



Shire of
Plantagenet

Mount Barker • Kendenup • Narrikup
Porongurup • Rocky Gully

ANNUAL BUDGET 2026/2027



SHIRE OF PLANTAGENET

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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

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

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	9,228,137	8,640,364	8,638,115
Grants, subsidies and contributions		3,240,979	5,152,728	4,470,730
Fees and charges	16	3,589,405	2,906,365	2,853,047
Interest revenue	10(a)	450,632	388,454	360,200
Other revenue		607,970	785,257	721,691
		17,117,122	17,873,167	17,043,783
Expenses				
Employee costs		(10,079,272)	(9,425,194)	(9,249,435)
Materials and contracts		(3,485,950)	(4,457,025)	(6,111,994)
Utility charges		(399,800)	(405,633)	(410,126)
Depreciation	6	(11,764,988)	(10,796,931)	(11,509,062)
Finance costs	10(c)	(52,518)	(21,076)	(56,551)
Insurance		(363,963)	(341,466)	(334,595)
Other expenditure		(810,290)	156,785	1,346,266
		(26,956,781)	(25,290,539)	(26,325,498)
		(9,839,659)	(7,417,372)	(9,281,715)
Capital grants, subsidies and contributions		4,803,083	4,769,746	10,200,136
Profit on asset disposals	5	131,893	30,304	91,337
Loss on asset disposals	5	(51,036)	(39,906)	(21,246)
		4,883,940	4,760,144	10,270,227
Net result for the period		(4,955,719)	(2,657,228)	988,512
Total comprehensive income for the period		(4,955,719)	(2,657,228)	988,512

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

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

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

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
General rates	2(a)(i)	9,211,191	8,624,164	8,628,400
Rates excluding general rates	2(a)	16,946	16,199	9,715
Grants, subsidies and contributions		3,240,979	5,152,728	4,470,730
Fees and charges	16	3,589,405	2,906,365	2,853,047
Interest revenue	10(a)	450,632	388,454	360,200
Other revenue		607,970	785,257	721,691
Profit on asset disposals	5	131,893	30,304	91,337
		17,249,015	17,903,472	17,135,120

Expenditure from operating activities

Employee costs		(10,079,272)	(9,425,194)	(9,249,435)
Materials and contracts		(3,485,950)	(4,457,025)	(6,111,994)
Utility charges		(399,800)	(405,633)	(410,126)
Depreciation	6	(11,764,988)	(10,796,931)	(11,509,062)
Finance costs	10(c)	(52,518)	(21,076)	(56,551)
Insurance		(363,963)	(341,466)	(334,595)
Other expenditure		(810,290)	156,785	1,346,266
Loss on asset disposals	5	(51,036)	(39,906)	(21,246)
		(27,007,817)	(25,330,446)	(26,346,744)

Non cash amounts excluded from operating activities

	3(c)	11,684,131	10,186,926	11,437,690
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Amount attributable to operating activities

1,925,329 2,759,952 2,226,066

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		4,803,083	4,769,746	10,200,136
Proceeds from disposal of property, plant and equipment	5(a)	396,646	153,034	291,680
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	54,224	53,062	53,062
		5,253,953	4,975,843	10,544,878

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(10,543,821)	(1,189,788)	(5,563,497)
Payments for construction of infrastructure	5(b)	(8,511,350)	(5,185,452)	(17,212,364)
		(19,055,171)	(6,375,239)	(22,775,861)

Amount attributable to investing activities

(13,801,218) (1,399,397) (12,230,983)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	6,504,365	0	5,100,000
Proceeds from new leases - non cash	8	286,105	0	286,105
Transfers from reserve accounts	9(a)	4,956,739	555,722	3,876,478
		11,747,209	555,722	9,262,583

Outflows from financing activities

Repayment of borrowings	7(a)	(146,151)	(170,493)	(170,493)
Payments for principal portion of lease liabilities	8	(56,096)	(11,966)	(13,066)
Transfers to reserve accounts	9(a)	(1,682,231)	(2,101,446)	(1,454,893)
		(1,884,477)	(2,283,905)	(1,638,452)

Non-cash amounts excluded from financing activities

	3(d)	(286,105)	0	(286,105)
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Amount attributable to financing activities

9,576,627 (1,728,183) 7,338,027

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	2,299,263	2,666,890	2,666,890
Amount attributable to operating activities		1,925,329	2,759,952	2,226,066
Amount attributable to investing activities		(13,801,218)	(1,399,397)	(12,230,983)
Amount attributable to financing activities		9,576,627	(1,728,183)	7,338,027
Surplus/(deficit) remaining after the imposition of general rates	3	0	2,299,263	0

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

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

1 BASIS OF PREPARATION

The annual budget of the shire of plantagenet which is a Class 3 local government is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

All funds through which the shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 5 to the annual budget.

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements
- AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11
- AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity

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

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

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

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
 - Expected credit losses on financial assets
 - Assets held for sale
 - Impairment losses of non-financial assets
 - Investment property
 - Estimated useful life of intangible assets
 - Measurement of employee benefits
 - Measurement of provisions
- changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
 - Expected credit losses on financial assets
 - Assets held for sale
 - Impairment losses of non-financial assets
 - Investment property
 - Estimated useful life of intangible assets
 - Measurement of employee benefits
 - Measurement of provisions

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Rural Townsite	Gross rental valuation	0.088671	219	3,467,266	307,446	0	307,446	285,215	285,215
Mount Barker Townsite	Gross rental valuation	0.088671	839	16,545,711	1,467,125	12,000	1,479,125	1,377,832	1,370,584
Strata Title	Gross rental valuation	0.088671	16	295,620	26,213	0	26,213	23,359	23,359
Rural GRV	Gross rental valuation	0.088671	47	1,593,444	141,292	0	141,292	133,421	133,421
Rural	Unimproved valuation	0.004258	855	1,232,204,000	5,246,725	0	5,246,725	5,023,341	5,023,341
Mining	Unimproved valuation	0.004258	0	0	0	0	0	0	0
Total general rates			1,976	1,254,106,041	7,188,801	12,000	7,200,801	6,843,168	6,835,920
(ii) Minimum payment									
		Minimum \$							
Rural Townsite	Gross rental valuation	1,183.00	320	1,368,264	378,560	0	378,560	361,908	361,908
Mount Barker Townsite	Gross rental valuation	1,183.00	208	1,679,113	246,064	0	246,064	237,921	237,921
Strata Title	Gross rental valuation	1,183.00	75	216,690	88,725	0	88,725	84,892	84,892
Rural GRV	Gross rental valuation	1,183.00	27	250,649	31,941	0	31,941	30,159	30,159
Rural	Unimproved valuation	1,350.00	934	181,104,050	1,260,900	0	1,260,900	1,058,400	1,058,400
Mining	Unimproved valuation	1,350.00	12	88,355	16,200	0	16,200	19,200	19,200
Total minimum payments			1,576	184,707,121	2,022,390	0	2,022,390	1,792,480	1,792,480
Total general rates and minimum payments			3,552	1,438,813,162	9,211,191	12,000	9,223,191	8,635,648	8,628,400
(iii) Ex-gratia rates									
Co-Operative Bulk Handling					4,946	0	4,946	4,715	4,715
Total ex-gratia rates					4,946	0	4,946	4,715	4,715
Total rates					9,216,137	12,000	9,228,137	8,640,363	8,633,115
Instalment plan charges							15,000	12,188	15,000
Instalment plan interest							28,000	26,815	24,000
Late payment of rate or service charge interest							35,000	35,021	35,000
							78,000	74,024	74,000

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

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

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

Option 2 (Two Instalments)

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

Option 3 (Four Instalments)

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

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

(c) Service Charges

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

(d) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

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

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

SHIRE OF PLANTAGENET

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

3. NET CURRENT ASSETS

(c) Non-cash amounts excluded from operating activities

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

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:

- Pensioner deferred rates

- Employee provisions

- Contract liability

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2025	2025/26 Budget 30 June 2025
	\$	\$	\$
5	(131,893)	(30,304)	(91,337)
5	51,036	39,906	21,246
6	11,764,988	10,796,931	11,509,062
	0	0	(15,899)
	0	0	14,618
	0	(619,606)	0
	11,684,131	10,186,926	11,437,690

(d) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2025	2025/26 Budget 30 June 2025
	\$	\$	\$
8	(286,105)	0	(286,105)
	(286,105)	0	(286,105)

3. NET CURRENT ASSETS (CONTINUED)

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
Cash at bank and on hand		(945,547)	1,418,998	74,275
Term deposits		4,833,261	8,107,769	4,933,444
Total cash and cash equivalents		3,887,714	9,526,767	5,007,719
Held as				
- Unrestricted cash and cash equivalents		(945,547)	1,353,715	816,412
- Restricted cash and cash equivalents		4,833,261	8,173,052	4,191,307
	3(a)	3,887,714	9,526,767	5,007,719
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,833,261	8,173,052	4,191,307
		4,833,261	8,173,052	4,191,307
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9(a)	4,833,261	8,107,769	4,140,460
Unspent capital grants, subsidies and contribution liabilities		0	65,283	50,847
		4,833,261	8,173,052	4,191,307
Reconciliation of net cash provided by operating activities to net result				
Net result		(4,955,718)	(2,660,505)	988,513
Depreciation	6	11,764,988	10,796,931	11,509,062
(Profit)/loss on sale of asset	5	(80,857)	9,602	(70,091)
(Increase)/decrease in receivables		0	(590,466)	510,000
(Increase)/decrease in inventories		0	(199,520)	0
(Increase)/decrease in other assets		0	(1,096)	0
Increase/(decrease) in payables		0	(711,338)	0
Increase/(decrease) in contract liabilities		0	0	0
Increase/(decrease) in unspent capital grants		(65,283)	(27,034)	(130,000)
Increase/(decrease) in employee provisions		0	(10,308)	0
Capital grants, subsidies and contributions		(4,737,800)	(4,742,712)	(4,281,197)
Net cash from operating activities		1,925,330	1,863,553	8,526,287

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

5. PROPERTY, PLANT AND EQUIPMENT

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

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

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

By Program

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
130,983	120,215	120,000
844,595	775,172	810,000
75,292	68,706	65,000
738,424	684,443	750,000
8,259,482	7,575,203	8,150,689
147,955	135,794	135,794
269,591	247,432	247,432
804,278	737,922	441,147
485,968	443,622	780,000
8,420	8,420	9,000
11,764,988	10,796,931	11,509,062
7,785	7,143	1,500
296,600	272,213	259,797
42,195	38,726	40,787
35,006	32,125	34,183
37,103	34,053	37,103
97,240	89,246	87,000
1,205,602	1,106,268	1,153,545
8,701,370	7,985,567	8,674,720
704,840	646,812	679,500
637,247	584,777	540,927
11,764,988	10,796,931	11,509,062

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	12 to 100 years
Infrastructure - footpaths	20 to 40 years
Infrastructure - drainage	50 to 100 years
Infrastructure - parks and ovals	15 to 60 years
Other infrastructure - Other	10 to 100 years
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	
Intangible assets - computer software development	20 years

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2025/26 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Saleyards Roof	95	WATC	2.70%	0	0	0	0	0	28,122	(28,123)	0	(479)	28,122	0	(28,123)	0	(1,315)
Plantagenet Medical Centre	97	WATC	1.22%	174,153	0	(43,100)	131,052	(1,994)	216,383	(42,230)	174,153	(2,493)	216,383	0	(42,230)	174,153	(2,511)
Swimming Pool Refurbishment	99	WATC	3.68%	321,574	0	(48,827)	272,747	(11,398)	368,651	(47,077)	321,574	(12,934)	368,651	2,900,000	(47,077)	3,221,573	(13,148)
Wilson Park (Stage 1)		WATC		0	1,000,000	0	1,000,000	0	0	0	0	0	0	700,000	0	700,000	0
Mount Barker Waste Management Facility Cell 1		WATC		0	650,000	0	650,000	0	0	0	0	0	0	0	0	0	0
DFES - Bush Fire Brigade Sheds		WATC		0	1,500,000	0	1,500,000	0	0	0	0	0	0	1,500,000	0	1,500,000	0
Mount Barker SES Facility		WATC		0	800,000	0	800,000	0	0	0	0	0	0	0	0	0	0
DFES - Mount Barker SES Facility		WATC		0	2,554,365	0	2,554,365	0	0	0	0	0	0	0	0	0	0
				495,726	6,504,365	(91,927)	6,908,164	(13,392)	613,156	(117,431)	495,726	(15,906)	613,156	5,100,000	(117,431)	5,595,726	(16,974)
Self Supporting Loans																	
Plantagenet Village Homes	96	WATC	1.66%	179,707		(43,819)	135,888	(2,802)	222,807	(43,100)	179,707	(3,315)	222,807		(43,100)	179,707	(3,520)
Mount Barker Golf Club - Green A	100	WATC	4.40%	32,624	0	(10,405)	32,624	(1,321)	42,586	(9,962)	32,624	(1,759)	42,586	0	(9,962)	32,624	(964)
				212,331	0	(54,224)	168,512	(4,123)	265,393	(53,062)	212,331	(5,074)	265,393	0	(53,062)	212,331	(4,484)
				708,057	6,504,365	(146,151)	7,076,676	(17,515)	878,549	(170,493)	708,057	(20,980)	878,549	5,100,000	(170,493)	5,808,057	(21,458)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

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

7. BORROWINGS

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Wilson Park (Stage 1)	WATC	Debenture	10	5.1%	1,000,000	0	1,000,000	0
Mount Barker Waste Management Facility Cell 1	WATC	Debenture	10	5.1%	650,000	0	650,000	0
DFES - Bush Fire Brigade Sheds	WATC	Debenture	10	5.1%	1,500,000	0	1,500,000	0
Mount Barker SES Facility	WATC	Debenture	10	5.1%	800,000	0	800,000	0
DFES - Mount Barker SES Facility	WATC	Debenture	10	5.1%	2,554,365	0	2,554,365	0
					6,504,365	0	6,504,365	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	0	18,201	0
Total amount of credit unused	540,000	558,201	540,000
Loan facilities			
Loan facilities in use at balance date	7,076,676	708,057	5,808,057

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

Borrowings fair values are based on discounted cash flows

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

8. LEASE LIABILITIES

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

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027

9. RESERVE ACCOUNTS (CONTINUED)

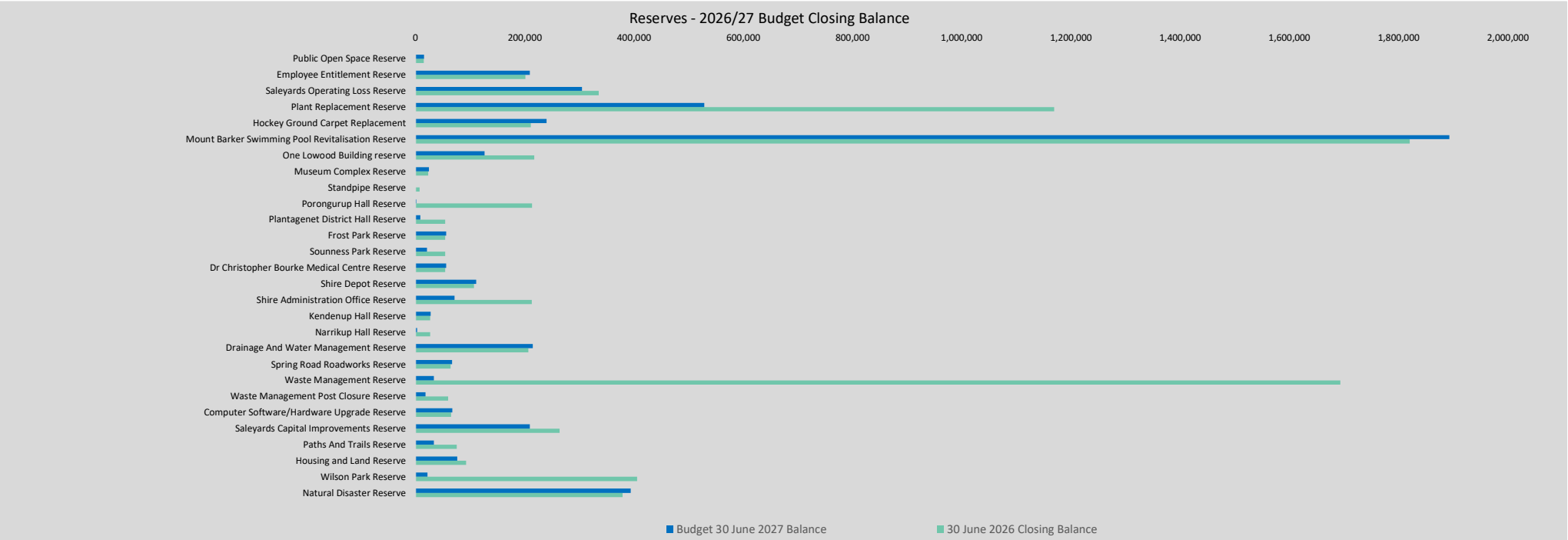
(b) Reserve Accounts - Purposes

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

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

9. RESERVE ACCOUNTS (CONTINUED)

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



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

10. OTHER INFORMATION

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

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

11. COUNCIL MEMBERS REMUNERATION

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

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

11. COUNCIL MEMBERS REMUNERATION (CONTINUED)

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

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

12. TRUST FUNDS

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

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

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

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 2027

14. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/ warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements, standpipe water, electric vehicle charge	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

15. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to fund the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To ensure a safer community in which to live.

Fire prevention, emergency services, animal control and administration of local laws.

Health

To provide an operational framework for good community health.

Inspection of food outlets and their control, noise control, pest control, inspection of abattoir.

Education and welfare

To support the needs of the community in education and welfare.

Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

Housing

Provide adequate housing to attract and retain staff.

Provision and 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, community resource centres, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).

Transport

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, pathways, cleaning and lighting of streets and depot maintenance.

Economic services

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds and standpipes.

Other property and services

To monitor and control overheads and operating accounts.

Private works, public works and plant overhead allocations.

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

16. FEES AND CHARGES

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

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

SHIRE OF PLANTAGENET
FOR THE YEAR ENDED 30 JUNE 2027
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Attachment A - DETAILED CAPITAL EXPENDITURE BY PROGRAM									SOURCE OF FUNDS 2026/2027											
Account Number	Job Number	Description	Asset Invest. Type	Balance Sheet Category	Responsible Manager	2025/2026 Amended Budget \$	2025/2026 Actual \$	2026/2027 Budget \$	RRG \$	R2R \$	Commodity Route Funding	DFES \$	Other Grants \$	New Loans \$	Reserve Funds \$	Plant Reserve \$	Other Contrib's \$	Proceeds Disposal of Assets \$	Council \$	Total Funding \$
Law Order & Public Safety																				
4050190	OC208A	Rocky Gully Water Tank	New	590	EMIA	70,500	70,624	-											0	0
4050230		Ranger Services Ute - Canopy Upgrade	Upgrade	530	EMDRS	-	-	50,000								50,000			0	50,000
4050230		ANIMAL - Plant & Equipment (Capital) - Ute Replacement	New	530	EMIA	-	-	60,000								60,000			0	60,000
4050514	BC208A	New Rocky Gully BFB Shed	New	514	CESM	767,985	1,279	767,985						750,000					17,985	767,985
4050514	BC210A	New Woogenellup BFB Shed	New	514	CESM	766,286	1,387	766,286						750,000					16,286	766,286
4050612		ESL SES - Buildings Specialised (Capital)	Upgrade	512	CESM	286,350	12,311	3,358,434						3,354,365					4,069	3,358,434
						1,891,121	85,600	5,002,705	-	-	-	-	-	4,854,365	-	110,000	-	-	38,340	5,002,705
Education & Welfare																				
4080714	BC401	Kendenup Mens Shed Upgrade Project	New	514	BMO	10,000	2,786	120,000											120,000	120,000
						10,000	2,786	120,000	-	-	-	-	-	-	-	-	-	-	120,000	120,000
Housing																				
4090109		STF HOUSE - Land (Subdivision - Martin Street)	New	508	EMDRS	80,000	15,129	20,000							20,000				0	20,000
						80,000	15,129	20,000	-	-	-	-	-	-	20,000	-	-	-	-	20,000
Community Amenities																				
4100108	LC500	O'Neill Road Waste Facility Expansion	Upgrade	508	EMIA	1,000,000	17,623	2,382,377						650,000	1,732,377				0	2,382,377
4100114	BC502	Kendenup Transfer Station Buildings - Building (Capital)	New	514	EMIA	85,000	26,948	-							0				0	0
4100114	BC500	O'Neill Road Waste Facility - Site Office	New	514	BMO	6,566	6,566	-											0	0
4100120		CCTV Installation Stage 1 - O'Neill Road Waste Facility	New	520	ICT	30,000	26,328	-											0	0
4100190	OC200	Denbarker BFB - 110,000Lt Water Tank Installation	New	590	EMIA	5,000	2,704	-											0	0
4100190	OC205	Narrikup BFB - 200,000Lt Water Tank Installation	Upgrade	590	MWS	10,000	3,739	6,261											6,261	6,261
4100190	OC502	Kendenup Refuse Site Infrastructure	Upgrade	590	MWS	10,000	-	10,000											10,000	10,000
4100190	OC500	O'Neill Waste Facility - Recycling Hub	New	590	EMIA	-	-	531,708					354,472		177,236				0	531,708
4100190	OC500B	O'Neill Waste Facility - Tipping Bay	New	590	EMIA	-	-	499,862							499,862				0	499,862
4100770	PC506	Mount Barker West Cemetery Improvements - Revitalisation (retaining wall, retic)	Renewal	570	MWS	32,173	24,039	8,134											8,134	8,134
4100790	OC505	Mount Barker East Cemetery Improvements (C/O)	Upgrade	590	MWS	24,100	-	-											0	0
4100790	OC506	Mount Barker West Cemetery Improvements (C/O)	New	590	MWS	23,251	-	-											0	0
4100790	OC506B	Mount Barker West Cemetery Improvements - Plinth Installation	Upgrade	590	MWS	10,000	1,056	8,944											8,944	8,944
4100790	OC507	Kendenup Cemetery improvements (C/O)	Upgrade	590	MWS	23,052	504	22,548											22,548	22,548
4100790	OC508	Rocky Gully Cemetery Infrastructure	New	590	EMIA	9,200	-	9,200											9,200	9,200
4100790	OC640F	Bus Shelter - Albany Highway - Kendenup Turnoff	New	590	EMIA	12,550	4,371	-											0	0
4100790	OC515	Rocky Gully Place Plan Implementation	New	590	MCRS	10,000	1,424	18,576											18,576	18,576
4100630		PLAN - Plant & Equipment Capital - 25/26 Budget	New	530	EMDRS	43,150	-	43,150								43,150			0	43,150
						1,334,042	115,303	3,540,760	-	-	-	-	354,472	650,000	2,409,475	43,150	-	-	83,663	3,540,760
Recreation & Culture																				
4110112	BC600	Plantagenet District Hall - Main Hall Rising Damp Rectification	Renewal	512	BMO	64,708	68,598	-											0	0
4110112	BC600D	Plantagenet District Hall - Building (Capital)	Renewal	512	EMCCS	47,554	-	47,554							47,554				0	47,554
4110112	BC605	Porongurup Hall and Toilet Upgrade	Renewal	512	EMDRS	500,000	102,899	627,101					150,000		220,000		60,000		197,101	627,101
4110114	BC603	Kendenup Hall - Building (Capital)	Renewal	514	EMIA	67,600	29,308	-											0	0
4110114	BC604	Narrikup Hall (& Garage) - Building (Capital) - Toilet Upgrade	Upgrade	514	BMO	229,986	2,376	279,079							25,000				254,079	279,079
4110114	BC604A	Narrikup Hall (& Garage) - Building Renewal (Capital) - Roof Safety System	Renewal	514	BMO	28,900	-	-											0	0
4110214	BC606	Woogenellup Hall - Building (Capital)	Renewal	512	BMO	55,286	15,335	-											0	0
4110290	OC607D	Swimming Pool - Stage 1B Construction (excl CSRFF)	New	590	EMCCS	8,400,000	410,789	-											0	0
4110290	OC607G	Swimming Pool - Water Fountain	New	590	MCRS	6,172	6,172	-											0	0
4110290	OC607F	Swimming Pool - Carpark Extension	New	590	MCRS	-	1,087	-											0	0
4110312	BC623A	Mount Barker Hill Ablutions	New	512	BMO	144,141	137,934	-											0	0
4110312	BC100	Administration Building - Lighting Upgrade	Renewal	512	BMO	11,500	-	-											0	0
4110312	BC100D	Administration Building - Replace Vinyl	Renewal	512	BMO	21,600	-	21,600											21,600	21,600
4110314	BC609	Sounness Park Buildings - Building (Capital) - Changeroom Locks	Upgrade	514	BMO	30,000	-	30,000											30,000	30,000
4110370	PC603	Kendenup Hall Park - Reticulation & Landscaping	Upgrade	570	EMIA	42,994	45,808	-											0	0
4110370	PC609G	Sounness Park - Water Tank Installation	New	570	EMIA	120,000	67,402	42,505							35,000				7,505	42,505
4110370	PC615A	Wilson Park - Youth Precinct Redevelopment	New	570	MCRS	2,752,392	7,481	2,842,519					1,431,623	1,000,000	400,000				10,896	2,842,519
4110370	PC800	Mount Barker Railway Station Infrastructure P&O - Reticulation Install	New	570	MWS	5,967	3,234	-											0	0
4110370	OC609B	Sounness Park - Entrance Revitalisation	Renewal	570	BMO	79,985	71,872	-											0	0
4110370	PC608A	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	Renewal	570	MWS	-	13,641	-											0	0
4110370	PC609A	Sounness Park - General	Renewal	570	MCRS	-	5,074	-											0	0
4110370	PC609B	Sounness Park - General	Renewal	570	MCRS	-	3,263	-											0	0
4110370	PC609A	Sounness Park Ovals (East & West) - Reticulation Upgrade	New	570	EMIA	-	-	90,000												

Shire of Plantagenet Attachment A - DETAILED CAPITAL EXPENDITURE BY PROGRAM									SOURCE OF FUNDS 2026/2027											
Account Number	Job Number	Description	Asset Invest. Type	Balance Sheet Category	Responsible Manager	2025/2026 Amended Budget \$	2025/2026 Actual \$	2026/2027 Budget \$	RRG \$	R2R \$	Commodity Route Funding	DFES \$	Other Grants \$	New Loans \$	Reserve Funds \$	Plant Reserve \$	Other Contrib's \$	Proceeds Disposal of Assets \$	Council \$	Total Funding \$
4120143	RC267	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (C/O) inc offset planting	Upgrade	540	EMIA	63,131	59,580	39,297											39,297	39,297
4120143	B5032	Carbarup-Moorilup-Collins Roads Intersection Realignment (State Blackspot)	Upgrade	540	EMIA	206,957	-	206,957					122,756						84,201	206,957
4120144	R2R324	Beech Road (BUA Sealed) (R2R) - Reconstruct & Widen SLK 0.34 - 0.94	Upgrade	540	EMIA	76,482	69,977	-											0	0
4120144	R2R001	Lowood Road (BUA Sealed) - Stabilisation SLK 0.565 - 1.26	Upgrade	540	MWS	112,500	12,041	-											0	0
4120144	R2R237	Third Avenue - Road upgrade, drainage and single coat seal	Upgrade	540	EMIA	-	-	112,660		112,660									0	112,660
4120144	RC240	Sixth Avenue - Road upgrade, drainage and seal	Upgrade	540	EMIA	-	-	0											0	0
4120145	R2R003	Woogenellup Road (OBUA Sealed) (R2R)	Renewal	540	EMIA	150,332	150,547	-											0	0
4120145	R2R027A	Woodlands Road (OBUA Sealed) (R2R) - Reseal SLK 0.0 - 5.70	Upgrade	540	MWS	271,083	232,977	-											0	0
4120146	R2R045B	Boyup Road (OBUA Sealed) (R2R) - Resheet SLK 20.15 - 22.53	Upgrade	540	MWS	154,700	90,128	-											0	0
4120146	R2R050	Turpin Road (OBUA Gravel) (R2R) - Resheet SLK 10.00 - 14.95	Upgrade	540	EMIA	193,092	161,536	-											0	0
4120149	RRG009A	Nornalup Road (OBUA Sealed) (RRG) - Reseal SLK 0.0 - 8.18	Upgrade	540	MWS	452,691	435,809	-											0	0
4120149	RRG017	Settlement Rd SLK 0.0 to 3.65 Reseal & Various Rutting Stabilization's (OBUA)	Renewal	540	MWS	210,995	186,395	-											0	0
4120149	RRG032	Carbarup Rd SLK 9.11 to 9.79 & 11.01 to 12.3 Upgrade (OBUA)	Upgrade	540	MWS	112,812	86,201	-											0	0
4120149	RRG032A2	Carbarup Road SLK 12.90 - 14.0 Widen & Reseal (RRG)	Upgrade	540	EMIA	308,038	284,524	-											0	0
4120149	RRG003	Woogenellup Road - Pavement stabilization (various SLKs)	Renewal	540	EMIA	-	-	441,331	294,221										147,110	441,331
4120149	RRG032	Carbarup Road - Floodway upgrade	Upgrade	540	EMIA	-	-	142,176	94,784										47,392	142,176
4120149	RRG142	Poorrarecup Road - Floodway upgrade and seal	Upgrade	540	EMIA	-	-	236,306	157,537										78,769	236,306
4120152	B5028A	Ormond Road (BUA Sealed) (BS) - Traffic Calming	Upgrade	540	MWS	199,861	139,238	60,623					39,973						20,650	60,623
4120161	OF515	Rocky Gully Heavy Vehicle Rest Area (HVRA Funding)	New	540	EMIA	182,000	7,887	174,113					145,600						28,513	174,113
4120162	CRF007	Yellanup Rd SLK 19.51 to 24.0 Upgrade to Type 5 Standard Rd (OBUA)	Upgrade	540	MWS	364,000	377,602	-											0	0
4120162	CRF014	Mallawillup Rd - Reseal SLK 0.00 - 5.0 (CR Funding)	Upgrade	540	MWS	319,500	284,737	-											0	0
4120162	SLRIP027	Woodlands Road - Resheet, double coat seal & renew drainage	Upgrade	540	EMIA	-	-	629,920						503,936					125,984	629,920
4120162	SLRIP033	Takalarup Road - Floodway upgrade	Upgrade	540	EMIA	-	-	548,082		548,082									0	548,082
4120163	CRF047	Lake Matilda Road - Resheet, drainage renewal & rock pitching	Renewal	540	EMIA	-	-	470,688			313,792								156,896	470,688
4120163	CRF033	Takalarup Road - Gravel resheet	Renewal	540	EMIA	-	-	249,278			166,185								83,093	249,278
4120165	DC041	Osborne St Sub-Surface Drainage (BUA)	New	550	MWS	60,000	16,338	43,662											43,662	43,662
4120166	DC008	Spencer Road (OBUA Sealed) - Drainage Capital	New	550	EMIA	54,238	70,804	-											0	0
4120166	DC061	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	Upgrade	550	EMIA	1,300,000	1,065,563	187,618											187,618	187,618
4120166	DC083	Sanders Road (OBUA Gravel) - Drainage Culvert Installation SLK 5.20	Upgrade	550	EMIA	40,000	16,669	-											0	0
4120166	DC083A	Sanders Road (OBUA Gravel) - Drainage Construction & Seal SLK 5.20 - 5.30	Upgrade	550	EMIA	83,850	103,013	-											0	0
4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	Renewal	560	MWS	13,450	8,825	4,625											4,625	4,625
4120170	FC044	Narpund Rd SLK 0.00 to 0.5 Cycle Lane Construction (C/O)	Renewal	560	MWS	9,840	4,615	5,225											5,225	5,225
4120170		Hambley Street Footpath - Footpath along Hambley Street to Lowood Road	New	560	MWS			50,000											0	50,000
4120170		Wayfinding Path - Footpath joining Caravan Park to Museum and into town	New	560	MWS			30,558									50,000		30,558	30,558
4120170		Government Dam Walking trail - Walking path around Government Dam	New	560	MWS			50,717							45,000				5,717	50,717
4120330		PLANT - Plant & Equipment (Capital) - 25/26 Budget	New	530	EMIA	616,300	343,248	273,052								134,407		138,646	0	273,052
4120330		PLANT - Plant & Equipment (Capital)	New	530	EMIA	-	-	665,000										66,400	598,600	665,000
		Shire Depot Gardeners Shed - Tank and Washbasin Installation	New	590	EMIA	0	0	6,885											6,885	6,885
						5,997,623	4,627,822	5,130,735	546,542	1,075,754	479,977	-	812,265	-	45,000	134,407	50,000	205,046	1,781,745	5,130,735
Economic Services																			0	0
4130890		Standpipe Upgrades	Upgrade	590	SM	-	45,815	-											0	0
4130414	BC802	SALEYARDS - Roof Extension (Between Buildings)	Upgrade	514	SM	21,395	11,711	-											0	0
4130414	BC802B	SALEYARDS - New Storage Hay Shed	New	514	SM	15,105	-	-											0	0
4130414	BC802C	Saleyards - Purpose Built Pump Shed	Renewal	514	SM	-	-	12,500							12,500				0	12,500
4130490	OC802B	SALEYARDS - Bitumen Repairs	New	590	SM	50,000	20,451	-											0	0
		Saleyards - Lighting Upgrade	Renewal	590	SM	-	-	20,236							20,236				0	20,236
		Saleyards - Surefoot Matting Renewal	Renewal	590	SM	-	-	134,056							134,056				0	134,056
						86,500	77,977	166,792	0	0	0	0	0	0	166,792	0	0	0	0	166,792
Other Property & Services																				
4120330		Water tanker unit for Water Truck	New	530	EMIA	-	-	60,000								60,000			0	60,000
4140214	BC700A	Replacement Building Store (Shire Depot)	New	514	BMO	90,000	69,001	-											0	0
4140220	PE100A	Administration Office - Furniture Fitout	New	520	CEO	150,000	26,428	150,000							150,000				0	150,000
4140230		ADMIN - Plant & Equipment (Capital) - 25/26 Budget	New	530	EMIA	39,000	38,668	-								0			0	0
4140230		ADMIN - Plant & Equipment (Capital) - CEO Vehicle	New	530	EMIA	-	-	80,000								57,500		22,500	0	80,000
4140330		PWO - Plant & Equipment (Capital) - 25/26 Budget	New	530	EMIA	200,085	113,655	86,430								86,430			0	86,430
4140330		PWO - Plant & Equipment (Capital)	New	530	EMIA	-	-	355,000								195,900		159,100	0	355,000
4140330		Relocatable Speed Devices x 6	New	530	EMIA	-	-	45,058											45,058	45,058
4140330		Bioremediating Parts Washing System	New	530	EMIA	-	-	7,055											7,055	7,055
4140330		Fully automatic 5hp air conditioner service station	New	530	EMIA	-	-	9,930											9,930	9,930
4140220	PE100B	CCTV Installation - Administration Centre	New	520	ICT	-	-	57,000					4,700						52,300	57,000
		Shire Depot IT - Video Conferencing Installation	New	520	ICT	-	-	15,000											15,000	15,000
Grand Totals						\$ 22,775,861	\$ 6,375,239	\$ 19,055,171	\$ 546,542	\$ 1,075,754	\$ 479,977	\$ -	\$ 2,753,060	\$ 6,504,365	\$ 3,618,821	\$ 687,387	\$ 110,000	\$ 386,646	\$ 2,892,619	\$ 19,055,171

Attachment A - DETAILED CAPITAL EXPENDITURE BY PROGRAM									SOURCE OF FUNDS 2026/2027											
Account Number	Job Number	Description	Asset Invest. Type	Balance Sheet Category	Responsible Manager	2025/2026 Amended Budget \$	2025/2026 Actual \$	2026/2027 Budget \$	RRG \$	R2R \$	Commodity Route Funding	DFES \$	Other Grants \$	New Loans \$	Reserve Funds \$	Plant Reserve \$	Other Contrib's \$	Proceeds Disposal of Assets \$	Council \$	Total Funding \$
Summary by Balance Sheet Category																				
		Land - Freehold		508		1,080,000	32,752	2,402,377												
		Buildings - Specialised		512		1,131,139	337,076	4,054,689												
		Buildings - Non Specialised		514		2,273,823	227,935	2,114,463												
		Furniture & Equipment		520		180,000	96,454	237,617												
		Plant & Equipment		530		898,535	495,571	1,734,675												
		Infrastructure - Roads		540		3,819,945	2,998,747	3,813,392												
		Infrastructure - Drainage		550		1,538,088	1,272,388	231,280												
		Infrastructure - Footpaths and Cycleways		560		23,290	13,439	141,126												
		Infrastructure - Parks & Ovals		570		3,033,511	241,816	2,983,158												
		Infrastructure - Other		590		8,797,530	659,062	1,342,395												
						22,775,861	6,375,239	19,055,171												
Summary by Asset Investment Type																				
		At No Cost	No Cost			0	0	0												
		Asset Renewal	Renewal			1,587,800	939,828	2,206,247												
		New Asset	New			14,938,593	1,590,453	8,060,987												
		Upgrading Asset	Upgrade			6,249,468	3,844,958	8,787,939												
						22,775,861	6,375,239	19,055,171												
Summary by Responsible Manager																				
		Chief Executive Officer			CEO	150,000	26,428	150,000												
		Executive Manager - Corporate & Community Services			EMCCS	8,595,645	531,475	163,171												
		- Manager Community & Recreation Services			MCRS	2,778,564	27,756	2,877,841												
		- IT Officer			ICT	30,000	26,328	72,000												
		Executive Manager - Infrastructure & Assets			EMIA	5,259,567	3,056,454	9,201,823												
		- Manager of Works			MWS	2,604,142	2,115,616	301,298												
		- Building Maintenance Officer			BMO	827,672	380,199	489,292												
		Executive Manager - Development & Regulatory Services			EMDRS	623,150	118,028	740,251												
		- Saleyards Manager			SM	86,500	77,977	166,792												
		- Community Emergency Services Manager			CESM	1,820,621	14,977	4,892,705												
						22,775,861	6,375,239	19,055,171												

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

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

Attachment B - DETAILED CAPITAL EXPENDITURE BY ASSET CLASS								SOURCE OF FUNDS 2026/2027											
Account Number	Job Number	Description	Asset Invest. Type	Responsible Manager	2025/2026 Amended Budget \$	2025/2026 Actual \$	2026/2027 Budget \$	RRG \$	R2R \$	Commodity Route Funding	DFES \$	Other Grants \$	New Loans \$	Reserve Funds \$	Plant Reserve \$	Other Contrib's \$	Proceeds Disposal of Assets \$	Council \$	Total Funding \$
4120145	R2R027A	Woodlands Road (OBUA Sealed) (R2R) - Reseal SLK 0.0 - 5.70	Upgrade	MWS	271,083	232,977	-											0	0
4120146	R2R045B	Boyup Road (OBUA Sealed) (R2R) - Resheet SLK 20.15 - 22.53	Upgrade	MWS	154,700	90,128	-											0	0
4120146	R2R050	Turpin Road (OBUA Gravel) (R2R) - Resheet SLK 10.00 - 14.95	Upgrade	EMIA	193,092	161,536	-											0	0
4120147	R2R248	Ross Road (OBUA Formed) (R2R) - Resheet SLK 0.1 - 170	Renewal	MWS	-	-	-											0	0
4120149	RRG009A	Nornalup Road (OBUA Sealed) (RRG) - Reseal SLK 0.0 - 8.18	Upgrade	MWS	452,691	435,809	-											0	0
4120149	RRG017	Settlement Rd Slk 0.0 to 3.65 Reseal & Various Rutting Stabilization's (OBUA)	Renewal	MWS	210,995	186,395	-											0	0
4120149	RRG032	Carbarup Rd Slk 9.11 to 9.79 & 11.01 to 12.3 Upgrade (OBUA)	Upgrade	MWS	112,812	86,201	-											0	0
4120149	RRG032A2	Carbarup Road SLK 12.90 - 14.0 Widen & Reseal (RRG)	Upgrade	EMIA	308,038	284,524	-											0	0
4120152	BS028A	Ormond Road (BUA Sealed) (BS) - Traffic Calming	Upgrade	MWS	199,861	139,238	60,623					39,973						20,650	60,623
4120161	OF515	Rocky Gully Heavy Vehicle Rest Area (HVRA Funding)	New	EMIA	182,000	7,887	174,113					145,600						28,513	174,113
4120162	CRF007	Yellanup Rd SLK 19.51 to 24.0 Upgrade to Type 5 Standard Rd (OBUA)	Upgrade	MWS	364,000	377,602	-											0	0
4120162	CRF014	Mallawillup Rd - Reseal SLK 0.00 - 5.0 (CR Funding)	Upgrade	MWS	319,500	284,737	-											0	0
4120138	STR001A	Lowood Road - Tree Removal and Planter Upgrades	Upgrade	EMIA	-	-	11,142											11,142	11,142
4120163	CRF047	Lake Matilda Road - Resheet, drainage renewal & rock pitching	Renewal	EMIA	-	-	470,688			313,792								156,896	470,688
4120142	RC259	Nindiup Road - 2nd coat seal	Renewal	EMIA	-	-	55,752											55,752	55,752
4120163	CRF033	Takalarup Road - Gravel resheet	Renewal	EMIA	-	-	249,278			166,185								83,093	249,278
4120149	RRG003	Woogenellup Road - Pavement stabilization (various SLKs)	Renewal	EMIA	-	-	441,331	294,221										147,110	441,331
4120142	RC297	Ferry Road - 2nd coat seal	Renewal	EMIA	-	-	69,552		69,552									0	69,552
4120138	R2R006	Beverley Road - Road Barrier Replacement	Upgrade	EMIA	-	-	207,200		207,200									0	207,200
4120138	RC355	Hambley Street - Road reconstruction & widening	Upgrade	EMIA	-	-	138,260		138,260									0	138,260
4120162	SLRIP027	Woodlands Road - Resheet, double coat seal & renew drainage	Upgrade	EMIA	-	-	629,920					503,936						125,984	629,920
4120138	RC001	Lowood Road - Pedestrian crossing - Asphalting works	Upgrade	EMIA	-	-	20,055											20,055	20,055
4120144	R2R237	Third Avenue - Road upgrade, drainage and single coat seal	Upgrade	EMIA	-	-	112,660		112,660									0	112,660
4120149	RRG032	Carbarup Road - Floodway upgrade	Upgrade	EMIA	-	-	142,176	94,784										47,392	142,176
4120162	R2R033	Takalarup Road - Floodway upgrade	Upgrade	EMIA	-	-	548,082		548,082									0	548,082
4120149	RRG142	Poorrarecup Road - Floodway upgrade and seal	Upgrade	EMIA	-	-	236,306	157,537										78,769	236,306
					3,819,945	2,998,747	3,813,392	546,542	1,075,754	479,977	0	812,265	0	0	0	0	0	898,854	3,813,392
Infrastructure - Drainage																			
4120166	DC008	Spencer Road (OBUA Sealed) - Drainage Capital	New	EMIA	54,238	70,804	-											0	0
4120165	DC041	Osborne St Sub-Surface Drainage (BUA)	New	MWS	60,000	16,338	43,662											43,662	43,662
4120166	DC061	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	Upgrade	EMIA	1,300,000	1,065,563	187,618											187,618	187,618
4120166	DC083	Sanders Road (OBUA Gravel) - Drainage Culvert Installation SLK 5.20	Upgrade	EMIA	40,000	16,669	-											0	0
4120166	DC083A	Sanders Road (OBUA Gravel) - Drainage Construction & Seal SLK 5.20 - 5.30	Upgrade	EMIA	83,850	103,013	-											0	0
					1,538,088	1,272,388	231,280	-	-	-	-	-	-	-	-	-	-	231,280	231,280
Infrastructure - Footpaths & Cycleways																			
4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	Renewal	MWS	13,450	8,825	4,625											4,625	4,625
4120170	FC044	Narpund Rd SLK 0.00 to 0.5 Cycle Lane Construction (C/O)	Renewal	MWS	9,840	4,615	5,225											5,225	5,225
4120170	FC355	Hambley Street Footpath - Footpath along Hambley Street to Lowood Road	New	MWS			50,000										50,000	0	50,000
4120170	FC640B	Wayfinding Path - Footpath joining Caravan Park to Museum and into town	New	MWS			30,558											30,558	30,558
4120170	FC647	Government Dam Walking trail - Walking path around Government Dam	New	MWS			50,717							45,000				5,717	50,717
					23,290	13,439	141,126	-	-	-	-	-	-	45,000	-	50,000	-	46,126	141,126
Infrastructure - Parks & Ovals																			
4100770	PC506	Mount Barker West Cemetery Improvements - Revitalisation (retaining wall, retic)	Renewal	MWS	32,173	24,039	8,134											8,134	8,134
4110370	PC603	Kendenup Hall Park - Reticulation & Landscaping	Upgrade	EMIA	42,994	45,808	-											0	0
4110370	PC609G	Sounness Park - Water Tank Installation	New	EMIA	120,000	67,402	42,505							35,000				7,505	42,505
4110370	PC615A	Wilson Park - Youth Precinct Redevelopment	New	MCRS	2,752,392	7,481	2,842,519					1,431,623	1,000,000	400,000				10,896	2,842,519
4110370	PC800	Mount Barker Railway Station Infrastructure P&O - Reticulation Install	New	MWS	5,967	3,234	-											0	0
4110370	OC609B	Sounness Park - Entrance Revitalisation	Renewal	BMO	79,985	71,872	-											0	0
4110370	PC608A	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	Renewal	MWS	-	13,641	-											0	0
4110370	PC609A	Sounness Park - General	Renewal	MCRS	-	5,074	-											0	0
4110370	PC609B	Sounness Park - General	Renewal	MCRS	-	3,263	-											0	0
4110370	PC609A	Sounness Park Ovals (East & West) - Reticulation Upgrade	New	EMIA	-	-	90,000											90,000	90,000
					3,033,511	241,816	2,983,158	-	-	-	-	1,431,623	1,000,000	435,000	-	-	-	116,535	2,983,158
Infrastructure - Other																			
4050190	OC208A	Rocky Gully Water Tank	New	EMIA	70,500	70,624	-												

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

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	2025/26 Budget	2025/26 Actual	2026/27 Budget	26/27 Budget Comments
2040192	MEMBERS - Depreciation	\$ 1,500	\$ 7,143	7,785	
2040199	MEMBERS - Administration Allocated	232,127	235,126	249,966	
		524,759	522,951	573,686	
OPERATING REVENUE					
3040101	MEMBERS - Reimbursements	500	224	250	
		500	224	250	
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY					
FIRE PREVENTION					
OPERATING EXPENDITURE					
2050100	FIRE - Employee Costs	EMDRS MF	150,000	149,786	141,108
2050103	FIRE - Uniforms	EMDRS HR	775	61	500
2050104	FIRE - Training & Development	EMDRS HR	1,000	3,012	1,500
2050108	FIRE - Other Employee Expenses	EMDRS MF	9,790	9,786	10,769
2050109	FIRE - Travel & Accommodation	EMDRS HR	0	437	500
2050110	FIRE - Motor Vehicle Expenses	EMDRS EMDRS	18,000	11,524	13,000
2050112	FIRE - Fire Prevention/Burning/Control (recoverable)	EMDRS EMDRS			0
	GEFIR01 Dfes Mitigation Activity Fund - Grant Expenditure	EMDRS EMDRS	100,000	9,500	100,000
	FIR04 Bushfire Risk Mitigation Co-Ordinator	EMDRS EMDRS	65,686	60,272	68,153
2050113	FIRE - Fire Prevention and Planning	EMDRS EMDRS	40,000	35,662	0
2050114	FIRE - Firebreak Installations (recoverable)	EMDRS EMDRS	15,000	1,450	3,000
2050115	FIRE - Printing and Stationery	EMDRS EMDRS	3,000	2,578	8,000
2050120	FIRE - Communication Expenses	EMDRS ICT	0	3,627	3,000
2050140	FIRE - Advertising & Promotion	EMDRS EMDRS	2,000	1,275	2,000
2050165	FIRE - Maintenance/Operations	EMDRS EMDRS	1,000	0	1,000
2050175	FIRE - Lease Interest Repayments	EMDRS MF	93	96	3
2050186	FIRE - Expensed Minor Asset Purchases	EMDRS EMDRS	1,500	7,131	1,500
2050187	FIRE - Other Expenses	EMDRS EMDRS	5,000	2,073	2,000
2050192	FIRE - Depreciation	EMCCS MF	230,000	244,730	266,650
2050199	FIRE - Administration Allocated	EMCCS MF	76,439	75,725	82,313
			719,283	618,725	704,996
OPERATING REVENUE					
3050100	FIRE - Contributions & Donations	EMDRS EMDRS	2,066	3,866	0
3050101	FIRE - Reimbursements	EMDRS EMDRS	110,000	112,311	115,000
3050110	FIRE - Grants	EMDRS EMDRS			0
	GIFIR01 Dfes - Mitigation Activity Fund Grant	EMDRS EMDRS	130,000	0	130,000
	GIFIR10 Rocky Gully Water Tank Water Grant	EMIA EMIA	38,709	38,709	0
3050120	FIRE - Charges - Fire Prevention	EMDRS EMDRS	3,000	0	3,000
3050135	FIRE - Other Income	EMDRS EMDRS	400	10	400
3050140	FIRE - Fines & Penalties	EMDRS EMDRS	2,000	2,760	3,000
			286,175	157,656	251,400

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL # JOB #

SCHEDULE 08 - EDUCATION & WELFARE

OTHER EDUCATION

OPERATING EXPENDITURE

2080292	OTHER ED - Depreciation
2080299	OTHER ED - Administration Allocated

OPERATING REVENUE

CARE OF FAMILIES AND CHILDREN

OPERATING EXPENDITURE

2080365	FAMILIES - Maintenance/Operations
2080388	FAMILIES - Building Operations
2080389	BO400 Mount Barker Child Care Centre - Building Operations
2080389	FAMILIES - Building Maintenance
2080392	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
2080687	AGED OTHER - Other Expenses
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

OTHER WELFARE

OPERATING EXPENDITURE

2080711	WELFARE - Disability Access Inclusion Plan (DAIP)
2080712	WELFARE - Youth Services
	GEWELF02 Grant Expenditure - Dlgsc Wa Creative Learning Funding
2080752	WELFARE - Consultants
2080746	WELFARE - Projects, Programs & Activities
	WELF00 Welfare - Projects (Shire Funded)
	GEWELF01 Grant Expenditure - International Day Of People With Disability

Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
EMCCS	MF	4,516	4,145	4,516	
EMCCS	MF	2,103	1,526	2,265	
		6,619	5,671	6,781	
		0	0	0	
EMIA	EMIA			0	
EMIA	EMIA			0	
EMIA	EMIA	2,400	2,881	2,546	
EMIA	BMO			0	
EMIA	BMO	1,000	0	0	
EMCCS	MF	17,868	16,621	18,110	
EMCCS	MF	10,724	7,338	11,548	
		31,992	26,840	32,204	
EMCCS	EMCCS	250	0	0	
EMCCS	EMCCS	15,000	10	20,000	Wanslea
		15,250	10	20,000	
EMCCS	EMCCS		200	0	
EMCCS	MCRS	9,500	436	4,500	
EMCCS	EMCCS	0	328	1,000	
EMCCS	MF	3,520	4,862	2,802	
EMCCS	EMCCS	0	0	49,500	EPS Meals on Wheels Community Grant Program
EMCCS	MF	45,346	38,655	48,831	
		58,366	44,481	106,633	
EMCCS	MCRS			0	
EMCCS	MCRS	1,000	0	1,000	
EMCCS	EMCCS	3,520	4,919	3,520	
		4,520	4,919	4,520	
EMCCS	MCRS	1,000	1,000	1,800	
EMCCS	MCRS	15,000	4,217	10,000	
EMCCS	MCRS	0	2,248	0	
EMCCS	MCRS	3,000	0	0	Budget request allocated to Other Culture
EMCCS	MCRS	5,000	1,565	0	
EMCCS	MCRS	2,000	92	3,000	
EMCCS	MCRS	0	744	1,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #		Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
2080788		WELFARE - Building Operations	EMCCS	EMCCS			0	
	BO401	Men'S Shed Buildings - Building Operations	EMCCS	EMCCS	2,000	1,239	1,688	
2080789		WELFARE - Building Maintenance	EMIA	BMO			0	
	BM401	Men'S Shed Buildings - Building Maintenance	EMIA	BMO	5,000	2,222	1,000	
2080792		WELFARE - Depreciation	EMCCS	MF	11,799	11,359	12,380	
2080799		WELFARE - Administration Allocated	EMCCS	MF	47,754	40,738	51,425	
					92,553	65,424	82,293	
OPERATING REVENUE								
3080710		WELFARE - Grants	EMCCS	EMCCS			0	
	GIWELF01	International Day Of People With Disability	EMCCS	EMCCS	1,000	1,000	1,000	
3080720		WELFARE - Fees & Charges	EMCCS	EMCCS	0	10	10	Mens Shed Rent
3080735		WELFARE - Other Income	EMCCS	EMCCS	100	0	0	
					1,100	1,010	1,010	
SCHEDULE 09 - HOUSING								
STAFF HOUSING								
OPERATING EXPENDITURE								
2090165		STF HOUSE - Maintenance/Operations	EMIA	EMIA			0	
	W402	103 Martin Street, Mount Barker - Ceo House Grounds	EMIA	EMIA	8,000	11,174	7,000	
	W403	105 Martin Street Mount Barker - Staff House Grounds	EMIA	EMIA	1,000	3,156	3,500	
	W404	Shire Depot Staff House Grounds	EMIA	EMIA	1,000	672	1,000	
2090186		STF HOUSE - Expensed Minor Assets	EMCCS	EMCCS	0	1,495	0	
2090188		STF HOUSE - Building Operations	EMIA	EMIA		(1)	0	
	BO402	103 Martin Street, Mount Barker - Ceo House - Building Operations	EMIA	EMIA	3,540	4,459	6,194	
	BO403	105 Martin Street, Mount Barker - Staff House - Building Operations	EMIA	EMIA	1,375	1,957	1,814	
	BO404	Shire Depot Staff House - Building Operations	EMIA	EMIA	1,275	1,114	1,350	
2090189		STF HOUSE - Building Maintenance	EMIA	BMO			0	
	BM402	103 Martin Street, Mount Barker - Ceo House - Building Maintenance	EMIA	BMO	9,000	8,882	9,000	
	BM403	105 Martin Street, Mount Barker - Staff House - Building Maintenance	EMIA	BMO	4,000	2,816	15,000	
	BM404	Shire Depot Staff House - Building Maintenance	EMIA	BMO	0	250	0	
2090192		STF HOUSE - Depreciation	EMCCS	MF	37,103	34,053	37,103	
2090198		STF HOUSE - Staff Housing Costs Recovered	EMCCS	MF	(19,190)	(17,802)	(79,422)	103 Martin reallocated to Admin, 105 Martin & Depot House reallocated to PWO
2090199		STF HOUSE - Administration Allocated	EMCCS	MF	12,035	8,367	12,960	
					59,138	60,592	15,499	
OPERATING REVENUE								
3090101		STF HOUSE - Staff Rental Reimbursements	EMIA	EMIA	15,500	14,926	2,500	Correcting rent allocation to be receipted to BIF403 from 26/27. Only utility reimbursements to go here
3090120		STF HOUSE - Fees & Charges	EMIA	EMIA			0	
	BIF403	Building Income Fees & Charges - 105 Martin Street, Mount Barker - Staff House	EMIA	EMIA	0	0	13,000	
					15,500	14,926	15,500	

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE							
3100110	SAN - Grants	EMIA	EMIA	0	0	354,472	
3100120	SAN - Domestic Refuse Collection Charges	EMCCS	EMCCS	564,668	566,525	694,590	
3100130	SAN - Waste Management Fee	EMCCS	EMCCS	240,759	240,746	637,560	
3100131	SAN - Domestic Tipping Fees	EMIA	EMIA	500	1,638	650	
3100135	SAN - Other Income	EMIA	EMIA	15,000	5,513	10,000	
				820,927	814,422	1,697,272	
SANITATION - OTHER							
OPERATING EXPENDITURE							
2100205	SAN OTH - Recruitment	EMIA	HR	2,000	1,508	0	
2100211	SAN OTH - Waste Collection	EMIA	EMIA	62,000	56,980	70,000	
2100214	SAN OTH - Purchase of Street Bins	EMIA	EMIA	6,000	0	0	
2100265	SAN OTH - Maintenance/Operations	EMIA	EMIA			0	
	W520 Mount Barker - Public Bins And Rubbish Pickups	EMIA	EMIA	48,000	62,406	30,000	
	W521 Kendenup - Public Bins And Rubbish Pickups	EMIA	EMIA	500	418	380	
	W522 Narrikup - Public Bins And Rubbish Pickups	EMIA	EMIA	500	163	280	
	W523 Porongorup - Public Bins And Rubbish Pickups	EMIA	EMIA	500	0	500	
	W524 Rocky Gully - Public Bins And Rubbish Pickups	EMIA	EMIA	500	274	380	
2100287	SAN OTH - Other Expenses	EMIA	EMIA	17,500	10,219	20,000	
2100292	SAN OTH - Depreciation	EMCCS	MF	5,000	6,497	7,080	
2100299	SAN OTH - Administration Allocated	EMCCS	MF	12,856	20,534	13,844	
				155,356	158,999	142,464	
OPERATING REVENUE							
3100200	SAN OTH - Commercial Collection Charges	EMCCS	EMCCS	158,610	155,045	168,025	
3100220	SAN OTH - Fees & Charges	EMIA	EMIA	35,000	16,120	35,000	
3100231	SAN OTH - Commercial Tipping Fees	EMIA	EMIA	140,000	168,490	170,000	
3100321	SEW - Septic Tank Application/Inspection Fees	EMDRS	EMDRS	13,000	12,326	13,000	
3100235	SAN OTH - Other Income	EMIA	EMIA	60,000	60,619	63,000	Tip Shop Sales and Scrap Metal
				406,610	412,600	449,025	
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
2100600	PLAN - Employee Costs	EMCCS	MF	470,000	381,252	414,773	
2100603	PLAN - Uniforms	EMDRS	HR	500	30	500	
2100604	PLAN - Training & Development	EMDRS	HR	4,000	4,345	4,500	
2100605	PLAN - Recruitment	EMDRS	HR	0	1,455	500	
2100608	PLAN - Other Employee Expenses	EMCCS	MF	15,100	22,788	15,100	
2100609	PLAN - Travel & Accommodation	EMDRS	HR	0	1,678	3,000	
2100610	PLAN - Motor Vehicle Expenses	EMDRS	EMDRS	16,000	19,131	16,000	
2100615	PLAN - Printing and Stationery	EMDRS	EMDRS	1,000	780	1,000	
2100616	PLAN - Postage and Freight	EMDRS	EMDRS	0	170	200	
	ICT1006 Plan ICT Hardware	EMCCS	ICT	1,000	803	1,000	
	ICT1006A Plan ICT Annual Software Licensing	EMCCS	ICT	5,000	4,504	5,000	
	ICT1006B Plan ICT Support	EMCCS	ICT	0	780	5,000	
	ICT1006C Plan ICT Other Expenditure	EMCCS	ICT	0	5,375	1,000	
2100640	PLAN - Advertising & Promotion	EMDRS	EMDRS	4,000	1,643	2,000	
2100641	PLAN - Subscriptions & Memberships	EMDRS	EMDRS	1,000	0	1,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
2100652	PLAN - Consultants	EMDRS	EMDRS	120,000	51,546	80,000	
2100685	PLAN - Legal Expenses	EMDRS	EMDRS	5,000	986	5,000	
2100687	PLAN - Other Expenses	EMDRS	EMDRS	250	243	250	
2100699	PLAN - Administration Allocated	EMCCS	MF	152,725	152,255	164,462	
				795,575	649,764	720,285	
OPERATING REVENUE							
3100601	PLAN - Reimbursements	EMDRS	EMDRS	0	165	0	
3100610	PLAN - Grants	EMDRS	EMDRS	175,000	123,000	52,000	Final milestone payment made July 2026
3100620	PLAN - Planning Application Fees	EMDRS	EMDRS	40,000	55,442	56,000	
3100622	PLAN - Orders & Requisitions	EMDRS	EMDRS	12,000	7,982	12,000	
3100623	PLAN - Fees & Charges	EMDRS	EMDRS	1,000	2,273	3,000	
3100635	PLAN - Other Income	EMDRS	EMDRS	6,000	4,472	5,000	
3100640	PLAN - Fines & Penalties	EMDRS	EMDRS	0	660	500	
				234,000	193,994	128,500	
OTHER COMMUNITY AMENITIES							
OPERATING EXPENDITURE							
2100721	COM AMEN - Information Technology	EMCCS	ICT	3,000	4,151	4,000	Chronicle Software
2100752	COM AMEN - Consultants	EMCCS	MCRS	12,000	8,396	0	Total budget for this GL is \$20k split into two new jobs. YTD actuals for 25/26 is correct not being allocated to a job code
	Kendenup Place Plan	EMCCS	MCRS	0	0	12,314	
	Cemetery Unmarked Grave Investigation Project	EMCCS	MCRS	0	0	7,686	
2100766	COM AMEN - Cemetery Maintenance/Operations	EMIA	EMIA		1,548	0	
BM505	Mount Barker Cemetery East Buildings - Building Maintenance	EMIA	BMO	500	364	500	
BM506	Mount Barker Cemetery West Pavilion - Building Maintenance	EMIA	BMO	2,000	1,593	2,000	
BO505	Mount Barker Cemetery East Buildings - Building Operations	EMIA	EMIA	1,000	891	1,000	
BO506	Mount Barker Cemetery West Pavilion - Building Operations	EMIA	EMIA	3,000	3,318	3,700	
W505	Mount Barker Cemetery (East)	EMIA	EMIA	25,000	33,443	25,000	
W506	Mount Barker Cemetery (West)	EMIA	EMIA	48,000	44,782	48,000	
W507	Kendenup Cemetery	EMIA	EMIA	22,000	28,444	27,800	
W508	Rocky Gully Cemetery	EMIA	EMIA	8,000	4,501	8,000	
2100767	COM AMEN - Other Community Amenity Maintenance	EMIA	EMIA			0	
W515	Rocky Gully - Muir Hwy Roadside	EMIA	EMIA	1,500	1,309	1,500	
W517	Mount Barker Visitor Centre Dump Point	EMIA	EMIA	1,000	507	1,000	
2100787	COM AMEN - Other Expenses	EMIA	EMIA	0	1,800	0	
2100788	COM AMEN - Public Conveniences Operations	EMIA	EMIA		1	0	
BO509	Shire Administration Office - Public Toilets - Building Operations	EMIA	EMIA	7,116	8,002	7,170	
BO510	Kendenup Hall - Toilets - Building Operations	EMIA	EMIA	6,217	6,463	6,239	
BO511	Porongurup Hall - Toilets - Building Operations	EMIA	EMIA	514	14	2,765	
BO512	Woogenellup Hall - Toilets - Building Operations	EMIA	EMIA	614	114	625	
BO513	Mount Barker Railway Station - Toilet Block - Building Operations	EMIA	EMIA	6,825	7,716	8,848	
BO514	Wilson Park - Toilet Block - Building Operations	EMIA	EMIA	8,865	8,824	8,000	
BO515	Rocky Gully - Public Toilets (Muir Highway) - Building Operations	EMIA	EMIA	6,772	2,028	6,789	
BO516	Rocky Gully Hall Site - Toilets - Building Operations	EMIA	EMIA	1,600	846	1,600	
BO517	Pwakkenback Toilets - Building Operations	EMIA	EMIA	2,000	1,062	6,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
2100789	COM AMEN - Public Conveniences Maintenance	EMIA	BMO			0	
	BM509 Shire Administration Office - Public Toilets - Building Maintenance	EMIA	BMO	1,000	3,191	4,000	
	BM510 Kendenup Hall - Toilets - Building Maintenance	EMIA	BMO	2,000	2,602	3,000	
	BM511 Porongurup Hall - Toilets - Building Maintenance	EMIA	BMO	500	0	500	
	BM512 Woogenellup Hall - Toilets - Building Maintenance	EMIA	BMO	500	0	500	
	BM513 Mount Barker Railway Station - Toilet Block - Building Maintenance	EMIA	BMO	750	2,951	3,000	Often vandalised
	BM514 Wilson Park - Toilet Block - Building Maintenance	EMIA	BMO	500	1,610	1,500	
	BM515 Rocky Gully - Public Toilets (Muir Highway) - Building Maintenance	EMIA	BMO	2,000	1,755	2,000	
	BM516 Rocky Gully Hall Site - Toilets - Building Maintenance	EMIA	BMO	500	0	500	
	BM517 Pwackenback Toilets - Building Maintenance	EMIA	BMO	0	1,725	3,000	Seal floors, gutter
2100792	COM AMEN - Depreciation	EMCCS	MF	45,000	44,047	47,990	
2100799	COM AMEN - Administration Allocated	EMCCS	MF	69,814	55,712	75,180	
				290,087	283,710	331,706	
OPERATING REVENUE							
3100710	COM AMEN - Grants	EMIA	EMIA		0	0	
	GI510 Capital Grant - Lrcip - Kendenup Town Hall Toilets	EMIA	EMIA	15,043	15,043	0	
3100720	COM AMEN - Cemetery Fees (Burial)	EMCCS	EMCCS	65,000	44,539	46,000	
3100721	COM AMEN - Cemetery Fees (Niche Wall & Rose Garden)	EMCCS	EMCCS	0	0	1,000	
3100722	COM AMEN - Cemetery Fees (Monuments)	EMCCS	EMCCS	0	0	1,000	
				80,043	59,582	48,000	
SCHEDULE 11 - RECREATION & CULTURE							
PUBLIC HALLS AND CIVIC CENTRES							
OPERATING EXPENDITURE							
2110165	HALLS - Maintenance/Operations	EMIA	EMIA		(786)	0	
	W600 Plantagenet District Hall Grounds	EMIA	EMIA	15,000	15,787	10,700	
	W604A Narrikup Hall Grounds	EMIA	EMIA	9,000	24,689	8,000	
	W605 Porongurup Hall Grounds	EMIA	EMIA	1,000	443	1,060	
	W606 Woogenellup Hall Grounds	EMIA	EMIA	1,000	0	1,000	
	W616 Rocky Gully Hall Site Grounds	EMIA	EMIA	2,500	1,424	1,500	
2110188	HALLS - Town Halls and Public Bldg Operations	EMIA	EMIA		(1)	0	
	BO600 Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Operations	EMIA	EMIA	15,282	13,365	15,710	
	BO601 Plantagenet District Hall - Lesser Hall (Eps) - Building Operations	EMIA	EMIA	1,000	225	1,000	
	BO602 Plantagenet District Hall - Former Hacc Building (PI News) - Building Operations	EMIA	EMIA	1,537	1,271	1,940	
	BO603 Kendenup Hall - Building Operations	EMIA	EMIA	3,956	4,056	2,652	
	BO604 Narrikup Hall (& Garage) - Building Operations	EMIA	EMIA	7,525	10,528	10,178	
	BO605 Porongurup Hall - Building Operations	EMIA	EMIA	622	489	2,034	Additional for the reimbursement of PL insurance to committee
	BO606 Woogenellup Hall - Building Operations	EMIA	EMIA	1,524	2,480	2,826	Additional for the reimbursement of PL insurance to committee
2110189	HALLS - Town Halls and Public Bldg Maintenance	EMIA	BMO			0	
	BM600 Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Maintenance	EMIA	BMO	4,000	2,865	3,000	
	BM601 Plantagenet District Hall - Lesser Hall (Eps) - Building Maintenance	EMIA	BMO	1,500	5,447	2,000	
	BM602 Plantagenet District Hall - Former Hacc Building (PI News) - Building Maintenance	EMIA	BMO	0	3,848	3,000	Seperation wall - lease amendment
	BM603 Kendenup Hall - Building Maintenance	EMIA	BMO	500	1,643	7,000	Sink wastewater infrastructure, restump
	BM604 Narrikup Hall (& Garage) - Building Maintenance	EMIA	BMO	2,000	2,468	1,500	
	BM605 Porongurup Hall - Building Maintenance	EMIA	BMO	6,000	3,557	3,000	
	BM606 Woogenellup Hall - Building Maintenance	EMIA	BMO	1,000	0	4,000	Window replacement
2110192	HALLS - Depreciation	EMCCS	MF	185,000	174,880	190,540	
2110199	HALLS - Administration Allocated	EMCCS	MF	72,350	53,487	77,910	
				332,296	322,165	350,550	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE							
3110100	HALLS - Contributions & Donations	EMCCS	EMCCS	60,000	0	60,000	Porongurup Community Assn contribution to hall upgrade
3110101	HALLS - Reimbursements	EMCCS	EMCCS	2,700	3,660	4,000	Utility reimbursements
3110110	HALLS - Grants	EMCCS	EMCCS			0	
	GI605A Grant - Porongurup Hall And Toilet Upgrade	EMCCS	EMCCS	150,000	150,000	0	Lotterywest grant received in April 26 (Contract Liability)
3110121	HALLS - Local Hall Hire	EMCCS	EMCCS	1,200	1,681	1,000	
3110125	HALLS - Lease/Rental Income	EMCCS	EMCCS	10	20	20	
				213,910	155,361	65,020	
SWIMMING AREAS AND BEACHES							
OPERATING EXPENDITURE							
2110200	SWIM AREAS - Employee Costs	EMCCS	MF	207,240	231,282	212,096	
2110203	SWIM AREAS - Uniforms	EMCCS	HR	2,500	1,121	1,500	
2110204	SWIM AREAS - Training & Conferences	EMCCS	HR	6,800	1,444	3,800	
2110205	SWIM AREAS - Recruitment	EMCCS	HR	0	0	200	
2110207	SWIM AREAS - Protective Clothing	EMCCS	MCRS	0	46	200	
2110208	SWIM AREAS - Other Employee Expenses	EMCCS	MF	13,600	13,754	14,960	
2110209	SWIM AREAS - Travel & Accommodation	EMCCS	HR	1,000	2,316	2,500	
2110215	SWIM AREAS - Printing and Stationery	EMCCS	MCRS	200	1,541	1,000	
2110216	SWIM AREAS - Postage and Freight	EMCCS	MCRS	500	884	700	
2110220	SWIM AREAS - Communication Expenses	EMCCS	ICT	0	0	500	
2110221	SWIM AREAS - Information Technology	EMCCS	ICT			0	
	ICT607 Swim Areas Ict Hardware	EMCCS	ICT	1,000	0	4,000	
	ICT607A Swim Areas Ict Annual Software Licensing	EMCCS	ICT	500	375	1,000	
	ICT607B Swim Areas Ict Support	EMCCS	ICT	500	0	1,000	
	ICT607C Swim Areas Ict Other Expenditure	EMCCS	ICT	500	31	1,000	
2110222	SWIM AREAS - Security	EMCCS	MCRS	5,500	1,212	1,000	
2110240	SWIM AREAS - Advertising & Promotion	EMCCS	MCRS	200	300	200	
2110241	SWIM AREAS - Subscriptions & Memberships	EMCCS	MCRS	750	0	750	
2110251	SWIM AREAS - Kiosk Expenses	EMCCS	MCRS	26,000	19,448	24,000	
2110252	SWIM AREAS - Consultants	EMCCS	MCRS	10,000	0	0	
2110265	SWIM AREAS - Grounds Maintenance/Operations	EMCCS	MCRS			0	
	W607 Mount Barker Swimming Pool	EMCCS	MCRS	4,000	1,142	4,000	
2110270	SWIM AREAS - Loan 99 Interest Repayments	EMCCS	MF	13,148	15,555	11,398	
2110286	SWIM AREAS - Expensed Minor Asset Purchases	EMCCS	MCRS	3,000	4,450	7,900	Manual vacuum cleaner \$4,900, other various
2110287	SWIM AREAS - Other Expenses	EMCCS	MCRS	3,000	995	2,000	
2110288	SWIM AREAS - Building Operations	EMCCS	MCRS			0	
	BO607 Mount Barker Swimming Pool Buildings - Building Operations	EMCCS	MCRS	65,000	72,254	70,000	
2110289	SWIM AREAS - Building Maintenance	EMIA	BMO			0	
	BM607 Mount Barker Swimming Pool Buildings - Building Maintenance	EMIA	BMO	15,500	26,509	15,000	
2110246	SWIM AREAS - Projects, Programs & Activities	EMCCS	MCRS	500		0	
	SWIM00 Swim Areas - Programs & Activites General Expenditure	EMCCS	MCRS	0	451	0	
2110292	SWIM AREAS - Depreciation	EMCCS	MF	150,000	146,712	159,850	
2110299	SWIM AREAS - Administration Allocated	EMCCS	MF	122,256	99,981	131,651	
				653,194	641,803	672,205	

0

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE							
3110201	SWIM AREAS - Reimbursements	EMCCS	MCRS	0	4,016	0	
3110210	SWIM AREAS - Grants	EMCCS	MCRS			0	
	GI607E Swimming Pool - Stage 1B Construction (Csrff) - Grant Income	EMCCS	MCRS	2,750,000	0	0	
	GI607F Swimming Pool - Stage 1B Construction (Bendigo Bank) - Grant Income	EMCCS	MCRS	500,000	0	0	
3110220	SWIM AREAS - Admissions	EMCCS	MCRS	70,000	48,680	62,500	
3110221	SWIM AREAS - Kiosk Income	EMCCS	MCRS	33,000	29,404	33,000	
3110227	SWIM AREAS - Swimming Lesson Income	EMCCS	MCRS	0	7,751	8,000	
3110235	SWIM AREAS - Other Income	EMCCS	MCRS	1,500	1,170	1,000	
				3,354,500	91,021	104,500	
OTHER RECREATION AND SPORT							
OPERATING EXPENDITURE							
2110308	REC - Other Employee Expenses	EMCCS	MF	500	0	0	
2110320	REC - Communication Expenses	EMCCS	ICT	2,500	547	0	
2110344	REC - Other Grant Expenditure	EMCCS	EMCCS			0	
2110346	REC - Programs, Projects & Activities	EMCCS	EMCCS	1,000	0	0	
2110350	REC - Contract Services	EMCCS	EMCCS	45,060	29,880	15,180	Frost/Sounness Master Plan
2110352	REC - Consultants	EMCCS	EMCCS	0	6,500	0	25/26 Gresley Abas
2110360	REC - Recreation Grounds Maintenance/Operations	EMIA	EMIA			0	
	W611 Kendenup Community Grounds - General Grounds And Driveway	EMIA	EMIA	7,000	11,914	11,000	
	W621 ***DONT USE*** USE W618 Community Centre Grounds	EMIA	EMIA	0	178	0	No to be used, job is W618
2110362	REC - Golf Clubs Maintenance/Operations	EMIA	EMIA	8,140	4,860	15,654	Narpanup
2110363	REC - Other Recreation Clubs Maintenance/Operations	EMIA	EMIA			0	
	W610 ***DONT USE** USE W609D - Mount Barker Tennis Club	EMIA	EMIA	0	93	0	
	W614 Works - Mount Barker Recreation Centre (Grounds, Driveway, Carpark)	EMIA	EMIA	2,000	1,249	900	
	W624 Mount Barker Speedway	EMIA	EMIA	1,320	1,216	1,100	
2110364	REC - Trails & Tracks Maintenance/Operations	EMIA	EMIA			0	
	T000 Trails - Activation, Promotion, & Advertising	EMCCS	MCRS	11,500	0	5,000	Promotion of O'Neill & MBT
	T114 Trail Maintenance - O'Neill Road Trail	EMIA	EMIA	4,000	1,140	9,000	
	T623A Reveg Requirements For Pwackenbak Mb Trails Clearing Permit	EMIA	EMIA	30,000	268	36,820	\$29,732 C/Over from 25/26 plus additional \$7088
	T623 Trail And Pathway Maintenance - Mount Barker Hill	EMIA	EMIA	5,000	2,265	2,000	
2110365	REC - Parks & Gardens Maintenance/Operations	EMIA	EMIA			0	
	W603 Kendenup Hall Park	EMIA	EMIA	2,000	12,290	2,500	
	W615 Wilson Park	EMIA	EMIA	57,000	44,846	43,936	
	W646 Centenary Park	EMIA	EMIA	12,000	12,164	12,000	
	W651 War Memorial (Rsl Park)	EMIA	EMIA	17,000	28,474	17,000	
	W800 Mount Barker Railway Station	EMIA	EMIA	25,000	25,656	25,000	
2110366	REC - Oval Maintenance/Operations	EMIA	EMIA		2,645	0	
	W608A Frost Park - General	EMIA	EMIA	34,500	46,094	46,500	
	W608B Frost Park - Race Track	EMIA	EMIA	2,000	563	2,500	
	W608C Frost Park - In Field	EMIA	EMIA	44,500	52,501	52,000	
	W609A Sounness Park - General	EMIA	EMIA	79,500	67,706	79,500	
	W609B Sounness Park - Football	EMIA	EMIA	60,160	57,597	58,724	
	W609C Sounness Park - Cricket/Soccer	EMIA	EMIA	49,500	43,501	49,500	
	W609D Sounness Park - Tennis	EMIA	EMIA	8,440	9,678	15,534	
	W609E Sounness Park - Hockey	EMIA	EMIA	12,790	10,131	9,500	
	W612 Narrikup Sporting Oval	EMIA	EMIA	12,500	17,651	12,500	
	W613 Narrikup Combined Sports Club	EMIA	EMIA	500	708	1,000	
	W650 Kendenup Community Grounds - Oval Maintenance	EMIA	EMIA	5,000	4,362	5,000	

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Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
2110389	REC - Building Maintenance	EMIA	BMO		1	0	
	BM608 Frost Park Buildings - Building Maintenance	EMIA	BMO	12,000	7,857	10,000	
	BM609 Sounness Park Buildings - Building Maintenance	EMIA	BMO	20,000	15,832	15,000	
	BM610 Mount Barker Tennis Club Buildings - Building Maintenance	EMIA	BMO	5,000	2,368	3,000	
	BM611 Kendenup Community Grounds Buildings - Building Maintenance	EMIA	BMO	1,000	2,273	2,000	
	BM612 Narrikup Oval - Combined Sports Club Building - Building Maintenance	EMIA	BMO	1,000	1,195	2,000	
	BM615 Wilson Park Buildings - Building Maintenance	EMIA	BMO	1,500	1,414	32,000	Includes \$30,000 to demolish toilets
	BM616 Rocky Gully Hall Site Buildings - Building Maintenance	EMIA	BMO	0	0	200	
	BM617 Kendenup Country Club Buildings - Building Maintenance	EMIA	BMO	0	972	5,000	
2110392	REC - Depreciation	EMCCS	MF	600,000	582,007	634,380	
2110399	REC - Administration Allocated	EMCCS	MF	198,400	192,397	233,567	
				1,695,338	1,657,347	1,736,689	
OPERATING REVENUE							
3110300	REC - Contributions & Donations	EMCCS	EMCCS	13,000	0	13,000	Ingoldby Developer POS Contribution (OFW661)
3110301	REC - Reimbursements	EMCCS	EMCCS	10,000	17,610	18,000	
3110310	REC - Grants	EMCCS	EMCCS			0	
	GI611 Grant Income - Kendenup Community Grounds (Water Tanks)	EMCCS	EMCCS	20,303	13,535	6,768	
	GI615A Wilson Park Youth Precinct - Stage 1 - CSRFF - Grant Income	EMCCS	EMCCS	1,495,226	63,603	1,431,623	
	GI651 Memorial Park Upgrade / RSL Project - Stronger Communities Program	EMCCS	EMCCS	20,000	20,000	0	
	GIOFTR114D Grant Income - Mount Barker Hill / Pwackenbak (Lrcip4)	EMCCS	EMCCS	370,846	375,742	0	
3110312	REC - Grants - Other Programs	EMCCS	EMCCS	23,423	26,423	0	WAFC Sounness Lights
3110320	REC - Fees & Charges	EMCCS	EMCCS	4,500	2,373	3,500	
3110322	REC - Oval/Reserve Hire	EMCCS	EMCCS	6,500	7,483	7,500	
3110325	REC - Sport Leases & Rentals	EMCCS	EMCCS	0	60	60	Sporting Groups Lease Payments
3110330	REC - Self Supporting Loan Interest Received (MB Bowls Club - Loan 100)	EMCCS	MF	964	1,764	1,321	
3110335	REC - Other Income	EMCCS	EMCCS		85	0	
				1,964,762	528,678	1,481,772	
MOUNT BARKER COMMUNITY CENTRE (LIBRARY & CRC)							
OPERATING EXPENDITURE							
2110500	LIBRARY - Employee Costs	EMCCS	MF	370,348	384,816	318,534	Incl. CRC Staff
2110503	LIBRARY - Uniforms	EMCCS	HR	3,025	0	3,000	
2110504	LIBRARY - Training & Development	EMCCS	HR	5,000	2,360	4,000	
2110505	LIBRARY - Recruitment	EMCCS	HR	0	1,003	1,000	
2110508	LIBRARY - Other Employee Expenses	EMCCS	MF	10,500	10,477	11,550	
2110509	LIBRARY - Travel & Accommodation	EMCCS	HR	1,000	1,367	1,500	
2110511	LIBRARY - Office Equipment Maintenance	EMCCS	MCRS	5,000	1,385	3,000	
2110512	LIBRARY - Book Purchases	EMCCS	MCRS	3,500	3,525	4,000	
2110514	LIBRARY - Local History	EMCCS	MCRS	11,500	0	6,000	
2110515	LIBRARY - Printing and Stationery	EMCCS	MCRS	4,500	10,349	9,500	
2110516	LIBRARY - Postage and Freight	EMCCS	MCRS	5,000	5,599	5,500	
2110517	LIBRARY - Event Catering	EMCCS	MCRS	5,000	3,542	6,500	
2110520	LIBRARY - Communication Expenses	EMCCS	ICT	2,500	2,786	3,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
HERITAGE							
OPERATING EXPENDITURE							
2110665	HERITAGE - Maintenance/Operations	EMIA	EMIA			0	
	W619 Mount Barker Historic Museum Grounds	EMIA	EMIA	24,000	24,900	30,300	Includes \$30k community grant - res 148/25 Nov 25
2110688	HERITAGE - Building Operations	EMIA	EMIA		(5,277)	0	
	BO619 Mount Barker Historic Museum Buildings - Building Operations	EMIA	EMIA	12,615	10,139	13,145	
	BO620 Mount Barker Railway Station - Ag Centre Building - Building Operations	EMIA	EMIA	11,875	14,592	12,034	
2110689	HERITAGE - Building Maintenance	EMIA	BMO			0	
	BM619 Mount Barker Historic Museum Buildings - Building Maintenance	EMIA	BMO	18,000	2,376	5,000	
	BM620 Mount Barker Railway Station - Ag Centre Building - Building Maintenance	EMIA	BMO	2,000	2,679	2,500	
2110692	HERITAGE - Depreciation	EMCCS	MF	72,000	67,010	73,010	
2110699	HERITAGE - Administration Allocated	EMCCS	MF	24,509	17,114	26,393	
				164,999	133,533	162,382	
OPERATING REVENUE							
3110601	HERITAGE - Reimbursements	EMCCS	EMCCS	0	3,537	3,500	Museum utility reimbursements
3110620	HERITAGE - Fees & Charges	EMCCS	EMCCS	0	20	20	Oyster Harbour & Wilson Inlet Lease Payments
3110625	HERITAGE - Museum Lease Income	EMCCS	EMCCS	0	10	10	Museum Lease Payment
				0	3,567	3,530	
OTHER CULTURE							
OPERATING EXPENDITURE							
2110712	OTH CUL - ANZAC Day	CEO	CEO	1,200	1,415	1,500	
2110714	OTH CUL - Christmas Lights	CEO	EMIA		(1)	0	
	W691 DON'T USE Christmas Lights	CEO	EMIA	0	154	0	
	W692 Christmas Tree & Christmas Lights/Decorations	CEO	EMIA	36,000	14,409	30,000	
2110717	OTH CUL - Community Activities	EMCCS	MCRS	10,000	5,894	10,000	
2110718	OTH CUL - Community Grants Scheme	EMCCS	MCRS	78,000	37,570	0	
2110723	OTH CUL - Artwork Storage	EMCCS	MCRS	5,450	671	5,500	
2110724	OTH CUL - Artwork Purchases	EMCCS	MCRS	1,000	0	1,000	
2110725	OTH CUL - Festival & Events	EMCCS	MCRS	10,000	2,955	10,000	
2110740	OTH CUL - Advertising & Promotion	EMCCS	MCRS	1,000	0	1,000	
2110743	OTH CUL - Other Festival Events	EMCCS	MCRS	10,000	4,063	0	Postings barred to account as no longer required
2110744	OTH CUL - Other Grant Expenditure	EMCCS	EMCCS			0	
	GEcul01 Every Club - Contributions Expenditure	EMCCS	EMCCS	11,300	4,116	0	No longer funded
2110746	OTH CUL - Projects, Programs & Activities	EMCCS	MCRS	17,000	5,671	13,000	
2110752	OTH CUL - Consultants	EMCCS	MCRS	45,000	6,118	53,912	\$12k Strategic Planning Project, \$41,912 for A&C Strategy
2110765	OTH CUL - Maintenance/Operations	EMCCS	EMCCS			0	
	W622 Mitchell House - Arts Centre Grounds	EMIA	EMIA	2,000	269	300	
2110787	OTH CUL - Other Expenses	EMCCS	MCRS	500	0	500	
2110788	OTH CUL - Building Operations	EMCCS	EMCCS			0	
	BO621 **DONT USE** USE BO618 - Community Centre - Main Building - Building Operations	EMCCS	EMCCS	0	494	0	
	BO622 Mitchell House - Arts Centre - Building Operations	EMCCS	EMCCS	3,045	1,690	3,200	
	BO624 Mount Barker Speedway Buildings - Building Operations	EMCCS	EMCCS	400	270	400	
	BO625 West Plantagenet Pony Club Buildings - Building Operations	EMCCS	EMCCS	244	144	158	
2110789	OTH CUL - Building Maintenance	EMIA	BMO			0	
	BM622 Mitchell House - Arts Centre - Building Maintenance	EMIA	BMO	2,000	0	2,500	
	BM624 Mount Barker Speedway Buildings - Building Maintenance	EMIA	BMO	500	0	500	
2110792	OTH CUL - Depreciation	EMCCS	MF	136,383	126,345	137,660	
2110799	OTH CUL - Administration Allocated	EMCCS	MF	133,073	94,488	143,299	
				504,095	306,735	414,429	

NOTES TO AND FORMING PART OF THE BUDGET
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Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
OPERATING REVENUE							
3110700	OTH CUL - Contributions & Donations	EMCCS	EMCCS			0	
	GICUL01 Every Club - Contributions Income	EMCCS	EMCCS	11,300	0	0	Funding Discontinued
3110701	OTH CUL - Reimbursements	EMCCS	EMCCS	18,000	3,830	0	Removed budget as charges previously allocated here incorrectly
3110720	OTH CUL - Fees & Charges	EMCCS	EMCCS	200	183	200	
3110735	OTH CUL - Other Income	EMCCS	EMCCS	2,500	1,818	2,000	
				32,000	5,831	2,200	
RECREATION CENTRE							
OPERATING EXPENDITURE							
2110800	REC CENTRE - Employee Costs	EMCCS	MF	219,884	227,695	230,376	
2110803	REC CENTRE - Uniforms	EMCCS	HR	2,000	862	2,000	
2110804	REC CENTRE - Training & Development	EMCCS	HR	4,000	669	1,000	
2110805	REC CENTRE - Recruitment	EMCCS	HR	1,000	0	500	
2110820	REC CENTRE - Communication Expenses	EMCCS	ICT	2,000	2,197	2,500	
2110808	REC CENTRE - Other Employee Expenses	EMCCS	MF	11,500	11,754	12,650	
2110815	REC CENTRE - Printing & Stationery	EMCCS	MCRS	0	1,106	1,000	
2110821	REC CENTRE - Information Technology	EMCCS	ICT		(1)	0	
	ICT614 Rec Centre Ict Hardware	EMCCS	ICT	2,000	495	8,500	Replace obsolete hardware
	ICT614A Rec Centre Ict Annual Software Licensing	EMCCS	ICT	1,000	278	1,000	
	ICT614B Rec Centre Ict Support	EMCCS	ICT	500	0	500	
	ICT614C Rec Centre Ict Other Expenditure	EMCCS	ICT	500	0	500	
2110825	REC CENTRE - Programs & Events	EMCCS	MCRS	16,500	15,570	19,500	
2110851	REC CENTRE - Kiosk Expenses	EMCCS	MCRS	5,000	5,454	6,000	
2110875	REC CENTRE - Lease Interest Repayments	EMCCS	MF	35,000	0	35,000	Gym Equip
2110886	REC CENTRE - Expensed Minor Asset Purchases	EMCCS	MCRS	15,000	12,787	15,000	
2110887	REC CENTRE - Other Expenses	EMCCS	MCRS	12,500	7,084	7,500	
2110888	REC CENTRE - Building Operations	EMCCS	MCRS		91	0	
	BO614 Mount Barker Recreation Centre - Building Operations	EMCCS	MCRS	41,665	28,566	30,182	
2110889	REC CENTRE - Building Maintenance	EMIA	BMO			0	
	BM614 Mount Barker Recreation Centre - Building Maintenance	EMIA	BMO	10,000	9,747	10,000	
2110890	REC CENTRE - Building Construction Projects (not capitalised)	EMCCS	MCRS		1,309	0	
	RC614D Mount Barker Recreation Centre - Carpark Upgrade	EMCCS	MCRS	54,500	32,625	0	Work completed in 25/26
	RC614C Mount Barker Recreation Centre - Resurface Basketball Courts	EMCCS	MCRS	20,000	0	0	
2110892	REC CENTRE - Depreciation	EMCCS	MF	1,362	1,250	1,362	
2110899	REC CENTRE - Administration Allocated	EMCCS	MF	129,990	117,854	139,980	
				585,901	477,392	525,050	
OPERATING REVENUE							
3110800	REC CENTRE - Contributions & Donations	EMCCS	MCRS	35,000	(19,880)	0	
3110801	REC CENTRE - Reimbursements	EMCCS	MCRS	28,000	36,826	38,000	
3110810	REC CENTRE - Grants	EMCCS	MCRS			0	
3110820	REC CENTRE - Fees & Charges	EMCCS	MCRS		82,679	0	
	IRC614 Rec Centre - Memberships Income	EMCCS	MCRS	125,000	92,734	150,000	
	IRC614A Rec Centre - Admissions Gym & Group Fitness (Casual Entry)	EMCCS	MCRS	15,000	0	5,000	
	IRC614B Rec Centre - Admissions Other	EMCCS	MCRS	15,000	0	15,000	
3110821	REC CENTRE - Kiosk Income	EMCCS	MCRS	8,000	8,637	10,000	
3110835	REC CENTRE - Other Income	EMCCS	MCRS	1,500	3,053	3,000	
				227,500	204,049	221,000	

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Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget	2025/26 Actual	2026/27 Budget	26/27 Budget Comments
				\$	\$		
2120235	ROADM - Traffic Signs/Equipment (Safety)	EMIA	EMIA	15,000	15,347	15,000	
2120252	ROADM - Consultants	EMIA	EMIA	65,000	100,574	90,000	
2120265	ROADM - Maintenance/Operations	EMIA	EMIA		962	0	
	W700 Shire Depot	EMIA	EMIA	159,000	152,877	159,018	
2120286	ROADM - Workshop/Depot Expensed Equipment	EMIA	EMIA	10,000	7,851	20,000	
2120287	ROADM - Other Expenses	EMIA	EMIA	49,000	46,523	20,000	
2120288	ROADM - Depot Building Operations	EMIA	EMIA			0	
	BO700 Shire Depot Buildings - Building Operations	EMIA	EMIA	16,760	20,908	20,723	
2120289	ROADM - Depot Building Maintenance	EMIA	BMO			0	
	BM700 Shire Depot Buildings - Building Maintenance	EMIA	BMO	21,000	29,489	20,000	
2120292	ROADM - Depreciation	EMIA	MF	8,674,720	7,985,567	8,701,370	
2120299	ROADM - Administration Allocated	EMIA	MF	304,209	273,001	327,588	
				13,120,913	11,879,241	13,510,449	
OPERATING REVENUE							
3120201	ROADM - Road Contribution Income	EMIA	EMIA	2,000,000	550,118	1,700,000	Flood Damage - \$300k transferred to reserves in 25/26
3120210	ROADM - Direct Road Grant (MRWA)	EMIA	EMIA	324,425	324,425	349,042	
3120220	ROADM - Sale of Minor Equipment and Scrap	EMIA	EMIA	1,000	0	1,000	
3120235	ROADM - Other Income	EMIA	EMIA	2,500	10,704	2,500	
				2,327,925	885,247	2,052,542	
ROAD PLANT PURCHASES							
OPERATING EXPENDITURE							
2120391	PLANT - Loss on Disposal of Assets	EMCCS	MF	16,443	39,906	34,631	
2120399	PLANT - Administration Allocated	EMCCS	MF	2,913	2,519	3,137	
				19,356	42,425	37,768	
OPERATING REVENUE							
3120390	PLANT - Profit on Disposal of Assets	EMCCS	MF	56,837	0	105,671	
				56,837	0	105,671	
TRAFFIC CONTROL (VEHICLE LICENSING)							
OPERATING EXPENDITURE							
2120500	LICENSING - Employee Costs	EMCCS	MF	89,001	70,823	81,292	
2120503	LICENSING - Uniforms	EMCCS	HR	0	0	560	
2120504	LICENSING - Training & Development	EMCCS	HR	2,000	406	1,000	
2120505	LICENSING - Recruitment	EMCCS	HR	0	0	500	
2120508	LICENSING - Other Employee Expenses	EMCCS	MF	4,500	4,426	4,950	
2120509	LICENSING - Travel & Accommodation	EMCCS	HR	1,000	2,324	2,000	
2120516	LICENSING - Postage & Freight	EMCCS	EMCCS	0	43	0	
2120599	LICENSING - Administration Allocated	EMCCS	MF	185,510	181,120	199,767	
				282,011	259,142	290,069	
OPERATING REVENUE							
3120502	LICENSING - Transport Licensing Commission	EMCCS	EMCCS	115,000	115,548	122,000	
3120535	LICENSING - Other Income	EMCCS	EMCCS	1,800	1,000	1,000	
				116,800	116,548	123,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL # JOB #

SCHEDULE 13 - ECONOMIC SERVICES

RURAL SERVICES

OPERATING EXPENDITURE

2130111	RURAL - Noxious Weed Control
2130112	RURAL - Feral Pig Control
2130113	RURAL - Feral Pig Control - Transfers to (Net Profit)
2130199	RURAL - Administration Allocated

OPERATING REVENUE

3130136	RURAL - Feral Pig Group Income
3130137	RURAL - Feral Pig Group - Transfers From (Net Loss)

TOURISM AND AREA PROMOTION

OPERATING EXPENDITURE

2130211	TOUR - Visitor Centre Contribution
2130240	TOUR - Public Relations & Area Promotion
2130242	TOUR - Festivals & Events
2130246	TOU000 Fesitivals & Events - In-Kind Contributions
	OP001A TOUR - Projects, Programs & Activities
	OP001A Main Street Bannercondas And Banner Flags Purchases
2130252	TOUR - Consultants
2130265	TOUR - Maintenance/Operations
2130287	TOUR - Other Expenses
2130288	TOUR - Building Operations
2130289	BO800 Mount Barker Railway Station - Tourist Bureau - Building Operations
	TOUR - Building Maintenance
	BM800 Mount Barker Railway Station - Tourist Bureau - Building Maintenance
2130292	TOUR - Depreciation
2130299	TOUR - Administration Allocated

OPERATING REVENUE

3130210	TOUR - Grants
3130220	TOUR - Fees & Charges

BUILDING CONTROL

OPERATING EXPENDITURE

2130300	BUILD - Employee Costs
2130304	BUILD - Training & Development
2130308	BUILD - Other Employee Expenses
2130309	BUILD - Travel & Accommodation
2130315	BUILD - Printing and Stationery
2130320	BUILD - Communication Expenses
2130321	BUILD - Information Systems
2130350	BUILD - Contract Services

Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
EMIA	EMIA	0	0	30,000	
EMCCS	MF	80,000	109,376	80,000	
EMCCS	MF	0	42,737	0	
EMCCS	MF	12,675	11,060	13,649	
		92,675	163,173	123,649	
EMCCS	EMCCS	80,000	126,731	80,000	
EMCCS	EMCCS	0	1,180	0	
		80,000	127,911	80,000	
CEO	EMCCS	43,000	42,545	48,600	Community Grant Contribution
CEO	EMCCS	30,000	14,811	20,000	incl. Film Support & GS Wine Strat Plan
CEO	CEO			0	
CEO	CEO	2,000	222	0	
EMCCS	MCRS			0	
EMCCS	MCRS	5,000	0	1,000	
CEO	EMCCS	10,000	0	5,000	
CEO	EMCCS	2,344	321	844	
CEO	EMCCS	0	180	0	
CEO	EMCCS			0	
CEO	EMCCS	4,460	3,051	3,536	
EMIA	BMO			0	
EMIA	BMO	3,000	2,619	4,000	
EMCCS	MF	34,000	30,858	33,620	
EMCCS	MF	28,061	24,984	30,217	
		161,865	119,591	146,818	
CEO	CEO			0	
CEO	CEO	1,000	768	800	
		1,000	768	800	
EMDRS	MF	129,198	128,972	136,715	
EMDRS	HR	2,000	819	1,500	
EMDRS	MF	3,200	3,127	3,520	
EMDRS	HR	1,000	883	1,000	
EMDRS	EMDRS	0	61	0	
EMDRS	ICT	2,000	3,321	2,000	
EMDRS	ICT	0	1,947	3,500	
EMDRS	EMDRS	20,000	4,500	5,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
2140265	ADMIN - Maintenance/Operations	EMIA	EMIA			0	
	W100 Shire Administration Office	EMIA	EMIA	40,000	47,512	45,000	
2140282	ADMIN - Bad Debts Expense	EMCCS	EMCCS	1,000	11,530	1,000	
2140283	ADMIN - Doubtful Debts Expense	EMCCS	EMCCS	200	0	200	
2140284	ADMIN - Audit Fees	EMCCS	MF	56,000	52,864	56,000	OAG Indicative Fee \$51,700 plus contingency for other audit services
2140285	ADMIN - Legal Expenses	EMCCS	EMCCS	10,000	18,704	15,000	
2140286	ADMIN - Expensed Minor Asset Purchases	EMCCS	EMCCS	5,000	4,680	5,000	
2140287	ADMIN - Other Expenses	EMCCS	EMCCS	20,000	24,230	15,000	Records Management now in account 2140227
2140288	ADMIN - Building Operations	EMIA	EMIA			0	
	BO100 Shire Administration Office - Building Operations	EMIA	EMIA	61,810	80,246	65,789	
2140289	ADMIN - Building Maintenance	EMIA	BMO			0	
	BM100 Shire Administration Office - Building Maintenance	EMIA	BMO	25,000	11,647	13,000	
2140292	ADMIN - Depreciation	EMCCS	MF	135,927	111,126	121,175	
2140298	ADMIN - Admin Staff Housing Costs Allocated	EMCCS	MF	19,190	16,917	40,335	
2140299	ADMIN - Administration Overheads Recovered	EMCCS	MF	(3,699,627)	(3,548,319)	(3,983,947)	
				0	655,797	0	
OPERATING REVENUE							
3140201	ADMIN - Reimbursements	EMCCS	EMCCS	1,000	1,618	1,000	
3140220	ADMIN - Fees & Charges	EMCCS	EMCCS	500	585	600	
3140235	ADMIN - Other Income	EMCCS	EMCCS	30,000	8,555	10,000	
3140290	ADMIN - Profit on Disposal of Assets	EMCCS	MF	8,724	8,724	19,147	
				40,224	19,482	30,747	
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
2140300	PWO - Employee Costs	EMCCS	MF	1,988,398	1,881,905	1,600,000	
	PWO - Employee Costs Superannuation	EMCCS	MF	0	0	440,000	
2140303	PWO - Uniforms	EMIA	HR	20,000	21,164	22,000	
2140304	PWO - Training & Development	EMIA	HR	80,000	86,590	80,000	
2140305	PWO - Recruitment	EMIA	HR	5,000	5,427	6,000	
2140307	PWO - Protective Clothing	EMIA	EMIA	8,000	9,906	10,000	
2140308	PWO - Other Employee Expenses	EMCCS	MF	70,000	71,979	75,000	
2140309	PWO - Travel & Accommodation	EMIA	HR	3,000	5,634	6,000	
2140310	PWO - Motor Vehicle Expenses	EMIA	EMIA	22,000	26,637	30,000	
2140315	PWO - Printing and Stationery	EMIA	EMIA	2,500	3,372	3,000	
2140316	PWO - Postage and Freight	EMIA	EMIA	17,000	6,429	8,000	
2140320	PWO - Communication Expenses	EMCCS	ICT	20,000	23,587	24,000	
2140321	PWO - Information Technology	EMCCS	ICT		697	0	
	ICT321 Pwo Ict Hardware	EMCCS	ICT	10,000	4,106	10,000	
	ICT321A Pwo Ict Annual Software Licensing	EMCCS	ICT	10,000	4,174	105,000	
	ICT321B Pwo Ict Support	EMCCS	ICT	15,000	0	10,000	
	ICT321C Pwo Ict Other Expenditure	EMCCS	ICT	5,000	527	1,000	
2140322	PWO - Security	EMIA	EMIA	2,500	0	2,500	
2140328	PWO - Supervision	EMIA	EMIA	1,000	358	1,000	
2140329	PWO - Office Admin, Toolbox Meetings & OSH	EMIA	EMIA	25,000	28,586	30,000	
2140340	PWO - Advertising & Promotion	EMIA	EMIA	15,000	10,962	15,000	
2140341	PWO - Subscriptions & Memberships	EMIA	EMIA	0	(749)	0	
2140352	PWO - Consultants	EMIA	EMIA	30,000	29,944	35,000	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #	Resp. Manager	Resp. Officer	2025/26 Budget	2025/26 Actual	2026/27 Budget	26/27 Budget Comments
				\$	\$		
2140361	PWO - Engineering & Technical Support	EMIA	EMIA	5,000	9,175	10,000	
2140362	PWO - Asset Management	EMIA	EMIA	1,000	0	1,000	
2140365	PWO - Maintenance/Operations	EMIA	EMIA	2,000	205	2,200	
2140372	PWO Bldg Mtce - Uniforms	EMIA	HR	0	0	3,000	
2140373	PWO Bldg Mtce - Training & Development	EMIA	HR	0	0	2,000	
2140374	PWO Bldg Mtce - Recruitment	EMIA	HR	0	768	500	
2140376	PWO Bldg Mtce - Protective Clothing	EMIA	EMIA	0	0	1,000	
2140378	PWO Bldg Mtce - Travel & Accommodation	EMIA	HR	0	652	1,000	
2140380	PWO Bldg Mtce - Expendable Tools	EMIA	EMIA	2,000	2,108	3,000	
2140386	PWO - Expensed Minor Asset Purchases	EMIA	EMIA	10,000	11,339	10,000	
2140387	PWO - Other Expenses	EMIA	EMIA	5,000	4,788	5,000	
2140391	PWO - Loss on Disposal of Assets	EMCCS	MF	4,803	0	5,234	
2140392	PWO - Depreciation	EMCCS	MF	75,000	73,683	80,092	
2140393	PWO - LESS Allocated to Works (PWO's)	EMCCS	MF	(2,699,135)	(2,560,253)	(2,920,709)	
2140398	PWO - Staff Housing Costs Allocated	EMCCS	MF	0	885	39,346	Building Mtce Officer now residing in 105 Martin Street
2140399	PWO - Administration Allocated	EMCCS	MF	244,934	214,205	243,837	
				0	(21,210)	0	
OPERATING REVENUE							
3140301	PWO - Reimbursements	EMIA	EMIA	10,000	2,444	0	Removed as employee paying the contribution has retired
3140335	PWO - Other Income	EMIA	EMIA	0	5,401	5,000	Trainee & Apprentice Incentive Payments
3140390	PWO - Profit on Disposal of Assets	EMIA	EMIA	25,776	21,580	2,985	
				35,776	29,425	7,985	
PLANT OPERATING COSTS							
OPERATING EXPENDITURE							
2140400	POC - Internal Plant Repairs - Wages & O/Head	EMIA	EMIA	215,000	170,652	185,000	
2140411	POC - External Parts & Repairs	EMIA	EMIA	190,000	178,614	190,000	
2140412	POC - Fuels and Oils	EMIA	EMIA	300,000	186,039	200,000	
2140413	POC - Tyres and Tubes	EMIA	EMIA	28,000	37,712	40,000	
2140416	POC - Licences/Registrations	EMIA	EMIA	16,000	20,742	23,000	
2140418	POC - Expendable Tools / Consumables	EMIA	EMIA	40,000	35,135	40,000	
2140419	POC - Cutting Edges	EMIA	EMIA	10,000	9,603	10,000	
2140430	POC - Insurance Expenses	EMCCS	MF	39,500	39,269	43,500	
2140492	POC - Depreciation	EMIA	EMIA	330,000	399,969	435,980	
2140494	POC - LESS Plant Operation Costs Allocated to Works	EMIA	EMIA	(1,238,365)	(1,117,587)	(1,280,621)	
2140499	POC - Administration Allocated	EMIA	EMIA	105,065	96,226	113,141	
				35,200	56,374	0	
OPERATING REVENUE							
3140401	POC - Reimbursements	EMIA	EMIA	200	455	500	
3140410	POC - Fuel Tax Credits Grant Scheme	EMCCS	MF	35,000	33,470	35,000	
				35,200	33,925	35,500	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL #	JOB #
SALARIES AND WAGES	
<u>OPERATING EXPENDITURE</u>	
2140500	SAL - Gross Salaries and Wages
2140501	SAL - LESS Salaries and Wages Allocated
2140503	SAL - Workers Compensation Expense
<u>OPERATING REVENUE</u>	
3140501	SAL - Reimbursement - Workers Compensation
UNCLASSIFIED	
<u>OPERATING EXPENDITURE</u>	
2140760	UNCLASS - Unclassified Expenditure
<u>OPERATING REVENUE</u>	
3140735	UNCLASS - Unclassified Income
STOCK	
<u>OPERATING EXPENDITURE</u>	
<u>OPERATING REVENUE</u>	

Resp. Manager	Resp. Officer	2025/26 Budget \$	2025/26 Actual \$	2026/27 Budget	26/27 Budget Comments
EMCCS	MF	7,500,000	7,939,757	8,500,000	
EMCCS	MF	(7,500,000)	(8,190,731)	(8,500,000)	
EMCCS	MF	187,857	320,917	100,000	
		187,857	69,943	100,000	
EMCCS	MF	187,857	294,696	100,000	
		187,857	294,696	100,000	
EMCCS	EMCCS	0	9,862	0	
		0	9,862	0	
EMCCS	EMCCS	0	11,849	0	
		0	11,849	0	
		0	0	0	

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

Attachment C - DETAILED OPERATING ACCOUNTS

GL # JOB #

SUMMARY BY RESPONSIBLE AREA

OPERATING REVENUE

Chief Executive Officer
- Coordinator People & Culture
Executive Manager - Corporate & Community Services
- Manager Finance
- Manager Community & Recreation Services
- Rates Officer
- IT Officer
Executive Manager - Infrastructure & Assets
- Manager Works & Services
- BMO
Executive Manager - Development & Regulatory Services
- Community Emergency Services Manager
- Coordinator Community Safety
- Environmental Health Officer

OPERATING EXPENDITURE

Chief Executive Officer
- Coordinator People & Culture
Executive Manager - Corporate & Community Services
- Manager Finance
- Manager Community & Recreation Services
- Rates Officer
- IT Officer
Executive Manager - Infrastructure & Assets
- Manager Works & Services
- BMO
Executive Manager - Development & Regulatory Services
- Community Emergency Services Manager
- Coordinator Community Safety
- Environmental Health Officer

Net Operating Result

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

Attachment C - DETAILED OPERATING ACCOUNTS

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

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

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

Attachment E - MOUNT BARKER REGIONAL SALEYARDS

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

		2025/26 Budget	2025/26 Actual	%	2026/27 Budget
OPERATING EXPENDITURE					
2130400	SALEYARDS - Employee Costs Salaries & Wages	406,195	376,466	93%	400,000
	SALEYARDS - Employee Costs Superannuation	-	-	0%	70,147
2130403	SALEYARDS - Uniforms	3,300	3,112	94%	2,500
2130404	SALEYARDS - Training & Development	5,000	820	16%	5,000
2130407	SALEYARDS - Protective Clothing	3,500	2,209	63%	3,500
2130408	SALEYARDS - Other Employee Expenses	21,900	21,824	100%	24,090
2130409	SALEYARDS - Travel & Accommodation	3,000	5,874	196%	3,000
2130410	SALEYARDS - Motor Vehicle Expenses	8,500	4,473	53%	8,500
2130415	SALEYARDS - Printing and Stationery	3,000	1,089	36%	3,000
2130420	SALEYARDS - Communication Expenses	9,000	4,575	51%	9,000
2130421	SALEYARDS - Information Technology	-	-	0%	-
	ICT802 Saleyards Ict Hardware	2,000	100	5%	15,000
	ICT802A Saleyards Ict Annual Software Licensing	3,000	12,419	414%	3,000
	ICT802B Saleyards Ict Support	3,000	-	0%	3,000
	ICT802C Saleyards Ict Other Expenditure	1,000	5,772	577%	1,000
2130430	SALEYARDS - Insurance Expenses (Other than Buildings)	36,650	36,642	100%	40,315
2130440	SALEYARDS - Advertising & Promotion	14,000	13,409	96%	14,000
2130441	SALEYARDS - Subscriptions & Memberships	3,500	3,084	88%	3,500
2130452	SALEYARDS - Consultants	20,000	8,085	40%	25,000
2130465	SALEYARDS - Maintenance/Operations	-	-	0%	-
	W802 Mount Barker Regional Saleyards Facility Maintenance/Operations	111,000	127,892	115%	112,000
2130470	SALEYARDS - Loan 95 Interest Repayments	1,315	701	53%	-
2130486	SALEYARDS - Expensed Minor Asset Purchases	15,500	4,622	30%	15,500
2130487	SALEYARDS - Other Expenses	13,000	6,403	49%	13,000
2130489	SALEYARDS - Building Maintenance	-	-	0%	-
	BM802 Mount Barker Regional Saleyards Buildings - Building Maintenance	25,000	19,320	77%	13,000
2130491	SALEYARDS - Loss on Disposal of Assets	-	-	0%	-
2130492	SALEYARDS - Depreciation	630,000	599,713	95%	653,520
2130499	SALEYARDS - Administration Allocated	103,488	131,575	127%	111,441
		1,445,848	1,390,184		1,552,013
OPERATING REVENUE					
3130400	SALEYARDS - Contributions & Donations	20,000	-	0%	20,000
3130420	SALEYARDS - Fees & Charges	850,000	899,019	106%	920,000
3130435	SALEYARDS - Other Income	12,000	9,500	79%	12,000
3130490	SALEYARDS - Profit on Disposal of Assets	-	-	0%	4,090
		882,000	908,519		956,090
Net Operating Profit / (loss)		(563,848)	(481,665)		(595,923)
Net Operating Profit / (loss) excluding Depreciation		66,152	118,048		57,597
CAPITAL EXPENDITURE					
4130490	OC802B SALEYARDS - Bitumen Repairs	50,000	20,451	41%	-
4130414	BC802 SALEYARDS - Roof Extension (Between Buildings)	21,395	11,711	55%	-
4130490	BC802B SALEYARDS - New Storage Hay Shed	15,105	-	0%	-
4130490	BC802C SALEYARDS - Purpose Built Pump Shed	-	-	0%	12,500
4130490	OC802 SALEYARDS - Lighting Upgrade	-	-	0%	20,236
4130490	OC802J SALEYARDS - Surefoot Matting	-	-	0%	134,056
4130482	SALEYARDS - Loan 95 Principal Repayments	28,123	28,123	100%	-
		114,623	60,285		166,792
CAPITAL REVENUE					
5130481	SALEYARDS - Transfers from Reserve	114,623	60,285	53%	166,792
		114,623	60,285		166,792
SALEYARDS RESERVE ACCOUNTS					
Mount Barker Regional Saleyards Capital Improvement					
Opening Balance		195,273	195,273		263,602
Interest Earned		7,158	7,852		10,544
Transfer TO reserve account		65,949	120,762		101,760
Transfer FROM reserve account		(114,623)	(60,285)		(166,792)
Closing Balance		153,757	263,602		209,114
Mount Barker Regional Saleyards Operating Loss					
Opening Balance		322,348	322,348		335,309
Interest Earned		11,816	12,961		13,412
Transfer TO reserve account		-	-		-
Transfer FROM reserve account		-	-		(44,163)
Closing Balance		334,164	335,309		304,558

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

Attachment F - ROAD MAINTENANCE & CONSTRUCTION OWN SOURCE FUNDING

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

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

Attachment G - NON RATEABLE AND EXEMPT PROPERTIES

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

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

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

Attachment H - ACTIVITY BASED COSTING CALCULATIONS - ADMINISTRATION OVERHEADS

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

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
PROGRAM 4 - Governance							
Publications						EMCCS	
'Rich and Beautiful' Book	C	GST	Per Book	\$40.00	\$40.00		
'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%	5.5%		
Rate Book Enquiry						Rates Officer	
Written Rate Searches	C	GST	Per Search	\$40.00	\$40.00		
Rate - Other						Rates Officer	
Special Payment Arrangement Administration Fee (Excluding pensioners)	C	GST	Per Arrangement	\$30.00	\$30.00		
Copy Of Rates Notice - Current Year - Per Notice (Hard copy or Email)	C	GST	Per Notice	\$8.00	\$8.00		
Copy Of Rates Notice - Previous Year - Per Notice (Hard copy or Email)	C	GST	Per Notice	\$16.00	\$16.00		
Freedom of Information						EMCCS	
Freedom of Information Charges as set under the Freedom of Information Regulations 1993 :							
Application Fee	S	Exempt	Per Application	\$30.00	\$30.00		
Charge for Time Dealing with the Application - Per Hour - Pro Rata	S	Exempt	Per Hour	\$30.00	\$30.00		
Access Time Supervised by Staff - Per Hour - Pro Rata	S	Exempt	Per Hour	\$30.00	\$30.00		
Photocopying Staff Time - Per Hour - Pro Rata	S	Exempt	Per Hour	\$30.00	\$30.00		
Black & White Photocopy - A4	S	Exempt	Per Page	\$0.20	\$0.20		
Black & White Photocopy - A3	S	Exempt	Per Page	\$0.20	\$0.20		
Colour Photocopy - A4	S	Exempt	Per Page	\$0.20	\$0.20		
Colour Photocopy - A3	S	Exempt	Per Page	\$0.20	\$0.20		
Other						EMCCS	
Sale of GIS Images (A4)	C	GST	Per Page	\$14.00	\$14.00		
Sale of GIS Images (A3)	C	GST	Per Page	\$44.00	\$44.00		
Sale of A1 Printout	C	GST	Per Page	\$5.00	\$5.00		
Staff charge-out fee	C	GST	Per Hour	\$140.00	\$88.40		
WHS Consulting						MF	
WHS Consulting Fee	C	GST	Per Hour	\$140.00	\$85.00		
Customised WHS Training and Workshop Fees	C	GST	Per Hour	\$180.00	\$170.00		
Resource Fee (handouts)	C	GST	Per Person	\$50.00	\$20.00		

SCHEDULE OF FEES AND CHARGES 2026/2027						
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
PROGRAM 5 - Law, Order & Public Safety						
Companion Animal Licences						Coord Com Safety
Dog Registrations as set under the Dog Regulations 2013						
Unsterilised - One Year	S	Exempt	Per Animal	\$50.00	\$50.00	
Unsterilised - Three Years	S	Exempt	Per Animal	\$120.00	\$120.00	
Unsterilised - Lifetime	S	Exempt	Per Animal	\$250.00	\$250.00	
Sterilised - One Year	S	Exempt	Per Animal	\$20.00	\$20.00	
Sterilised - Three Years	S	Exempt	Per Animal	\$42.50	\$42.50	
Sterilised - Lifetime	S	Exempt	Per Animal	\$100.00	\$100.00	
Dangerous Dog (sterilised or non-sterilised) - One year	S	Exempt	Per Animal	\$50.00	\$50.00	
Guide Dogs	S	Exempt	Per Animal	Free	Free	
Search and rescue dogs in the ownership of a police officer (Statutory declaration required)	S	Exempt	Per Animal	Free	Free	
Dogs Used for Droving or Tending Stock	S	Exempt	Per Animal	25% of fee	25% of fee	
Dogs Owned by Pensioners	S	Exempt	Per Animal	50% of fee	50% of fee	
Registration After 31 May (Current Year Only)	S	Exempt	Per Animal	50% of fee	50% of fee	
Dogs kept in an approved kennel establishment licensed under Section 27 of the Dog Act 1976 where not	S	Exempt	Per Animal	\$200.00	\$200.00	
Cat Registrations as set under the Cat Regulations 2012						
New or Renewed - One Year	S	Exempt	Per Animal	\$20.00	\$20.00	
New or Renewed - One Year (If application made after 31 May until next 31 October)	S	Exempt	Per Animal	\$10.00	\$10.00	
New or renewed registration for three years	S	Exempt	Per Animal	\$42.50	\$42.50	
Registration for Life	S	Exempt	Per Animal	\$100.00	\$100.00	
Approved Breeding Cats (Per breeding cat - male or female)	S	Exempt	Per Animal	\$100.00	\$100.00	
Cats Owned by Pensioners	S	Exempt	Per Animal	50% of fee	50% of fee	
IMPOUNDING FEES - DOGS						Coord Com Safety
First Offence - for owner	C	GST	Per Animal	\$106.00	\$106.00	
Second Offence - for owner	C	GST	Per Animal	\$124.00	\$124.00	
Third Offence & Thereafter - for owner	C	GST	Per Animal	\$173.00	\$173.00	
Daily Care	C	GST	Per Animal	\$33.00	\$33.00	
Daily Care - weekends & public holidays	C	GST	Per Animal	\$72.00	\$72.00	
IMPOUNDING FEES - CATS						Coord Com Safety
First Offence - for owner	C	GST	Per Animal	\$106.00	\$106.00	
Second Offence - for owner	C	GST	Per Animal	\$124.00	\$124.00	
Third Offence & Thereafter - for owner	C	GST	Per Animal	\$173.00	\$173.00	
Daily Care	C	GST	Per Animal	\$33.00	\$33.00	
Daily Care - weekends & public holidays	C	GST	Per Animal	\$72.00	\$72.00	

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
IMPOUNDING FEES - VEHICLES							Coord Com Safety
Collection of impounded vehicle	C	GST	Per Vehicle	\$130.00			
Impounded motor vehicle towing fee	C	GST	Per Vehicle	At Cost + 10%			
Storage per day of impounded vehicle	C	GST	Per Day	\$5.00			
Postage of letter - registered mail	C	GST	Per Postage	\$10.00			
Cost of Removal	C			N/A	At Cost Plus Staff		
Impounding Fee Daily while in Pound	C			N/A	\$17.50		
IMPOUNDING FEES - STOCK							Coord Com Safety
All stock impounded after 6.00am and before 6.00pm (per head)	C	GST	Per Head	\$57.30			
All stock impounded after 6.00pm and before 6.00am (per head)	C	GST	Per Head	\$162.10			
All stock impounded after 6.00pm on Friday and before 6.00am on Monday (per head)	C	GST	Per Head	\$247.40			
Stock Poundage (per head) (S462)	C	GST	Per Head	\$18.15			
Sustenance charges (per head per day)	C	GST	Per Head	\$11.35			
Transport of stock	C	GST		At Cost +10%			
Stock trespassing on enclosed land under crop of any kind (per head per day) - large	C	GST	Per Head	\$16.50			
Stock trespassing on enclosed land under crop of any kind (per head per day) - small	C	GST	Per Head	\$8.25			
Animal under 6 months (not running with a mother, includes sustenance)	C	GST	Per Head	\$24.75			
All Stock Impounded Between 6.00am & 6.00pm:	C	GST					
- First Offence	C	GST		N/A	\$132.00		
- Second Offence	C	GST		N/A	\$162.00		
- Third Offence & Thereafter	C	GST		N/A	\$197.00		
All Stock Impounded Between 6.00pm & 6.00am:		GST					
- First Offence	C	GST		N/A	\$168.00		
- Second Offence	C	GST		N/A	\$206.00		
- Third Offence & Thereafter	C	GST		N/A	\$239.00		
Sustenance Charges - Per Head/Per Day - Horses & Cattle	C	GST		N/A	\$37.00		
Sustenance Charges - Per Head/Per Day - Sheep & Goats	C	GST		N/A	\$36.00		
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)	C	GST		N/A	At Cost Plus Staff Time (pro rata hourly		
MISCELLANEOUS							Coord Com Safety
Bond - Animal Trap	C	GST		\$0.00	\$72.00		
Animal Trap - Lost or Damaged	C	GST	Per Trap	At Cost	\$0.00		
Bond - Anti Barking Dog Collar	C	GST		\$0.00	\$72.00		
Anti Barking Dog Collar - Lost or Damaged	C	GST	Per Collar	At Cost	\$0.00		
Destruction of animals at owner's Request (To be done by veterinarian)	C	GST	Per Animal	Actual Vet Costs	Actual Vet Costs		
Application for keeping more than prescribed amount of dogs	C	GST	Per Application	\$110.00	\$0.00		
Application for keeping more than prescribed amount of cats	C	GST	Per Application	\$110.00	\$0.00		
Enforcement certificate	S		Per Certificate	\$21.50	\$21.50		
Registering an infringement notice with FER	S		Per Infringement	\$88.00	\$81.00		
NOTE: Charges made under the Fines, Penalties and Infringement Notices							

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
Incident Cost Recovery						CESM	
The following Fees and Charges are recoverable where an incident, activity or service response arises from negligence, non-compliance, repeat offending, or where Council resources are utilised for private benefit. The application of these Fees and Charges will be determined by the Chief Executive Officer or an authorised officer in							
Bush Fire Appliance 4.4	Includes standard crew	C	GST	Per Hour	\$100.00		
Bush Fire Appliance 3.4	Includes standard crew	C	GST	Per Hour	\$100.00		
Bush Fire Appliance 2.4	Includes standard crew	C	GST	Per Hour	\$100.00		
Bush Fire Appliance Fast Attack	Includes standard crew	C	GST	Per Hour	\$80.00		
Consumables (including but not limited to; Fuel, Foam/Retardant, Chains and Oils)					At Cost + 15%		
Contractor - Machinery (including Mobilisation and Demobilisation)					At Cost + 15%		
Contractor - Standby Charge					At Cost + 15%		
Contractor - Traffic Control					At Cost + 15%		
Contractor - Meals and Welfare					At Cost + 15%		
Contractor - Accommodation					At Cost + 15%		
Contractor - Portable Ablutions					At Cost + 15%		
Contractor - Fire Investigations					At Cost + 15%		
Legal Fees (when Recovery action pursued and/or Legal engagement required)					At Cost + 15%		
Operational Consumables (Fuel, Fire Suppression Agents, Minor Materials)					At Cost + 15%		
Shire - Administration					At Cost + 15%		
Shire Excavator		C	GST	Per Hour	\$221.00		
Shire Grader		C	GST	Per Hour	\$221.00		
Shire Loader		C	GST	Per Hour	\$185.00		
Shire Backhoe		C	GST	Per Hour	\$130.00		
Shire Skid-steer Loader		C	GST	Per Hour	\$110.00		
Shire Low Loader		C	GST	Per Hour	\$180.00		
Shire 8 Tonne Truck		C	GST	Per Hour	\$121.00		
Shire Tandem Truck		C	GST	Per Hour	\$153.00		
Shire Tandem Truck & Pig Trailer		C	GST	Per Hour	\$175.00		
Shire Tractor & Broom/Slasher/Cutter		C	GST	Per Hour	\$140.00		
Shire 4 Tonne Truck		C	GST	Per Hour	\$102.00		
Shire Vibrating Roller		C	GST	Per Hour	\$172.00		
Shire Multi Wheel Roller		C	GST	Per Hour	\$172.00		
Shire Semi Trailer		C	GST	Per Hour	\$185.00		
Shire Kanga Mini Skid-Steer Loader		C	GST	Per Hour	\$86.00		
Shire Equipment Repair / Replacement Costs				Per Repair	At Cost + 15%		
Cleaning / Decontamination Costs				Per Event	At Cost + 15%		
Shire Additional Labour Hours - Standard (As per staff charge-out fee) includes traffic management				Per Hour	\$140.00		
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							

SCHEDULE OF FEES AND CHARGES 2026/2027						
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
PROGRAM 7 - Health						
Environmental Health Administration & Inspection						EHO
Administration Fees						
Copy of food sampling results	C		Per Copy	At Cost	At Cost	
Any Health application without a statutory fee	C		Per Application	\$149.00	Not Applicable	
Change of ownership of any health related premises without a prescribed statutory fee	C		Per Change	\$65.00	\$65.00	
Search of septic tanks plans (Note: For individual requests not included in building applications)	C		Per Request	\$30.00	\$30.00	
Late payment of annual registration fee (payable for every 30 days payment of annual 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	At Cost	
Individual Sample Report from Laboratory	C		Per Sample	At Cost	At Cost	
Annual Registration Fees (calculated on a monthly basis for any period to June 30)						
Food premises						
- Supermarket	C		Per Year	\$479.00	\$479.00	
- Medium / High Risk	C		Per Year	\$239.00	\$239.00	
- Low risk	C		Per Year	\$119.00	\$119.00	
- Regulation 10 Exemption - Low risk food business conducted solely for charitable/commercial purposes	C		Per Year	\$0.00	\$0.00	
- Regulation 11 Exemption - Certain packaged foods	S		Per Year	\$0.00	\$0.00	
- Regulation 12 Exemption - Complementary Drinks in conjunction with another paid	C		Per Year	\$0.00	\$0.00	
- Regulation 40 Exemption - Animal food processing	S		Per Year	\$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						
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997						
Transfer of License	S		Per Transfer	\$100.00	\$100.00	
Minimum fee for grant or renewal of license	S		Per License	\$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						
Rigid Annex/Shed/Other Structures	C		Per Application	\$74.00	\$74.00	
Park Home	C		Per Application	\$155.00	\$155.00	
<i>(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relevant requirements)</i>						
Temporary Accommodation/Camping on Private Land Annual Permit Fees						
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 - vehicle	C		Per Permit	\$500.00	\$500.00	
Long term camping permit - Tiny Home on Wheels (up to 24 months) - annual fee - empty	C		Per Permit	\$250.00	\$250.00	

SCHEDULE OF FEES AND CHARGES 2026/2027

Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
Health Application / Assessment Fee						
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	\$150.00	
Long term camping permit - Tiny Home on Wheels (up to 24 months)	C		Per Permit	\$300.00	\$300.00	
Application for keeping of bees	C		Per Application	\$30.00	\$30.00	
Event application	C		Per Application	\$149.00	\$149.00	
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	\$60.00	
Registration of Animal Food Processing or Retail Sale Premises	C		Per Registration	\$149.00	\$149.00	
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 replk	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		Per Report	\$149.00	\$149.00	
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	
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 made not later than 60 days before the event	C		Per Application	\$1,000.00	N/A	
Late fee - Regulation 18 non-complying event noise exemption made between 59-	C		Per Application	\$250.00	\$149.00	
Assessment & Approval of Regulation 13 out of hours construction (Noise Management Plan Application Approval, minimum 7 days prior)	C		Per Application	\$149.00	\$149.00	

SCHEDULE OF FEES AND CHARGES 2026/2027						
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
PROGRAM 10 - Community Amenities						
Waste Rate						Waste Officer
Waste rate for contribution towards provision of waste disposal services. Minimum payment applicable to all rateable properties.	C	exempt	Per Rateable Property	\$180.00	\$68.00	
Refuse Collection Services (Receptacle Charge)						Waste Officer
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	C		Per Year	\$507.00	\$416.00	
Weekly Service - Non-domestic - This charge permits one approved 240 litre bin	C		Per Year	\$611.00	\$560.00	
- Non domestic properties at which owners reside on site may claim one service at						
Additional General Waste Bin Service (120L Blue Bin)	C		Per Service	\$167.00	\$150.00	
Additional Recycling Bin Service (240L Green Bin w/yellow lid)	C		Per Service	\$150.00	\$150.00	
Replacement 120 Litre Blue Bin	C	GST	Per Bin	\$100.00	\$95.00	
Replacement 240 Litre Green Bin (Yellow Lid)	C	GST	Per Bin	\$165.00	\$165.00	
Waste Disposal at Landfill Sites & Transfer Stations						Waste Officer
Mount Barker Waste Disposal Site and Kendenup Transfer Station						
The following fees & charges are adopted for the disposal of waste at the Council's various landfill and transfer station sites for the 2026/2027 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						
Additional vouchers can be purchased for the following:						
Rural Tip Tokens where no kerbside collection service is available (10 visit pass)	C	GST	Per Voucher	\$110.00	\$0.00	
Additional Tip Pass - 120l of waste (5 visit pass)	C	GST	Per Voucher	\$55.00	\$0.00	
4 token Voucher	C	GST	Per Voucher	N/A	\$38.00	
10 token Voucher	C	GST	Per Voucher	N/A	\$93.00	
Waste Disposal at Landfill Sites & Transfer Stations						Waste Officer
Mount Barker Waste Disposal Site and Kendenup Transfer Station						
Item	Tokens Required			Equivalent Cash	Equivalent Cash	
General Domestic Waste (Minimum charge 1m3)	1	C	Per m3	\$11.00	\$0.00	
General Commercial Waste (Minimum charge \$20)	4	C	Per m3	\$44.00	\$0.00	
General Domestic Recyclables - Sorted & Uncontaminated	Free	C	Per m3	Free	\$0.00	
General Commercial Recyclables - Sorted & Uncontaminated	2	C	Per m3	\$22.00	\$0.00	
Cardboard (Flatpacked) & Co-mingle Recyclables	Free	C	Per m3	Free	\$0.00	
Commercial Cardboard (Flatpacked)	Free	C	Per m3	Free	\$0.00	

SCHEDULE OF FEES AND CHARGES 2026/2027							
	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
Mattress - Any size	5	C		Per Item	\$55.00	\$47.50	
Car Body (Recyclable Area - fuel tanks, batteries & all fluid removed)	10	C		Per Body	\$110.00	\$95.00	
Truck Body/Large Equipment (Recyclable Area - fuel tanks, batteries & all fluid	14	C		Per Body	\$154.00	\$133.00	
White Goods (containing no gas substances and/or degassed with certificate of	Free	C		Per m3	Free	\$38.00	
White Goods (containing gas substances, not degassed with no certificate of works)	4	C		Per m3	\$44.00	\$0.00	
E-waste - per m³ or part thereof	Free	C		Per m3	Free	\$38.00	
Asbestos - per m³ or part thereof - Accepted at O'Neill Road site only	24	C		Per m3	\$264.00	\$228.00	
Asbestos bags	1	C		Per Bag	\$11.00	\$9.50	
Batteries (Household)	Free	C			Free		
Batteries (Car, Truck etc)	Free	C			Free	Free	
Uncontaminated, Sorted Scrap Metal	Free	C		Per m3	Free	\$38.00	
Contaminated Scrap Metal - per m³ or part thereof	1	C		Per m3	\$11.00	\$0.00	
Uncontaminated Timber	Free	C			Free	Free	
Contaminated Timber	4	C		Per m3	\$44.00	\$0.00	
Uncontaminated & Sorted Green Waste	Free	C		Per m3	Free	Free	
Contaminated & Unsorted Green Waste	4	C		Per m3	\$44.00	Free	
Clean Fill	Free	C		Per m3	Free	Free	
Concrete + Masonry (suitable as rough road base) - Minimum charge 1m3	1	C		Per m3	\$11.00	\$0.00	
Concrete + masonry (not suitable as rough road base as contains reinforcements,	2	C		Per m3	\$22.00	\$0.00	
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1	C		Per Carcass	\$11.00	\$9.50	
Carcasses (Large Animal ie: cow, horse)	4	C		Per Carcass	\$44.00	\$38.00	
After Hours Carcass Disposal call Out Fee	30	C			\$330.00	\$285.00	
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1	C			\$11.00	\$9.50	
Sale of Salvagable Items (Tip Shop)	N/A	C			POA	\$0.00	
1 x 240L Mobile Garbage Bin or part thereof - Units of 240L Thereafter	1	C		Per Bin	N/A	\$9.50	
Car Boot Load	1	C		Per Load	N/A	\$9.50	
Station Wagon Boot Load	1	C		Per Load	N/A	\$9.50	
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	1	C		Per load	N/A	\$9.50	
All other vehicles - per m³ or part thereof	4	C		Per m3	N/A	\$38.00	
Septage (\$/kl)	8	C		Per kL	N/A	\$76.00	
After Hours Septage Disposal call Out Fee	30	C			N/A	\$285.00	

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
<u>Tyres (Based On Costs as Charged to the Council)</u>							
<i>Tyre Only No Rim</i>							
- small (motorbike, car, forklift)	1	C	Per Tyre	\$11.00	\$9.50		
- medium (truck, small tractor)	4	C	Per Tyre	\$44.00	\$38.00		
- large (earthmoving equipment)	20	C	Per Tyre	\$220.00	\$190.00		
<i>Tyre on Rim</i>							
- small (motorbike, car, forklift)	2	C	Per Tyre	\$22.00	\$0.00		
- medium (truck, small tractor)	4	C	Per Tyre	\$55.00	\$0.00		
** Note - Large Tyres & Rim are not accepted							
<i>Rocky Gully and Kamballup Transfer Stations</i>							
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		
Uncontaminated & Sorted Scrap Metal (per m³) - Accepted at Rocky Gully, not	4	C	Per m3	\$44.00	\$38.00		
Uncontaminated Green Waste - Free at Rocky Gully, not Kamballup	Free	C		Free	Free		
All other waste	C			Not accepted	Not accepted		
<i>Porongurup Transfer Station</i>							
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		
Uncontaminated & Sorted Scrap Metal (per m³)	C			Not accepted	Not accepted		
Uncontaminated Green Waste	C			Not accepted	Not accepted		
All other waste	C			Not accepted	Not accepted		

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
Town Planning						Mgr Planning & Dev	
1 Determination of Applications for Developments where the Estimated Cost of the Development is:							
(a) not more than \$50,000	S	exempt	Per Application	\$147.00	\$147.00		
(b) more than \$50,000 but not more than \$500,000	S	exempt	Per Application	0.32% of estimated cost of development	0.32% of estimated cost of development		
(c) more than \$500,000 but not more than \$2.5 million	S	exempt	Per Application	\$1,700 + 0.257% for every \$1 over \$300k	\$1,700 + 0.257% for every \$1 over \$300k		
(d) more than \$2.5 million but not more than \$5 million	S	exempt	Per Application	\$7,161 + 0.206% for every \$1 over \$2.5m	\$7,161 + 0.206% for every \$1 over \$2.5m		
(e) more than \$5 million but not more than \$21.5 million	S	exempt	Per Application	\$12,633 + 0.123% for every \$1 over \$5m	\$12,633 + 0.123% for every \$1 over \$5m		
(f) more than \$21.5 million	S	exempt	Per Application	\$34,196.00	\$34,196.00		
Determination of Retrospective Applications where a development has commenced or been carried out:	S	exempt	Per Application	3x the applicable application fee	3x the applicable application fee		
Renewal and Modifications to Development Approvals	S	exempt	Per Application	\$295.00	295		
2 Provision of a subdivision clearance:	S	exempt					
(a) not more than five lots	S	exempt	Per Application	\$73 per lot	\$73 per lot		
(b) more than five lots but not more than 195 lots	S	exempt	Per Application	\$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	exempt	Per Application	\$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							
3 Application for approval of Home Business and Rural Homes Business							
(a) Initial Fee	S	exempt	Per Application	\$222.00	\$222.00		
(b) Renewal Fee	S	exempt	Per Application	\$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	exempt	Per Application	\$295.00	295.00		
5 Reply to a Property Settlement Questionnaire (Orders and Requisitions);	S	exempt	Per Request	\$73.00	\$73.00		
Providing a Zoning Certificate;	S	exempt	Per Certificate	\$73.00	\$73.00		
6 Providing Written Planning Advice (as per <i>Planning and Development Regulations</i>)	S	exempt		\$73.00	\$73.00		
7 Single House Exemption (SHE) Letter Application	S	exempt	Per Application	\$73.00	\$73.00		
8 Determination of Application for Advertising Signage	C	GST	Per Application	\$295.00	\$295.00		
9 Liquor Licensing Certificate Charge - Section 40	C	GST	Per Certificate	\$134.00	\$134.00		
10 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	C	GST	Per Certificate	\$94.00	\$94.00		

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
11 Scheme Amendments And Structure Plans							
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	GST	Per Amendment	\$3,932.00	\$3,932.00		
Minimum fee for a Standard Amendment	C	GST	Per Amendment	\$7,415.00	\$7,415.00		
Minimum fee for a Complex Amendment	C	GST	Per Amendment	\$11,122.00	\$11,122.00		
Minimum fee for a Structure Plan	C	GST	Per Amendment	\$7,415.00	\$7,415.00		
12 Scheme Amendment Requests							
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				Not Applicable	Not Applicable		
13 Extractive Industries							
Licence Application	S	exempt	Per Application	\$950.00	\$950.00		
Annual Licence Fee under Local Law	C	GST	Per Annum	\$505.00	\$505.00		
Transfer of Licence Fee under Local Law	C	GST	Per License	\$280.00	\$280.00		
Licence Renewal Fee under Local Law	C	GST	Per License	\$280.00	\$280.00		
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	C	GST	Per Ha	\$5,055.00	\$5,055.00		
14 Activities In Thoroughfares & Public Places & Trading Local Law & Dogs Local Law							
Application for Permit Fee	C	GST	Per Application	\$162.00	\$162.00		
Permit Renewal/Transfer Fee	C	GST	Per Permit	\$77.00	\$77.00		
Trading in Public Places Policy Fees	C	GST					
Stallholder and Itinerant	C	GST	Per Year	\$175.00	\$175.00		
Trader – fixed location	C	GST	Per Day	\$10.50	\$10.50		
Trader – fixed location	C	GST	3 monthly	\$404.00	\$404.00		
Trader – fixed location	C	GST	6 monthly	\$808.00	\$808.00		
Trader – fixed location	C	GST	12 monthly	\$1,617.00	\$1,617.00		
15 Cash In Lieu Of Car Parking							
Payment Per Car Bay	C	GST	Per Bay	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		

SCHEDULE OF FEES AND CHARGES 2026/2027							
	Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
16 Strata Titles							
	Processing of applications and issuing of Local Government Authority Certificates	S	exempt	Per Application	As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1	
17 Relocated Dwellings							
	Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling)	C		Per Dwelling	\$10,000.00	\$10,000.00	
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	GST		\$4,212.00	\$4,212.00	
19 Advertising Costs							
	Charge for proposals requiring advertising such as 'A' developments, structure plans, scheme amendment requests. \$500 bond required. Unspent money will be	S	exempt	Per Proposal	Actual Costs	Actual Costs	
	Onsite advertising of Development Applications	S	exempt	Per Application	Not Applicable	Not Applicable	
20 Other Supply Documents							
	Certificate of Title Search - includes a copy of the certificate	C	exempt	Per Certificate	At Cost + 20%	\$0.00	
	Provision of previous approvals and plans relating to land	C	GST		\$90.00	\$0.00	

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
Buildings							Mgr Planning & Dev
Swimming Pool Inspection Fees - Four Yearly	S	exempt	Per Inspection	\$78.00	\$78.00		
Swimming Pool Re-Inspection Fee	S	exempt	Per Inspection	\$78.00	\$78.00		
Issue of a Building Permit for Classes 1 & 10 Buildings - Building Regulations	S	exempt	Per Application	As Per Building Regulations 2012	As Per Building Regulations 2012		
Associated BCITF Levy - for Buildings Value Over \$20,000.00	S	exempt	Per Application	0.2%	0.2%		
Associated Building Service Levy	S	exempt	Per Application	As Per Building Regulations 2012	As Per Building Regulations 2012		
Issue of a Building Permit for All Other Classes - Building Regulations	S	exempt	Per Application	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	exempt	Per Application	\$1,000.00	\$1,000.00		
Refundable Infrastructure Bond - Building work valued at \$250,000.00 or greater	C	exempt	Per Application	\$1,500.00	\$1,500.00		
Building approval certificate for unauthorised building work - Building Regulations	S	exempt	Per Certificate	As Per Building Regulations 2012	As Per Building Regulations 2012		
Demolition Licence/per storey	S	exempt	Per Application	As Per Building Regulations 2012	As Per Building Regulations 2012		
Inspection of relocated dwellings upon completion for bond refund	C	GST	Per Inspection	\$148.00	\$148.00		
Building Permit Archive Search	C	GST	Per Hour	\$76.00	\$76.00		
Building Permit Renewal once expired	S	exempt	Per Permit	As Per Building Regulations 2012	As Per Building Regulations 2012		
Cemeteries							EMCCS
Funeral Directors License							
Funeral Director's Licence Fee - Annual	C	GST	Per Year	\$565.00	\$565.00		
Funeral Director's Licence Fee - Per Funeral	C	GST	Per License	\$210.00	\$210.00		
Single Funeral Permit (Not Funeral Directors)	C	GST	Per Permit	\$561.00	\$561.00		
Monumental Work							
Monumental Mason's Annual Licence Fee	C	GST	Per Year	\$93.00	\$93.00		
Permit to erect a headstone and/or monument/kerbing	C	GST	Per Permit	\$74.00	\$74.00		
Additional preparation and / or for mechanical hoist	C	GST	Per Request	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	\$1,300.00	\$1,250.00		
Pre-dig of reserved plot (Additional to Grant of Right of Burial)	C	exempt	Per Reservation	\$400.00	\$400.00		

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
Interment Fee (Including Grave Digging)							
Standard burial, digging of grave (2.4 depth standard) - 1st Interment	C	GST	Per Burial	\$1,750.00	\$1,700.00		
Standard burial, hand digging of grave (2.4 depth standard)	C	GST	Per Burial	Price on application	Price on application		
Standard burial, existing grave (2.4 depth - standard) 2nd Interment	C	GST	Per Burial	\$1,669.00	\$1,669.00		
Standard burial, child under 7 years of age (including infants)	C	GST	Per Burial	\$750.00	\$750.00		
Standard burial, infant	C	GST		Not Applicable	Not Applicable		
Interment after 3.00pm or a Saturday, Sunday or Public Holiday	C	GST	Per Interment	Price on application	Price on application		
Note - Standard grave depth is 2.4m. A Double interment occurring at the same time							
Exhumation							
Exhumation	C	GST	Per event	At Cost	At Cost		
Reburial After Exhumation	C	GST	Per event	\$1,700.00	\$1,700.00		
Repository for Interment of Ashes							
Grant of Right of Burial (Niche Wall or Garden Niche)	C	exempt	Per Grant	\$370.00	\$350.00		
Grant of Right of Burial (One plaque under a Memorial Tree)	C	exempt	Per Grant	\$440.00	\$420.00		
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	Per Tree	\$2,000.00	\$2,000.00		
Interment of Ashes in a Grave or Niche (Includes plaque installation)							
- Monday to Friday	C	GST	Per Interment	\$650.00	\$600.00		
- Saturday, Sunday & Public Holidays	C	GST	Per Interment	\$1,200.00	\$1,200.00		
Plaque and freight cost (price on application and payable prior to order being placed)	C	GST	Per Application	Price on application	Price on application		
Purchase of vase for niche wall	C	GST	Per Vase	At Cost	At Cost		
Purchase of garden 'Bedrock' (for ashes) - excludes grant of right of memorial, internr	C	GST	Per Bedrock	\$360.00	\$360.00		
Purchase of plastic ash cannister	C	GST	Per Cannister	\$10.00	\$10.00		
Decanting of ashes into small ashes box	C	GST		Not applicable	Not applicable		
Additional Fees (chargeable in addition to scheduled fees)							
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque + \$50 admi	C	GST	Per Plaque	\$275.00	\$250.00		
Installation of Additional Plaques - Memorial Seats (plus cost of plaque + \$50 admin c	C	GST	Per Plaque	\$275.00	\$250.00		
Supply and Installation of Concrete Wedge - Plaque Mount (location restricted)	C	GST	Per Wedge	\$600.00	\$600.00		
Memorial Rock - Standard - Up to 700mm High	C	GST	Per Rock	Price on Application	Price on Application		
Memorial Seat	C	GST	Per Seat	Price on Application	Price on Application		

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
PROGRAM 11 - Recreation & Culture							
All facilities							MCRS
Lost Keys / Swipe Cards	C	GST	Per Item	At Cost	At Cost		
Provision of additional bins for events (for five bins or part thereof)	C	GST		\$66.00	\$66.00		
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated)							
Other Halls							MCRS
Kendenup and Narrikup Halls							
Bond - Functions Without Alcohol	C	exempt	Per Function	\$200.00	\$200.00		
Bond - Functions with Alcohol	C	exempt	Per Function	\$400.00	\$400.00		
Narrikup Hall - Hourly Charge	C	GST	Per Hour	\$10.00	\$10.00		
Narrikup Hall - Fee Cap	C	GST		\$80.00	\$80.00		
Any booking (weekly/fortnightly/monthly/regular bookings)	C	GST		\$18.00	\$18.00		
Frost Pavilion							MCRS
Bond - Functions Without Alcohol	C	GST	Per Function	\$300.00	\$300.00		
Bond - Functions with Alcohol	C	GST	Per Function	\$500.00	\$500.00		
Hire - Per hour	C	GST	Per Hour	\$25.00	\$25.00		
Hire - Fee Cap	C	GST		\$200.00	\$200.00		
Half Day - less than Four Hours	C			N/A	\$0.00		
Full Day - More than Four Hours	C			N/A	\$0.00		
Taylor-Dennis Pavilion							MCRS
Toilet Hire		GST	Per Hire	\$65.00	\$65.00		
Toilet Hire - Half day (less than four hours)				N/A	\$0.00		
Toilet Hire - Full day (more than four hours)				N/A	\$0.00		
Chair Set Up Fee				N/A	\$0.00		
Skinner Pavilion							MCRS
Half Day - less than Four Hours	C	GST		N/A	\$0.00		
Full Day - More than Four Hours	C	GST		N/A	\$0.00		
Frost Park Sheep Pavilion							MCRS
Usage	C	GST		Free	Free		
Bond On Sheep Pens	C	exempt	Per Event	\$300.00	\$300.00		
Livestock sales - Sheep Pavilion (eg: cattle, sheep or goats) - (Includes 10% Agricultural	C	GST	Per Sale	\$408.00	\$408.00		
Pen Hire for Livestock Sales above - \$ 40.8 inc GST income to be paid to Agricultural !							
Private Sales Cleaning Fee - If required	C	GST	Per Sale	At Cost	At Cost		
Showers & Toilets Only	C	GST	Per Hire	\$52.00	\$52.00		

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
Frost Park						MCRS	
Bond for Hire of Oval and/or Shared Equine Facility	C	exempt	Per Function	\$400.00	\$400.00		
Agricultural Field Days (Commercial) - per day	C	GST	Per Day	\$750.00	\$750.00		
Shared Equine Facility (Oval Only) - Per Day (Excluding Frost Park User Group members)	C	GST	Per Day	\$0.00	\$0.00		
Shared Equine Facility - Per Annum - HorsePower Plantagenet, Stock Horse Society c	C	GST	Per Year	\$0.00	\$0.00		
Note: Campdraft Arena may only be hired with express approval of Stock Horse Society and Mt Barker Campdraft Club, who own the infrastructure							
Mount Barker Turf Club - Per Meeting (Frost Park Facility as well as nearby archery ground for parking) Bond for Frost Pavilion required.	C	GST	Per Meeting	\$674.00	\$674.00		
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							
Hire of Oval	C	GST		\$0.00	\$0.00		
Training (With Lights) - Per Hour	C	GST	Per Hour	\$19.00	\$19.00		
Bond per person capped at \$1,000.00 for multiple simultaneous hires							
Circus - Fee	C	GST	Per Event	\$696.00	\$696.00		
Circus - Bond	C	exempt	Per Event	\$1,500.00	\$1,500.00		
Water Charge (Frost Park dam or Lot 81 dam) - Per Kilolitre	C	GST Free	Per kL	\$1.00	\$1.00		
Sounness Park						MCRS	
Grounds							
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)	C	exempt	Per Function	\$400.00	\$400.00		
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)	C	exempt	Per Function	\$800.00	\$800.00		
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)	C	exempt	Per Function	\$1,000.00	\$1,000.00		
Hire / Usage - Competition or Events (Hire per day or part thereof) - Any oval or hockey ground	C	GST					
Hire / Usage - Training (Hire per day or part thereof) - Any oval or hockey ground	C	GST					
Bond per user group or person capped at \$1,000.00 for multiple simultaneous hires							
Lights - Full Illumination	C	GST	Per Hour	\$25.00	\$25.00		
Lights - Part Illumination	C	GST	Per Hour	\$18.00	\$18.00		
Lights Key Charge (Per Disc)	C	GST		N/A	N/A		
Note - There is no charge for training, competition or events on any oval or the hockey ground							

SCHEDULE OF FEES AND CHARGES 2026/2027						
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
Change Rooms						
Bond	C	exempt	Per Hire	\$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</i>						
Key Charge (Per Key)	C	GST	Per Key	Actual Costs	Actual Costs	
Electronic Fob Charge (Per Fob)	C	GST	Per Fob	\$30.00	\$30.00	
Hire of changeroom 1 (includes strapping room 1)	C	GST	Per Day	\$30.00	\$30.00	
Hire of changeroom 2 (includes strapping room 2)	C	GST	Per Day	\$30.00	\$30.00	
Hire of changeroom 3	C	GST	Per Day	\$30.00	\$30.00	
Hire of changeroom 4	C	GST	Per Day	\$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</i>						
Narrikup Oval						MCRS
Bond - Functions Without Alcohol	C	GST Free	Per Function	N/A	\$400.00	
Bond - Functions With Alcohol	C	GST Free	Per Function	N/A	\$800.00	
Mount Barker Swimming Pool						Co-Ord Rec Services
<i>Where items are stated as being "Free" this only applies to recreational use. Organised sport and events attract normal fees.</i>						
Casual Admission						
Under Five Years (Must be accompanied by a swimming, paying, responsible	C	GST	Per Person	Free	Free	
Five - 16 Years - Leisure swim	C	GST	Per Person	\$4.00	\$4.00	
Adults	C	GST	Per Person	\$6.00	\$6.00	
Concession (Includes student, aged pension, health care card and seniors card)	C	GST	Per Person	\$4.00	\$4.00	
Swimming Lessons/Carnivals (Includes Vac Swim, In Term and School Carnivals)	C	GST	Per Person	\$3.00	\$3.00	
Spectators and Carers of special needs participants (subject to looking after the	C	GST	Per Person	Free	Free	
Season Passes						
Family Season Tickets (4 People)	C	GST	Per Season	\$320.00	\$320.00	
Additional Family Member	C	GST	Per Season	\$35.00	\$35.00	
Adult	C	GST	Per Season	\$150.00	\$150.00	
Concession (Includes student, aged pension, health care card and seniors card)	C	GST	Per Season	\$100.00	\$100.00	
**Note - Full Season Pass holders are eligible for a 20% discount off the Rec Centre Gym Membership						

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
Half Season Passes (Available from Feb 1)							
Family Season Tickets (4 People)	C	GST	Per Season	\$192.00	\$192.00		
Additional Family Member	C	GST	Per Season	\$21.00	\$21.00		
Adult	C	GST	Per Season	\$90.00	\$90.00		
Concession (Includes student, aged pension, health care card and seniors card)	C	GST	Per Season	\$60.00	\$60.00		
Swimming Lessons / Carnivals							
Swimming Lessons/Carnivals (Includes Vac Swim, In Term and School Carnivals)	C	GST	Per Person	\$3.00	\$3.00		
After Hours Group Bookings	C	GST	Per Hour	\$100.00	\$100.00		
Swimming Carnival Set Up Fee	C	GST	Per Event	At cost	At cost		
Aquatic Programs	C	GST	Per Event	At cost	At cost		
Inflatables Hire - Private Function minimum 2 hours hire	C	GST	Per Event	\$150.00	\$150.00		
Mount Barker Recreation Centre						Co-Ord Rec Services	
Bond - Functions Without Alcohol	C	exempt	Per Function	\$300.00	\$300.00		
Bond - Functions with Alcohol	C	exempt	Per Function	\$500.00	\$500.00		
Entry to the Recreation Centre Hall							
Under 5 Years	C	GST	Per Person	Free	Free		
Concession (includes student and concession card holders, NOT FIFO)	C	GST	Per Person	\$5.00	\$5.00		
Adults	C	GST	Per Person	\$7.00	\$7.00		
Spectator (Non-Function)	C	GST	Per Person	Free	Free		
Carers of special needs participants (subject to looking after the participant at all	C	GST	Per Person	Free	Free		
School Holiday Program activities (off site) - per activity	C	GST	Per Person	POA	\$0.00		
Specialised Recreation Programs (on Courts) - per entry	C	GST	Per Person	\$7.00	\$7.00		
Specialised Recreation Programs (on Courts) - per term	C	GST	Per Person	N/A	\$63.00		
Specialised Recreation Programs (in Gymnasium or Group Fitness Room) - per entry	C	GST	Per Person	N/A	\$13.00		
Specialised Recreation Programs (in Gymnasium or Group Fitness Room) - per term	C	GST	Per Person	N/A	\$126.00		
Adults - 10 Pass Card	C	GST	Per Person	\$67.00	\$67.00		
Concession - 10 Pass Card	C	GST	Per Person	\$44.00	\$44.00		
Karate - Normal Casual Entry Fees Apply							
Entry to the Gymnasium and Group Fitness Classes							
Adults	C	GST	Per Visit	\$13.00	\$13.00		
Concession (includes student and concession card holders, NOT FIFO)			Per Visit	\$6.00	\$6.00		
Note: children under 16 years should not be using the gym without professional supervision. Parent or Guardian must sign all registration documentation.	C	GST					
Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff							
Adults - 10 Pass Card (Only available during staffed hours)	C	GST	Per Pass	\$120.00	\$120.00		
Concession - 10 Pass Card (Only available during staffed hours)	C	GST	Per Pass	\$60.00	\$60.00		

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
Gym and Group Fitness Supporting Activities							
Gym Appraisal - Includes entry (not applicable for 12 month memberships)	C	GST	Per Appraisal	\$44.00	\$44.00		
Personal Training - 30 minute session, excludes entry.	C	GST	Per Session	\$40.00	\$0.00		
Personal Training -Half Hour 10 Pack, excludes entry	C	GST	Per Pass	\$360.00	\$0.00		
Personal Training - Group sessions (max 15 pax) per half hour	C	GST	Per Session	\$94.00	\$0.00		
Personal Training - Member - 1st session (1 hour) - Includes entry	C	GST		N/A	\$55.00		
Personal Training - Member - Other sessions (30 minutes)	C	GST		N/A	\$38.00		
Personal Training - Non Member - 1st session (1 hour)	C	GST		N/A	\$77.00		
Personal Training - Non Member - Other sessions (30 minutes)	C	GST		N/A	\$55.00		
Personal Training - Member - One Hour 5 Pack	5% disc	GST		N/A	\$259.00		
Personal Training - Member - Half Hour 5 Pack	5% disc	GST		N/A	\$183.00		
Personal Training - Member - One Hour 10 Pack	10% disc	GST		N/A	\$491.00		
Personal Training - Non Member - One Hour 10 Pack (includes entry)	10% disc	GST		N/A	\$689.00		
Personal Training - Member - Half Hour 10 Pack	10% disc	GST		N/A	\$349.00		
Personal Training - Non Member - Half Hour 10 Pack (includes entry)	10% disc	GST		N/A	\$491.00		
Personal Training - Group sessions (max 15 pax) per hour		GST		N/A	\$94.00		
Creche - per hour	C	GST	Per Child	\$5.00	\$5.00		
Creche - 10 pass	C	GST	Per Pass	\$40.00	\$0.00		
Creche - One hour to two hours	C	GST	Per Child	N/A	\$7.00		
Creche - Late child pickup fee - per half hour	C	GST	Per Child	N/A	\$11.00		
Disposable Towels	C	GST	Each	N/A	At Cost		
Squash							
Squash Court Hire (Includes entry fee, racket & ball hire)	C	GST	Per Hour	\$20.00	\$13.00		
All Racket Hire - Free with Membership	C	GST	Per Racket	N/A	\$4.25		
Gym Memberships							
** All memberships receive a Fob Key							
12 Month Membership (includes 4 programs per year)							
Single Adult	C	GST	Per Year	\$595.00	\$595.00		
Two Adults in One Household	C	GST	Per Year	\$1,123.00	\$1,123.00		
Concession (includes student and concession card holders and FIFO workers)	C	GST	Per Year	\$426.00	\$426.00		
Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff							
** Note - 12 Month Membership holders are eligible for a 20% discount off a season pass for the swimming pool (not							
6 Month Membership (includes 2 programs per year)							
Standard	C	GST	Per Membership	\$420.00	\$0.00		
Concession (includes student and concession card holders and FIFO workers)	C	GST	Per Membership	\$330.00	\$0.00		
Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff							

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
3 Month Membership		GST					
Rehabilitation (Medical professionals/workers' compensation/Insurance claims etc)	C	GST	Per Membership	\$325.00	\$0.00		
Standard	C	GST	Per Membership	\$254.00	\$254.00		
Concession (includes student and concession card holders and FIFO workers)	C	GST	Per Membership	\$191.00	\$191.00		
<i>Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff</i>							
Other							
Short Term Membership (2 weeks including swipe card)	C	GST	Per Membership	\$130.00	\$0.00		
Gym Swipe Card (Replacement)	C	GST	Per Replacement	\$28.00	\$28.00		
Gym Memberships - Paid by Direct Debit							
** All memberships receive a Fob Key							
Single Adult - Twelve Months - (Fee payable per fortnightly - 26 payments)	C	GST	Per Fortnight	\$27.00	\$27.00		
Concession (includes student and concession card holders and FIFO workers)	C	GST	Per Fortnight	\$20.00	\$20.00		
<i>Users 16-18 years of age must undergo a one off Gym Appraisal with Shire Staff</i>							
Gym Swipe Card (Replacement)	C	GST	Per Replacement	\$28.00	\$28.00		
Fee for Early Exit from Direct Debit Contract	C	GST		2 fortnights payable	2 fortnights payable		
Facility Hire Fees - During Advertised Opening Hours							
Creche Room Hire	C	GST	Per Hour	\$20.00	\$19.00		
Group Fit Room hire (Entry fee included)	C	GST	Per Hour	\$20.00	\$19.00		
Hire of One Multi-Sport Court (includes entry)	C	GST	Per Hour	\$22.00	\$38.00		
Hire of Half Multi-Sport Court (includes entry)	C	GST	Per Hour	\$12.00	\$22.00		
Hire of Two Courts (includes entry)	C	GST	Per Hour	\$44.00	\$75.00		
Fee Cap	C	GST		\$352.00	\$735.00		
Facility Hire Fees - Outside Advertised Opening Hours (Commercial)							
Access After Hours (No supervision required - subject to Site induction and Risk)	C	GST	Per Hour	\$100.00	Actual costs charged		
Access After Hours (Supervision Required)	C	GST	Per Hour	\$168.00	\$68.00		
Facility Hire Fees - Outside Advertised Opening Hours (Sporting Clubs and Not-for-profit community organisations)							
Access After Hours (No supervision required - subject to Site induction and Risk)	C	GST	Per Hour	Normal Hire Fees	Actual costs charged		
Access After Hours (Supervision Required) - Per Staff Member	C	GST	Per Hour	\$42.00	\$42.00		
Hire of Multi-Sport Court - Per Hour (includes entry) - per court	C	GST		N/A	\$15.00		
Fee Cap				\$352.00	\$735.00		
Centre Advertising Signage							
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for sign and	C	GST	Per Sign	\$105.00	\$105.00		

SCHEDULE OF FEES AND CHARGES 2026/2027

Revenue Account		Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
Mount Barker Library & Community Resource Centre							Co-Ord Library Services
Library Services							
Temporary Membership - Bond - Non Residents		C	exempt	Per Membership	\$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	Per Item	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	
3D Printing		C	GST	Per Hour	N/A	\$4.00	
Specialist Workshops / Programs		C	GST	Per Program	At Cost	At Cost	
Sale of locally produced book		C	GST	Per Book	At Cost	At Cost	
Administration Services							
A4 Printing and/or Copying	B&W	C	GST	Per Page	\$0.25	\$1.00	
	Colour	C	GST	Per Page	\$0.50	\$1.00	
A3 Printing and/or Copying	B&W	C	GST	Per Page	\$0.50	\$1.00	
	Colour	C	GST	Per Page	\$1.00	\$1.00	
Scanning and/or Emailing		C	GST		N/A	\$1.00	
Fax Sent		C	GST		\$2.00	\$2.00	
		C	GST		\$3.00	\$3.00	
		C	GST		\$5.00	\$5.00	
Fax Received		C	GST		\$2.00	\$2.00	
Telephone Calls		C	GST		\$1.00	\$1.00	
		C	GST		\$2.00	\$2.00	
		C	GST		\$3.00	\$3.00	
		C	GST		\$2.30	\$2.30	
		C	GST		\$4.00	\$4.00	
Binding	5 mm - Up to 35 pages	C	GST	Each	\$3.00	\$3.00	
	6mm - Up to 55 pages	C	GST	Each	\$4.00	\$4.00	
	8mm - Up to 70 pages	C	GST	Each	\$5.00	\$5.00	
	11mm - Up to 100 pages	C	GST	Each	\$6.00	\$6.00	
	12.5mm - Up to 115 pages	C	GST	Each	\$7.00	\$7.00	
	14mm - Up to 130 pages	C	GST	Each	\$8.00	\$8.00	
Individual Assistance (i.e. IT Tech Support, Secretarial) - per half hour		C	GST	Per Half Hour	\$30.00	\$30.00	
Room Hire							
Per Hour:							
Commercial Kitchen		C	GST	Per Hour	\$20.00	\$20.00	
Meeting Room (MPR4)		C	GST	Per Hour	\$35.00	\$35.00	
Board Room (MPR1)		C	GST	Per Hour	\$22.50	\$22.50	
Standard Office		C	GST	Per Hour	\$15.00	\$15.00	
Full Day:							
Commercial Kitchen - Fee Cap		C	GST	Per Day	\$90.00	\$90.00	
Meeting Room (MPR4) - Fee Cap		C	GST	Per Day	\$180.00	\$180.00	
Board Room (MPR1) - Fee Cap		C	GST	Per Day	\$135.00	\$135.00	
Standard Office - Fee Cap		C	GST	Per Day	\$90.00	\$90.00	
Per Person:							
Casual Room Access Fee		C	GST	Per Person	\$5.00	\$0.00	

SCHEDULE OF FEES AND CHARGES 2026/2027							
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer	
Equipment Hire:							
Per Hour:							
Laptop, projector, screen	C	GST	Per Item, Per Hour	\$15.00	\$15.00		
Per Day:							
Laptop, projector, screen	C	GST	Per Item, Per Hour	\$75.00	\$75.00		
Cutlery / crockery hire	C	GST	Per Head	N/A	\$2.20		
PROGRAM 13 - Economic Services							
Rural Services						EMIA	
Waybill Books	C	GST	Per Book	\$23.00	\$23.00		
Standpipe Cards	C	GST	Per Card	N/A	\$25.00		
Standpipe Water	C	GST Free	Per Kilolitre	\$13.20	\$11.00		
Standpipe Water - Per Kilolitre ('Community' as classified by Water Corporation -	C			N/A	\$4.41		
Non Potable Water Charge	C	GST Free	Per Kilolitre	\$6.00	\$5.00		
Government Dam Water Charge	C	GST Free	Per Kilolitre	\$2.00	\$1.00		
Mount Barker Regional Saleyards						Manager Saleyards	
Cattle Weighing & Penning - Per Head	C	GST	Per Head	\$14.19	\$13.31		
Cattle Penning Only - Per Head	C	GST	Per Head	\$14.19	\$13.30		
Cattle Weighing Only - Per Head	C	GST	Per Head	\$14.19	\$5.70		
Private Weighs - Per Head	C	GST	Per Head	\$6.05	\$5.70		
Shipping Weighs - Per Head	C	GST	Per Head	N/A	\$5.70		
Private/Shipping/Weighing only (per head – under 20 Cattle)	C	GST	Per Head	\$7.90	\$7.80		
Stud Bull Sale - Per Head	C	GST	Per Head	\$18.70	\$17.20		
Feed - Per Bale (Small)	C	GST	Per Bale	At Cost Plus \$5.00	At Cost Plus \$2.60		
Feed - Per Bale (Large)	C	GST	Per Bale	At Cost Plus \$30.00	At Cost Plus \$20.80		
Removal - Per Head - minimum charge (plus excess costs above minimum and	C	GST	Per Head	\$275.00	\$219.00		
Agents Levy - Per Head	C	GST	Per Head	\$1.10	\$1.10		
Wash Down Fee - Per Minute - Minimum Charge \$5.50	C	GST	Per Minute	\$0.99	\$0.95		
Manure Sales - Per Bobcat Bucket	C	GST	Per Bucket	\$20.00	\$20.02		
Bulk Manure Sales - Per Bobcat Bucket	C	GST	Per Bucket	\$16.00	\$16.00		
NLIS tagging services	C	GST	Per Head	\$37.40	\$49.90		
NLIS tagging services (per head / without permit - evidence of previous tag)	C	GST	Per Head	N/A	\$25.50		
NLIS tagging services (per head / non-readable tag)	C	GST	Per Head	N/A	\$25.50		
NLIS tagging services (per head / with permit)	C	GST	Per Head	N/A	\$25.50		
NLIS tagging services - Bulls (per head)	C	GST	Per Head	\$110.00	\$75.50		
Transit Cattle - Per Head - Per Day (>2 animals)	C	GST	Per Head	\$6.05	\$5.70		
Transit Cattle - Per Head - Per Day (<=2 animals)	C	GST	Per Head	\$7.90	\$7.80		
Crush Fee - Per Head	C	GST	Per Head	\$3.70	\$3.70		

SCHEDULE OF FEES AND CHARGES 2026/2027						
Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
Agistment Fee (per head/per week)	C	GST	Per Head	\$0.55	\$0.55	
Avdata Key / shower key		GST	Per Key	\$30.00	\$30.00	
After hours feeding, watering cattle or other services / call outs	C	GST	Per Hour	Staff Charge-out Fee	Staff Charge-out Fee	
Work undertaken on behalf of agents	C	GST	Per Hour	\$43.70	\$43.70	
Double Tag Removal	C	GST	Per Tag	\$20.00	20	
Transport Licensing						EMCCS
Special Series Local Authority Number Plates (eg: 10 PL)	C	GST	Per Set	\$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	
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	Actual Costs	
Road Renaming Application	C	GST	Per Application	\$300.00 Plus Actual Costs Charged by Geographic Names Committee	\$300.00 Plus Actual 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	Per Request	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	Per Sign	\$36.00	\$36.00	
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[1]).						
Constructed without stormwater pipes (typically a 6.25m verge width)	C	GST	Per Crossover	\$291.00	\$291.00	
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, sealed)	C	GST	Per Crossover	\$842.00	\$842.00	
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, Unsealed)	C	GST	Per Crossover	\$409.00	\$409.00	

SCHEDULE OF FEES AND CHARGES 2026/2027

Revenue Account	Statutory (S) or Council (C)	GST Status	Unit	2026/2027	2025/2026	Responsible Officer
Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (Subject to provisions of Private Works Policy)						EMIA
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	\$140.00	\$88.40	
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						