 10 pages (Per scan recipient)		C	GST		see below	\$1.00	
3D Printing		C	GST	Per Hour	\$4.00	\$4.00	
Specialist Workshops / Programs		C	GST		At Cost	At Cost	
Sale of locally produced book		C	GST		At Cost	At Cost	

SCHEDULE OF FEES AND CHARGES 2025/2026

		Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
Administration Services								
A4 Printing and/or Copying	B&W - Up to 4 pages					\$ 1.00	\$ 1.00	
	Colour- up to 2 pages					\$ 1.00	\$ 1.00	
A3 Printing and/or Copying	B&W - Up to 2 pages					\$ 1.00	\$ 1.00	
	Colour - per page					\$ 1.00	\$ 2.00	
Scanning and/or Emailing	Up to 4 pages					\$ 1.00	\$ 1.00	
Fax Sent	Local					\$ 2.00	\$ 2.00	
	Interstate					\$ 3.00	\$ 3.00	
	International					\$ 5.00	\$ 5.00	
Fax Received	B&W / Colour					\$ 2.00	\$ 2.00	
Telephone Calls	Standard					\$ 1.00	\$ 1.00	
	STD					\$ 2.00	\$ 2.00	
	Mobile					\$ 3.00	\$ 3.00	
Laminating	A4					\$ 2.30	\$ 2.00	
	A3					\$ 4.00	\$ 4.00	
Binding	5 mm - Up to 35 pages					\$ 3.00	\$ 3.00	
	6mm - Up to 55 pages					\$ 4.00	\$ 4.00	
	8mm - Up to 70 pages					\$ 5.00	\$ 5.00	
	11mm - Up to 100 pages					\$ 6.00	\$ 6.00	
	12.5mm - Up to 115 pages					\$ 7.00	\$ 7.00	
	14mm - Up to 130 pages					\$ 8.00	\$ 8.00	
Individual Assistance (i.e. IT Tech Support, Secretarial) - per half hour						\$ 30.00	\$ 25.00	
Room Hire								
<u>Per Hour:</u>	Max amount of people (without tables)							
Auditorium	120					n/a	\$ 88.00	
Commercial Kitchen	10					\$ 70.00	\$ 66.00	
Meeting Room (MPR4)	60					\$ 60.00	\$ 55.00	
Board Room (MPR1)	20					\$ 45.00	\$ 44.00	
Standard Office						\$ 20.00	\$ 16.50	
<u>Full Day:</u>								
Auditorium	120					n/a	\$ 550.00	
Commercial Kitchen	10					\$ 350.00	\$ 330.00	
Meeting Room (MPR4)	60					\$ 300.00	\$ 330.00	
Board Room (MPR1)	20					\$ 225.00	\$ 264.00	
Standard Office						\$ 100.00	\$ 66.00	
Equipment Hire:								
<u>Per Hour:</u>								
Laptop, projector, camera, coffee machine, flip board, speakers, webcam					per item	\$ 15.00	\$ 11.00	
<u>Per Day:</u>								
Laptop, projector, camera, coffee machine, flip board, speakers, webcam					per item	\$ 75.00	\$ 55.00	
Cutlery / crockery hire					per head	\$ 2.20	\$ 2.20	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
PROGRAM 13 - Economic Services							
Rural Services							EMIA
Waybill Books		C	GST	Per Book	\$23.00	\$23.00	
Standpipe Cards		C	GST	Per Card	\$25.00	\$23.00	
Standpipe Water		C	GST Free	Per Kilolitre	\$11.00	\$11.00	
Non Potable Water Charge		C	GST Free	Per Kilolitre	\$5.00	\$4.73	
Government Dam Water Charge		C	GST Free	Per Kilolitre	\$1.00	\$1.00	
Mount Barker Regional Saleyards							Manager Saleyards
Cattle Weighing & Penning - Per Head		C	GST		\$13.30	\$12.76	
Cattle Penning Only - Per Head		C	GST		\$13.30	\$12.76	
Cattle Weighing Only - Per Head		C	GST		\$5.70	\$5.50	
Private Weighs - Per Head		C	GST		\$5.70	\$5.50	
Shipping Weighs - Per Head		C	GST		\$5.70	\$5.50	
Private/Shipping/Weighing only (per head – under 20 Cattle)		C	GST		\$7.80	\$7.48	
Stud Bull Sale - Per Head		C	GST		\$17.20	\$16.50	
Feed - Per Bale (Small)		C	GST		At Cost Plus \$2.60	At Cost Plus \$2.50	
Feed - Per Bale (Large)		C	GST		At Cost Plus \$20.80	At Cost Plus \$20.00	
Removal - Per Head - minimum charge (plus excess costs above minimum and disposal fee)		C	GST		\$219.00	\$210.65	
Agents Levy - Per Head		C	GST		\$1.10	\$1.10	
Wash Down Fee - Per Minute - Minimum Charge \$5.50		C	GST		\$0.95	\$0.88	
Manure Sales - Per Bobcat Bucket		C	GST		\$20.02	\$20.02	
Bulk Manure Sales - Per Bobcat Bucket		C	GST		\$16.00	\$15.40	
NLIS tagging services (per head / without permit – no evidence of previous tag)		C	GST		\$49.90	\$49.50	
NLIS tagging services (per head / without permit - evidence of previous tag)		C	GST		\$25.50	\$24.86	
NLIS tagging services (per head / non-readable tag)		C	GST		\$25.50	\$24.86	
NLIS tagging services (per head / with permit)		C	GST		\$25.50	\$24.86	
NLIS tagging services - Bulls (per head)		C	GST		\$75.50	\$72.60	
Transit Cattle - Per Head - Per Day (>2 animals)		C	GST		\$5.70	\$5.50	
Transit Cattle - Per Head - Per Day (<=2 animals)		C	GST		\$7.80	\$7.48	
Crush Fee - Per Head		C	GST		\$3.70	\$3.52	
Agistment Fee (per head/per week)		C	GST		\$0.55	\$0.55	
Avdata Key / shower key			GST		\$30.00	\$30.00	
After hours feeding, watering cattle or other services / call outs		C	GST		Staff Charge-out Fee	Staff Charge-out Fee	
Work undertaken on behalf of agents		C	GST		\$43.70	\$42.02	
Double Tag Removal		C	GST		\$20.00	20	
Transport Licensing							EMCCS
Special Series Local Authority Number Plates (eg: 10 PL)		C	GST		\$50.00	\$50.00	
Electric Vehicle Charging Stations							Project Coordinator
Peak Rate (5pm to 9pm) - Per kWh		C	GST	Per kWh	\$0.60	\$0.60	
Off-Peak Rate (9pm to 5pm) - Per kWh		C	GST	Per kWh	\$0.50	\$0.50	

SCHEDULE OF FEES AND CHARGES 2025/2026

	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2025/2026	2024/2025	Responsible Officer
PROGRAM 14 - Other Property & Services							
Works and Services							EMIA
Permanent Road Closure Application		C	GST	Per Application	\$778.00	\$778.00	
Temporary Road Closure Application		C	GST	Per Application	Actual Costs \$300.00 Plus Actual	Actual Costs \$300.00 Plus Actual	
Road Renaming Application		C	GST	Per Application	Costs Charged by Geographic Names Committee	Costs Charged by Geographic Names Committee	
Service & Tourism Directional Signs:							
- Application Fee & Sign		C	GST	Per Sign	\$471.00	\$471.00	
- Replacement of old, damaged or stolen sign		C	GST	Per Sign	\$187.00	\$187.00	
Erection of Lowood Road Banners		C	GST		Actual CostsTo Be Charged	Actual CostsTo Be Charged	
Tourist Board Advertising Signs (Production and Insertion on Board)		C	GST	Per Sign	\$84.00	\$84.00	
Provision of Rural Street Number - New		C	GST		\$36.00	\$36.00	
Provision of Rural Street Number – Number Amended by Authorities		C	GST		\$0.00	\$0.00	
Driveway entrances (Crossovers)							
Shire of Plantagenet Contribution (The Shire does not install driveway crossovers, but will provide a contribution to the landowner for the first crossover to a property, once a driveway crossover has been constructed to Council standards. Contribution values are based on a 50% share of the minimum standard, per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 15(11)).							
Constructed without stormwater pipes (typically a 6.25m verge width)		C	GST		\$291.00	\$291.00	
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, sealed)		C	GST		\$842.00	\$842.00	
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, Unsealed)		C	GST		\$409.00	\$409.00	
Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (Subject to provisions of Private Works Policy)							
Excavator		C	GST	Per Hour	\$221.00	\$221.00	
Grader		C	GST	Per Hour	\$221.00	\$221.00	
Loader		C	GST	Per Hour	\$185.00	\$185.00	
Backhoe		C	GST	Per Hour	\$130.00	\$130.00	
Skid-steer Loader		C	GST	Per Hour	\$110.00	\$110.00	
Low Loader		C	GST	Per Hour	\$180.00	\$180.00	
8 Tonne Truck		C	GST	Per Hour	\$121.00	\$121.00	
Tandem Truck		C	GST	Per Hour	\$153.00	\$153.00	
Tandem Truck & Pig Trailer		C	GST	Per Hour	\$175.00	\$175.00	
Tractor & Broom/Slasher/Cutter		C	GST	Per Hour	\$140.00	\$140.00	
4 Tonne Truck		C	GST	Per Hour	\$102.00	\$102.00	
Vibrating Roller		C	GST	Per Hour	\$172.00	\$172.00	
Multi Wheel Roller		C	GST	Per Hour	\$172.00	\$172.00	
Semi Trailer		C	GST	Per Hour	\$185.00	\$185.00	
Kanga Mini Skid-Steer Loader		C	GST	Per Hour	\$86.00	\$86.00	
Additional Labour Hours - Standard (As per staff charge-out fee)		C	GST	Per Hour	\$88.40	\$85.00	
The above charges will be modified in accordance with adjustments for applicable penalty labour rates (ie: weekend work)							
NOTE: Plant Availability Is Subject to the Council's Road Program							