

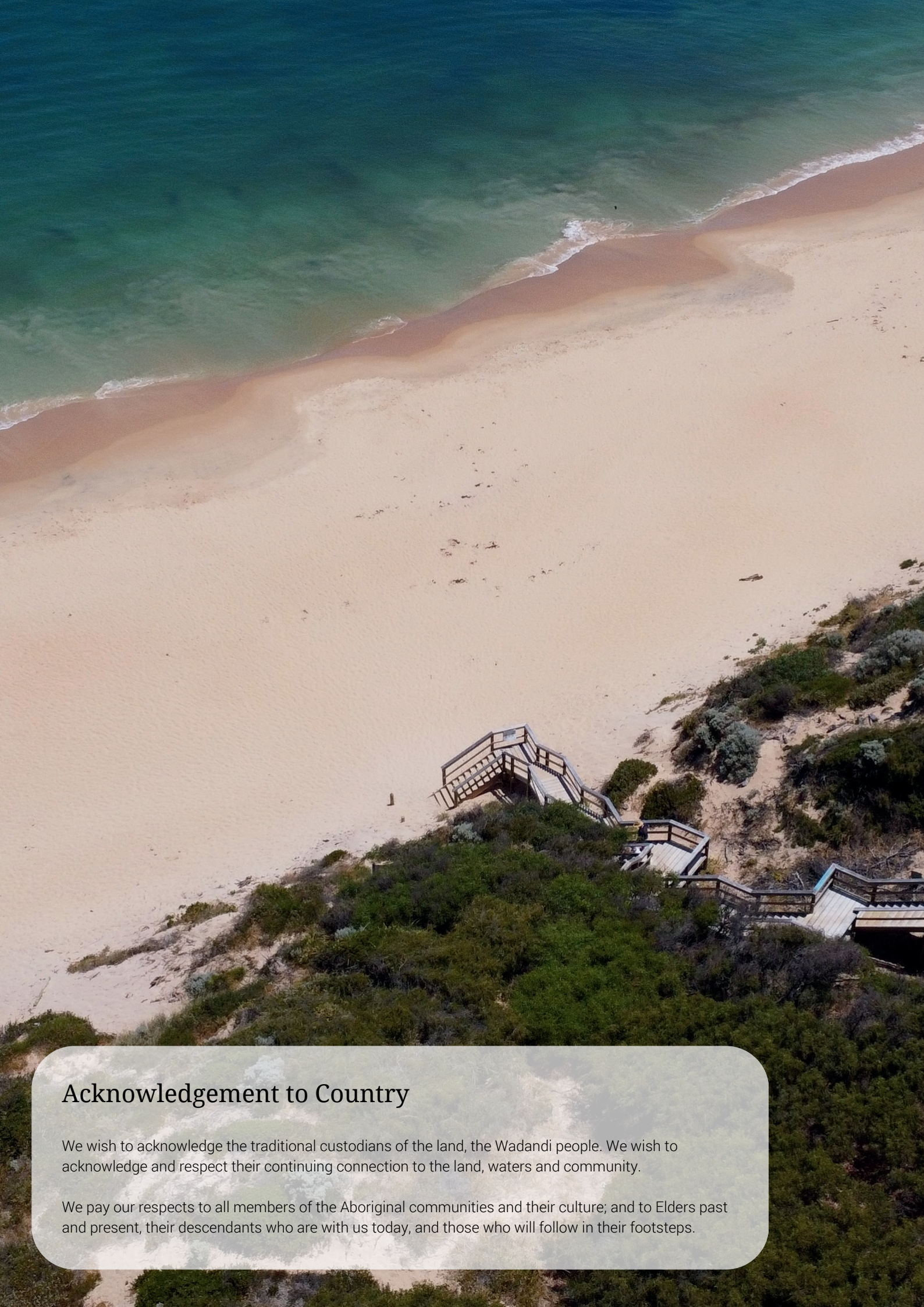


# Annual Budget 2025/2026

Adopted by Council 30 July 2025







## Acknowledgement to Country

We wish to acknowledge the traditional custodians of the land, the Wadandi people. We wish to acknowledge and respect their continuing connection to the land, waters and community.

We pay our respects to all members of the Aboriginal communities and their culture; and to Elders past and present, their descendants who are with us today, and those who will follow in their footsteps.



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# Our Council Members

The Council of the Shire of Capel is made up of 9 representatives elected by the community for a term of four (4) years. The President and Deputy President are elected by the Council following each ordinary Local Government election held every two (2) years.



Doug Kitchen  
**Shire President**



Sebastian Schiano  
**Deputy Shire President**



Rosina Mogg  
**Councillor**



Kieran Noonan  
**Councillor**



Christine Terrantroy  
**Councillor**



John Fergusson  
**Councillor**



Terri Sharp  
**Councillor**



Ashley Dillon  
**Councillor**



Peter McCleery  
**Councillor**



# Message from the Shire President and Acting Chief Executive Officer

The Shire of Capel has adopted an ambitious and forward-looking 2025/26 Annual Budget, designed to strengthen our community now and well into the future. With an average rate increase of 3%, this budget balances the need to deliver significant projects and services with a commitment to responsible financial management.

Thank you to every community member that participated in our engagement sessions and perception surveys. The information that you share with us helps us understand what services are important to you.



Shire President Doug Kitchen



Acting CEO Gary Clark

What you tell us matters. It shapes the Strategic Community Plan (SCP) to focus our work on the services that matter most to you. It also ensures that our Long Term Financial Plan (LTFP) adequately funds those services into the future.

The Shire has worked hard to plan for your future. The LTFP funds \$130.5 million in infrastructure projects over the next ten years. This infrastructure will ensure that our services continue to grow with the community.

This year marks a major milestone with the continued delivery of the Dalyellup Multipurpose Community and Youth Centre (soon to be renamed) – an \$11.3 million Stage 2 investment and the Shire's largest ever infrastructure development – this is expected to be delivered by mid 2026. Alongside this, we will begin rolling out a new Enterprise Resource Planning (ERP) system, which will modernise our operations and improve customer service.

Key infrastructure commitments include the \$1.98 million dual lane upgrade of Mallokup Bridge, \$5.7 million invested in our local roads, \$2 million in our local parks, and upgrades to playgrounds, trails, and community facilities across the Shire. We are also planning for the future through initiatives such as the Integrated Growth Framework and the master planning of the Capel and Boyanup cemeteries. In total, \$26 million has been allocated to capital works, ensuring our Shire remains connected, safe, and well serviced.

We have also invested in our people and capacity, with new positions created to meet community service expectations and to support a growing population, now estimated at 20,500 residents. Our Community Grants Programs, Sports Participation Scheme, and Events Sponsorship Scheme continue to provide vital support, helping local families, groups, and events thrive. We also continue to support and work with regional bodies in supporting our local businesses find and capitalise on opportunities.

This budget reflects a Council that is planning boldly yet responsibly – delivering today while preparing for tomorrow. On behalf of Council, I thank you for your ongoing support for our community as we continue to invest in the services, infrastructure, and opportunities that make the Shire of Capel a great place to live, work, and be the Lifestyle of Choice Local Government.





# Budget Report



# Budget Report

The following budgeted income and expenditure information is presented by Program format and reports the collection and distribution of the income and expenditure on an operating and capital basis.

For the financial year 2025/26, the total budgeted operating revenue is \$29,750,272.00 of this, \$19,707,785.00 is derived from Rates Income including Interims and the Dalyellup Specified Area Rate.

## Operating Revenue:

The Shire of Capel receives funding from several sources including:

- Rates.
- Fees and Charges.
- Grants.
- Transfers from Reserves.
- Interest Earnings.

Of the total main revenue sources, 66% comes from rates, the Shire’s direct source of revenue. A further 13% comes from state and federal grants/contributions and 21% from annual fees and charges and other revenue.

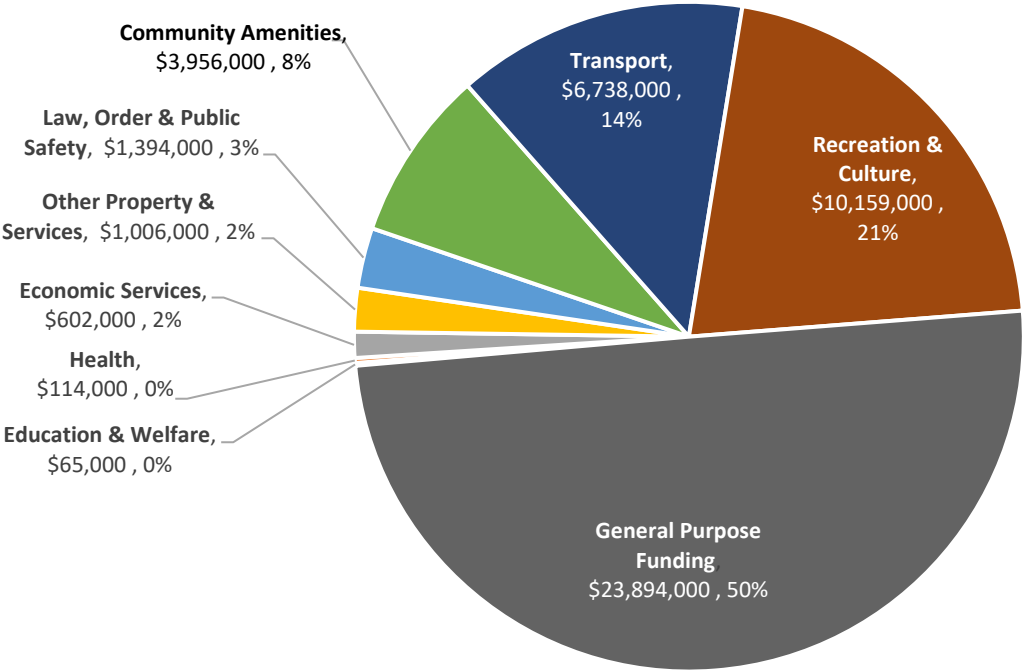
### Revenue Analysis

Table 1 - Revenue by Program.

(Data source - FY2025/26 Statement of Comprehensive Income).

2025/26 Annual Budget - Revenue - \$

2025/26 Budget Revenue by Program





## Operating Expenditure:

The Shire of Capel distributes its funding across several expense areas:

- Employee Costs.
- Insurance Expenses.
- Finance Costs.
- Utility Charges.
- Materials and Contracts.
- Other Expenditure.

Of the total main expense areas, 37% is spent on materials and contracts and includes capital acquisitions and construction costs. A further 41% is expended against all employee costs, including direct salary and wages, leave provisions, insurance, taxes, superannuation, professional development and personal protective equipment. Leaving 18% for depreciation, 2% for utilities and 2% for financing costs, insurance and other expenditures.

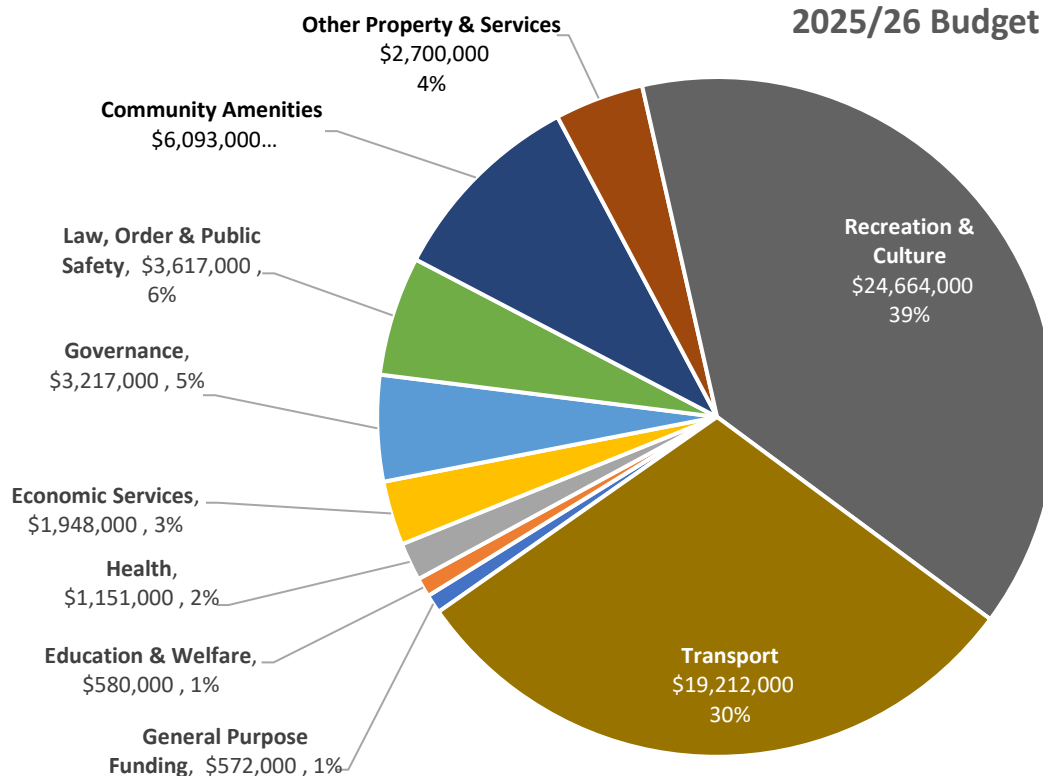
## Expenditure Analysis

Table 2 - Expenditure by Program.

(Data source - FY2025/26 Statement of Comprehensive Income).

### 2025/26 Annual Budget - Expenditure - \$

#### 2025/26 Budget Expenditure by Program





## Capital Acquisitions and Construction:

The Capital Works Program for 2025/26 forecasts \$15,775,905.00 in payments for Property, Plant & Equipment and \$10,441,342.00 in payments for Infrastructure.

Of this \$17,359,501.00 is funded by capital grants and contributions, \$7,169,131 is funded from financial reserves and sale proceeds, and the remaining \$1,688,615 is funded from municipal funds.

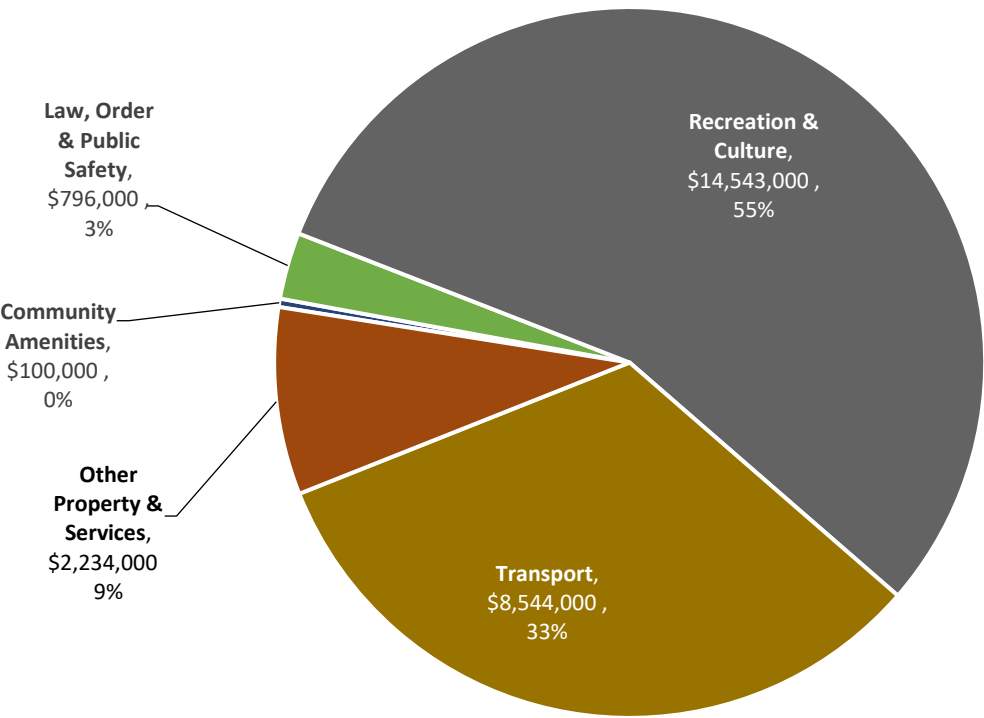
A detailed 'Program of Works' listing for each Asset Category is attached to this report and identifies a description of works, funding parameters and asset category position for:

• Buildings	\$12,755,710.00
• Furniture and equipment	\$ 392,340.00
• Plant and equipment	\$ 2,627,855.00
• Roads	\$ 5,734,871.00
• Carparks	\$ 20,000.00
• Footpaths	\$ 395,317.00
• Drainage	\$ 464,350.00
• Parks, ovals and other	\$ 1,845,953.00
• Bridges	\$ 1,980,851.00
<b>TOTAL</b>	<b><u>\$26,217,247.00</u></b>

Table 3 - \$ distribution of capital acquisition and construction across all asset classes.

### 2025/26 Annual Budget - Capital Expenditure by Program – \$

Capital Expenditure by Program





# How are my rates invested in my community?







# Statutory Annual Budget Report




**Shire of Capel**  
**Annual Budget**  
**For the year ended 30 June 2025**  
**Local Government Act 1995**

## **Contents**

- Statement of Comprehensive Income
- Statement of Cash Flows
- Statement of Financial Activity
- Index of Notes to the Budget
- Schedule of Fees and Charges

Shire's Vision:  
A Lifestyle of Choice, Connecting Community, Culture and Country





**SHIRE OF CAPEL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	19,707,785	18,690,019	18,556,997
Grants, subsidies and contributions		3,828,765	1,684,827	1,482,887
Fees and charges	15	4,951,427	4,851,743	4,502,387
Interest revenue	10(a)	1,061,657	1,206,143	1,151,708
Other revenue		200,638	231,331	194,308
		29,750,272	26,664,063	25,888,287
<b>Expenses</b>				
Employee costs		(15,204,836)	(12,657,218)	(13,260,011)
Materials and contracts		(13,981,814)	(11,320,567)	(14,031,112)
Utility charges		(627,830)	(626,270)	(713,609)
Depreciation	6	(6,783,899)	(6,674,774)	(6,271,840)
Finance costs	10(c)	(151,213)	(191,817)	(191,254)
Insurance		(314,704)	(282,965)	(280,784)
Other expenditure		(459,950)	(458,714)	(489,419)
		(37,524,246)	(32,212,325)	(35,238,029)
		(7,773,974)	(5,548,262)	(9,349,742)
Capital grants, subsidies and contributions		17,359,501	7,157,425	11,627,561
Profit on asset disposals	5	313,428	321,230	208,331
Loss on asset disposals	5	(51,171)	(26,519)	(197,184)
		17,621,758	7,452,136	11,638,708
<b>Net result for the period</b>		<b>9,847,784</b>	<b>1,903,874</b>	<b>2,288,966</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>9,847,784</b>	<b>1,903,874</b>	<b>2,288,966</b>

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

**SHIRE OF CAPEL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2026**

		<b>2025/26</b>	<b>2024/25</b>	<b>2024/25</b>
	<b>Note</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>		\$	\$	\$
Rates		19,707,785	18,645,979	18,556,997
Grants, subsidies and contributions		3,828,765	2,510,458	1,482,887
Fees and charges		4,951,427	4,851,743	4,502,387
Interest revenue		1,061,657	1,206,143	1,151,708
Goods and services tax received		0	(517,638)	0
Other revenue		200,638	231,331	194,308
		29,750,272	26,928,016	25,888,287
<b>Payments</b>				
Employee costs		(15,204,836)	(12,311,488)	(13,260,011)
Materials and contracts		(13,981,814)	(10,452,811)	(14,031,112)
Utility charges		(627,830)	(626,270)	(713,609)
Finance costs		(151,213)	(145,560)	(191,254)
Insurance paid		(314,704)	(282,965)	(280,784)
Other expenditure		(459,950)	(458,714)	(489,419)
		(30,740,347)	(24,277,808)	(28,966,189)
<b>Net cash provided by (used in) operating activities</b>	4	(990,075)	2,650,208	(3,077,902)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(15,775,905)	(3,885,151)	(10,256,186)
Payments for construction of infrastructure	5(b)	(10,441,342)	(6,762,826)	(8,850,182)
Capital grants, subsidies and contributions		17,359,501	7,157,425	11,627,561
Proceeds from sale of property, plant and equipment	5(a)	540,000	121,000	549,177
<b>Net cash (used in) investing activities</b>		(8,317,746)	(3,369,552)	(6,929,630)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(379,655)	(316,803)	(316,803)
Payments for principal portion of lease liabilities	8	(15,332)	(149,266)	(149,265)
Proceeds from new borrowings	7(a)	2,450,800	0	0
<b>Net cash provided by (used in) financing activities</b>		2,055,813	(466,068)	(466,068)
<b>Net (decrease) in cash held</b>		(7,252,008)	(1,185,412)	(10,473,600)
Cash at beginning of year		24,250,854	25,520,460	25,185,537
<b>Cash and cash equivalents at the end of the year</b>	4	<b>16,998,846</b>	<b>24,335,048</b>	<b>14,711,937</b>

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



**SHIRE OF CAPEL**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	18,923,871	18,011,952	17,895,742
Rates excluding general rates	2(a)	783,914	678,067	661,255
Grants, subsidies and contributions		3,794,765	1,684,827	1,482,887
Fees and charges	15	4,951,427	4,851,743	4,502,387
Interest revenue	10(a)	1,061,657	1,206,143	1,151,708
Other revenue		200,638	231,331	194,308
Profit on asset disposals	5	313,428	321,230	208,331
		<b>30,029,700</b>	<b>26,985,293</b>	<b>26,096,618</b>

**Expenditure from operating activities**

Employee costs		(15,204,836)	(12,657,218)	(13,260,011)
Materials and contracts		(13,981,814)	(11,320,567)	(14,031,112)
Utility charges		(627,830)	(626,270)	(713,609)
Depreciation	6	(6,783,899)	(6,674,774)	(6,271,840)
Finance costs	10(c)	(151,213)	(191,817)	(191,254)
Insurance		(314,704)	(282,965)	(280,784)
Other expenditure		(451,950)	(458,714)	(489,419)
Loss on asset disposals	5	(51,171)	(26,519)	(197,184)
		<b>(37,567,417)</b>	<b>(32,238,844)</b>	<b>(35,435,213)</b>

Non cash amounts excluded from operating activities

	3(c)	6,521,642	6,701,293	6,260,693
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		17,359,501	7,157,425	11,627,561
Proceeds from disposal of property, plant and equipment	5(a)	540,000	121,000	549,177
		<b>17,899,501</b>	<b>7,278,425</b>	<b>12,176,738</b>

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(15,775,905)	(3,885,151)	(10,256,186)
Payments for construction of infrastructure	5(b)	(10,441,342)	(6,762,826)	(8,850,182)
Payments for financial assets at amortised cost - self supporting loans		(145,078)	0	
		<b>(26,362,325)</b>	<b>(10,647,977)</b>	<b>(19,106,368)</b>

**Amount attributable to investing activities**

		<b>(8,462,824)</b>	<b>(3,369,552)</b>	<b>(6,929,630)</b>
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**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	2,450,800	0	0
Transfers from reserve accounts	9(a)	8,212,337	2,941,211	5,312,154
		<b>10,663,137</b>	<b>2,941,211</b>	<b>5,312,154</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(332,214)	(316,803)	(316,803)
Payments for principal portion of lease liabilities	8	(15,332)	(149,266)	(149,265)
Transfers to reserve accounts	9(a)	(2,964,100)	(6,002,922)	(2,752,065)
		<b>(3,311,646)</b>	<b>(6,468,990)</b>	<b>(3,218,133)</b>

**Amount attributable to financing activities**

		<b>7,351,491</b>	<b>(3,527,779)</b>	<b>2,094,021</b>
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**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	2,127,408	7,576,996	7,908,861
Amount attributable to investing activities		(1,016,075)	1,447,742	(3,077,902)
Amount attributable to financing activities		(8,462,824)	(3,369,552)	(6,929,630)
		<b>7,351,491</b>	<b>(3,527,779)</b>	<b>2,094,021</b>
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>0</b>	<b>2,127,407</b>	<b>(4,650)</b>

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



**SHIRE OF CAPEL  
FOR THE YEAR ENDED 30 JUNE 2026  
INDEX OF NOTES TO THE BUDGET**

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

**1 BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

**2024/25 actual balances**

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

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

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

**New accounting standards for application in future years**

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
  - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
  - Standards – Annual Improvements Volume 11

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

**Critical accounting estimates and judgements**

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

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

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



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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Residential	Gross rental valuation	0.084975	2,348	56,092,160	4,766,431	0	4,766,431	4,630,857	4,719,842
Residential Vacant	Gross rental valuation	0.084975	18	528,300	44,892	0	44,892	47,386	48,263
Urban Development	Gross rental valuation	0.084975	3,810	95,571,580	8,121,195	115,500	8,236,695	7,727,727	7,613,376
Urban Development Vacant	Gross rental valuation	0.084975	3	207,900	17,666	0	17,666	156,126	31,268
Town Centre	Gross rental valuation	0.096902	44	2,607,320	252,655	0	252,655	246,267	118,802
Town Centre/Special Use/Light Industry Vacant	Gross rental valuation	0.096902	7	437,000	42,346	0	42,346	41,092	30,595
Light Industry	Gross rental valuation	0.096902	36	1,621,920	157,167	0	157,167	152,590	156,495
Commercial Use Urban Development	Gross rental valuation	0.096902	33	5,792,910	561,345	0	561,345	537,711	551,117
Special Use	Gross rental valuation	0.096902	2	350,000	33,916	0	33,916	32,928	135,947
Special Rural	Gross rental valuation	0.082400	526	13,767,860	1,134,472	0	1,134,472	1,081,174	1,021,331
Rural & Land Use (Rural Commercial)	Unimproved valuation	0.005320	15	12,566,000	66,851	0	66,851	62,457	38,346
Rural & Land Use (Rural)	Unimproved valuation	0.005320	588	421,702,000	2,243,455	0	2,243,455	2,135,807	2,163,345
<b>Total general rates</b>			7,430	611,244,950	17,442,391	115,500	17,557,891	16,852,122	16,628,727
<b>(ii) Minimum payment</b>									
		<b>Minimum \$</b>							
Residential	Gross rental valuation	1,540.00	78	1,357,400	120,120	0	120,120	102,900	105,840
Residential Vacant	Gross rental valuation	1,540.00	160	1,570,400	246,400	38,500	284,900	229,320	301,350
Urban Development	Gross rental valuation	1,540.00	3	38,080	4,620	0	4,620	120,540	23,520
Urban Development Vacant	Gross rental valuation	1,540.00	303	1,538,430	466,620	0	466,620	227,850	388,080
Town Centre	Gross rental valuation	1,540.00	5	46,388	7,700	0	7,700	7,350	4,410
Town Centre/Special Use/Light Industry Vacant	Gross rental valuation	1,540.00	5	53,700	7,700	0	7,700	5,880	19,110
Light Industry	Gross rental valuation	1,540.00	3	37,800	4,620	0	4,620	4,410	5,880
Commercial Use Urban Development	Gross rental valuation	1,540.00	0	0	0	0	0	0	0
Special Use	Gross rental valuation	1,540.00	0	0	0	0	0	0	2,940
Special Rural	Gross rental valuation	1,540.00	75	695,114	115,500	0	115,500	110,250	66,150
Rural & Land Use (Rural Commercial)	Unimproved valuation	1,540.00	3	271,000	4,620	0	4,620	4,410	4,410
Rural & Land Use (Rural)	Unimproved valuation	1,540.00	227	33,281,708	349,580	0	349,580	346,920	346,920
<b>Total minimum payments</b>			862	38,890,020	1,327,480	38,500	1,365,980	1,159,830	1,268,610
<b>Total general rates and minimum payments</b>			8,292	650,134,970	18,769,871	154,000	18,923,871	18,011,952	17,897,337
<b>(iii) Specified area rates</b>									
Maintenance of Dalyellup Parks, Gardens, Structures and Toilets		0.008000	4,088		775,056	9,453	784,509	678,067	661,255
					19,544,927	163,453	19,708,380	18,690,019	18,558,592
Discounts (Refer note 2(f))							0	0	(1,000)
Concessions (Refer note 2(g))							(595)	0	(595)
<b>Total rates</b>					19,544,927	163,453	19,707,785	18,690,019	18,556,997

\*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

**Option 1 (Full Payment)**

Single full payment

**Option 2 (Four Instalments)**

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	12/09/2025	0	0.0%	7.0%
<b>Option two</b>				
First instalment	12/09/2025	0	3.0%	7.0%
Second instalment	12/11/2025	11	3.0%	7.0%
Third instalment	12/01/2026	11	3.0%	7.0%
Fourth instalment	12/03/2026	11	3.0%	7.0%

**(c) Objectives and Reasons for Differential Rating**

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

**(i) Differential general rate**

Description	Characteristics	Objects	Reasons
<b>Residential / Vacant and Urban Development / Vacant</b>	This category includes all residential zones where the land uses consist of Residential and Ancillary Residential uses (dwellings, home occupations and home offices).	The object of the rate for this category is to provide the base rate for the other GRV rate categories.	The reason for this rate is to ensure all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire.



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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

<b>Commercial, Town Centre, Light Industry and Special Use and Vacant Commercial, Town Centre, Light Industry and Special Use</b>	All properties/vacant land zoned Town Centre, Commercial and Special Use and where land uses may include shopping centres, newsagents, cafes, shops, fast food outlets, service stations, taverns, childcare facilities and the like. Properties are primarily located within the Town Centre business districts of designated town sites; however, this category applies to various Commercial properties located across the Shire.	The object of the rate in the dollar for this category is to raise sufficient revenue to offset the costs associated with the provision of services to these properties and future properties within this zone.	Ratepayers in this category accommodate a large number of visitors and customers and this increases the need for the Shire to provide additional car parks, amenities, landscaping and street cleaning.
	All properties/vacant land zoned Light Industry and where land uses may include dairies, sale yards, metal fabrication and workshops. Properties are located within specific zoned areas in the Shire.		
<b>Special Rural</b>	This category includes all properties zoned Special Rural. The land use of these properties consists of Residential and Ancillary Residential. For the financial year 2024-25, this category has a lower rate in the dollar compared to zones 1 to 4 which are also Residential and Ancillary Residential.		
<b>Unimproved Valuation (UV)</b>	This category includes all properties valued as UV, which includes those zoned Rural, Special Use, Railway, Public Purpose and Mining. The land use of these properties consists of primary production, agriculture, mining, wineries with cellar door sales, caravan parks and quarries.	The object of this rate is to set the base for properties rated on UV.	

**(ii) Differential Minimum Payment**

<b>Residential / Vacant and Urban Development / Vacant</b>	This category includes all residential zones where the land uses consist of Residential and Ancillary Residential uses (dwellings, home occupations and home offices).	The object of the rate for this category is to provide the base rate for the other GRV rate categories.	The reason for this rate is to ensure all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire.
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**SHIRE OF CAPEL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

<b>Commercial, Town Centre, Light Industry and Special Use and Vacant Commercial, Town Centre, Light Industry and Special Use</b>	<p>All properties/vacant land zoned Town Centre, Commercial and Special Use and where land uses may include shopping centres, newsagents, cafes, shops, fast food outlets, service stations, taverns, childcare facilities and the like. Properties are primarily located within the Town Centre business districts of designated town sites; however, this category applies to various Commercial properties located across the Shire.</p>	<p>The object of the rate in the dollar for this category is to raise sufficient revenue to offset the costs associated with the provision of services to these properties and future properties within this zone.</p>	<p>Ratepayers in this category accommodate a large number of visitors and customers and this increases the need for the Shire to provide additional car parks, amenities, landscaping and street cleaning.</p>
	<p>All properties/vacant land zoned Light Industry and where land uses may include dairies, sale yards, metal fabrication and workshops. Properties are located within specific zoned areas in the Shire.</p>		<p>This category also recognises the need to raise sufficient revenue to offset future costs associated with planned infrastructure and services to support these properties once they have been developed.</p>
<b>Special Rural</b>	<p>This category includes all properties zoned Special Rural. The land use of these properties consists of Residential and Ancillary Residential. For the financial year 2024-25, this category has a lower rate in the dollar compared to zones 1 to 4 which are also Residential and Ancillary Residential.</p>		
<b>Unimproved Valuation (UV)</b>	<p>This category includes all properties valued as UV, which includes those zoned Rural, Special Use, Railway, Public Purpose and Mining. The land use of these properties consists of primary production, agriculture, mining, wineries with cellar door sales, caravan parks and quarries.</p>	<p>The object of this rate is to set the base for properties rated on UV.</p>	



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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Specified Area Rate**

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
<b>Specified area rate</b>	\$	\$	\$		
Maintenance of Dalyellup Parks, Gardens, Structures and Toilets	784,506	0	0	The purpose of the rate is to recover 50% of the cost of maintaining parks, gardens, structures and toilets in the Dalyellup Estate.	This specified area rate is levied on all properties within the Dalyellup Beach Estate. The rationale is the quality and quantity of parks and gardens in the estate is at least double that of the remainder of the Shire and therefore half the cost will be met from general rates and the remainder from the main beneficiaries of these facilities being the property owners of the estate.
	784,506	0	0		

**(e) Service Charges**

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

**(f) Early payment discounts**

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
Rate payment incentive for residents	Rate	0.0%	0	0	0	1,000	5 residents who pay their rates either in full or via instalments and pay their first payment by the due date (as stated on the rate notice), will be entered into a draw to receive a \$200.00 discount from their rate notice.
				0	0	1,000	

**(g) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Maintenance of Dalyellup Parks, Gardens, Structures and Toilets	Specified area rate	Concession	0.0%	3,824	3,824	59,083	59,083	A concession is granted to property owners who are levied the specified area rate with the rate in the dollar set to generate 50% of the costs attributed to maintaining Dalyellup Parks, Gardens, Structures and Toilets Maintenance.	To limit the maximum specified area rate for Dalyellup Parks, Gardens, Structures and Toilets Maintenance to match long term extra expenses to ensure the standard presented by developers is maintained.
Minimum Rate	Rate	Concession	50.0%	595	595	0	595		
					4,419	59,083	59,678		

### 3. NET CURRENT ASSETS

## Current assets

**Less: current liabilities**

### Net current assets

**Less: Total adjustments to net current assets**

**(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

**Total adjustments to net current assets**

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Note	30 June 2026	30 June 2025	30 June 2025
	\$	\$	\$
4	16,875,209	24,250,854	14,711,937
	1,790,752	1,790,752	1,441,402
	6,786	6,786	27,703
	242,096	242,096	222,808
	18,914,843	26,290,488	16,403,850
	(5,053,828)	(5,053,828)	(3,555,788)
	(661,328)	(661,328)	(637,551)
8	0	(15,332)	0
7	0	(379,655)	0
	(1,729,143)	(1,729,143)	(1,455,049)
	(7,444,299)	(7,839,286)	(5,648,388)
	11,470,544	18,451,202	10,755,462
3(b)	(11,470,544)	(16,323,794)	(10,760,112)
	0	2,127,408	(4,650)
9	(11,470,544)	(16,718,781)	(10,769,535)
	0	0	9,423
	0	379,655	0
	0	15,332	0
	(11,470,544)	(16,323,794)	(10,760,112)

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

### Items excluded from calculation of budgeted deficiency

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

**(c) Non-cash amounts excluded from operating activities**

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

### Adjustments to operating activities

**Non cash amounts excluded from operating activities**

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Note	30 June 2026	30 June 2025	30 June 2025
	\$	\$	\$
5	(313,428)	0	(208,331)
5	51,171	26,519	197,184
6	6,783,899	6,674,774	6,271,840
	6,521,642	6,701,293	6,260,693



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

**3. NET CURRENT ASSETS**

**(d) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**SUPERANNUATION**

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

**INVENTORY - LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

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

**Other long-term employee benefits**

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

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

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

**4. RECONCILIATION OF CASH**

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

	<b>Note</b>	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
		\$	\$	\$
Cash at bank and on hand		1,494,742	6,473,345	703,313
Term deposits		15,380,467	17,777,509	14,008,624
<b>Total cash and cash equivalents</b>		16,875,209	24,250,854	14,711,937
Held as				
- Unrestricted cash and cash equivalents		5,404,665	7,532,073	3,942,402
- Restricted cash and cash equivalents		11,470,544	16,718,781	10,769,535
	3(a)	16,875,209	24,250,854	14,711,937
<b>Restrictions</b>				
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		11,470,544	16,718,781	10,769,535
		11,470,544	16,718,781	10,769,535
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	11,470,544	16,718,781	10,769,535
		11,470,544	16,718,781	10,769,535
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		9,847,784	1,903,874	2,288,966
Depreciation	6	6,783,899	6,674,774	6,271,840
(Profit)/loss on sale of asset	5	(262,257)	(294,711)	(11,147)
(Increase)/decrease in receivables		0	(665,376)	0
(Increase)/decrease in inventories		0	6,928	0
(Increase)/decrease in other assets		0	345,611	0
Increase/(decrease) in payables		0	611,414	0
Increase/(decrease) in contract liabilities		0	929,329	0
Increase/(decrease) in employee provisions		0	295,790	0
Capital grants, subsidies and contributions		(17,359,501)	(7,157,425)	(11,627,561)
<b>Net cash from operating activities</b>		(990,075)	2,650,208	(3,077,902)

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

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	12,755,710	0	0	0	0	3,436,121	0	0	0	0	7,230,091	0	0	0	0
Furniture and equipment	392,340	0	0	0	0	311,172	0	0	0	0	612,000	0	0	0	0
Plant and equipment	2,627,855	(277,743)	540,000	313,428	(51,171)	137,858	(147,519)	121,000	0	(26,519)	2,414,095	(538,030)	549,177	208,331	(197,184)
<b>Total</b>	<b>15,775,905</b>	<b>(277,743)</b>	<b>540,000</b>	<b>313,428</b>	<b>(51,171)</b>	<b>3,885,151</b>	<b>(147,519)</b>	<b>121,000</b>	<b>0</b>	<b>(26,519)</b>	<b>10,256,186</b>	<b>(538,030)</b>	<b>549,177</b>	<b>208,331</b>	<b>(197,184)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	5,734,871	0	0	0	0	4,717,835	0	0	0	0	5,250,749	0	0	0	0
Infrastructure - carparks	20,000	0	0	0	0	0	0	0	0	0	250,000	0	0	0	0
Infrastructure - footpaths	395,317	0	0	0	0	173,741	0	0	0	0	530,358	0	0	0	0
Infrastructure - drainage	464,350	0	0	0	0	440,000	0	0	0	0	520,000	0	0	0	0
Infrastructure - parks, ovals and other	1,845,953	0	0	0	0	1,431,250	0	0	0	0	2,299,075	0	0	0	0
Infrastructure - bridges	1,980,851	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>10,441,342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,762,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,850,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Inventory - Land held for resale</b>															
Cost of acquisition	0	0	0	0	0	0	(83,611)	404,841	321,230	0	0	0	0	0	0
<b>Total</b>	<b>26,217,247</b>	<b>(277,743)</b>	<b>540,000</b>	<b>313,428</b>	<b>(51,171)</b>	<b>10,647,977</b>	<b>(231,130)</b>	<b>525,841</b>	<b>321,230</b>	<b>(26,519)</b>	<b>19,106,368</b>	<b>(538,030)</b>	<b>549,177</b>	<b>208,331</b>	<b>(197,184)</b>

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

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - carparks
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks, ovals and other
Infrastructure - bridges
Right of use - buildings
Right of use - plant and equipment
Right of use - furniture and fittings

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
763,392	749,026	607,845
178,488	156,801	151,830
743,508	687,122	630,108
2,728,886	2,743,953	2,598,571
52,572	51,583	51,399
315,384	309,447	299,913
982,644	964,157	947,775
811,584	796,153	765,356
112,212	110,100	108,591
79,938	57,632	57,632
0	33,511	37,531
15,291	15,291	15,289
6,783,899	6,674,774	6,271,840
7,570	7,301	0
238,322	235,760	156,602
2,669	2,507	2,507
25,526	25,106	17,167
17,225	17,925	18,841
1,303,890	1,268,836	1,042,481
4,473,550	4,425,484	4,322,866
715,148	691,855	711,376
6,783,899	6,674,774	6,271,840

**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	20 to 80 years
Furniture and equipment	3 to 20 years
Plant and equipment	5 to 50 years
Infrastructure - roads	15 to 45 years
Infrastructure - carparks	18 to 45 years
Infrastructure - footpaths	40 to 50 years
Infrastructure - drainage	70 to 85 years
Infrastructure - parks, ovals and other	4 to 46 years
Infrastructure - bridges	27 to 100 years
Right of use - buildings	Based on the remaining lease
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Council Admin Office	76	WATC	3.99%	1,374,257	0	(124,247)	1,250,010	(56,419)	1,484,134	0	(109,877)	1,374,257	(68,558)	1,484,134	0	(108,107)	1,376,027	(67,994)
PGB Community Centre	63	WATC	6.34%	12,729	0	(20,229)	(7,500)	(608)	24,688	0	(11,959)	12,729	(1,490)	24,688	0	(11,959)	12,729	(1,490)
Capel Community Centre	64	WATC	6.57%	100,367	0	(56,062)	44,305	(5,809)	145,889	0	(45,522)	100,367	(9,733)	145,889	0	(45,522)	100,367	(9,733)
Capel Community Centre	65	WATC	7.17%	88,175	0	(34,847)	53,328	(5,841)	113,662	0	(25,487)	88,175	(7,916)	113,662	0	(25,487)	88,175	(7,916)
Capel Recreation Ground	75	WATC	5.40%	611,070	0	(40,974)	570,096	(32,552)	642,807	0	(31,737)	611,070	(38,649)	642,807	0	(31,737)	611,070	(38,649)
Capel Civic Precinct	89	WATC	3.84%	1,283,715	0	(103,295)	1,180,420	(48,384)	1,375,936	0	(92,220)	1,283,715	(59,278)	1,375,936	0	(93,991)	1,281,945	(59,278)
DMCYC Building		WATC	4.50%	0	2,450,800	0	2,450,800	0	0	0	0	0	0	0	0	0	0	0
				3,470,313	2,450,800	(379,655)	5,541,459	(149,613)	3,787,116	0	(316,803)	3,470,313	(185,623)	3,787,116	0	(316,803)	3,470,313	(185,060)

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

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
New DMCYC Building	WATC	Debenture	10	4.5%	2,450,800	0	0	2,450,800
					2,450,800	0	0	2,450,800

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Loan facilities</b>			
Loan facilities in use at balance date	5,541,459	3,470,313	3,470,313

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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



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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dalyellup Library Lease	Lease Equity		2.30%	84 months	0	0	0	0	0	60,985	0	(60,985)	0	(757)	60,985	0	(60,985)	0	(757)
Toro Groundmaster 3300 Mower	De Lage Landen		4.65%	36 months	0	0	0	0	0	17,332	0	(17,332)	0	(245)	17,332	0	(17,332)	0	(245)
Toro Groundmaster 4000D Mower	De Lage Landen		6.95%	36 months	0	0	0	0	0	53,131	0	(53,131)	0	(2,833)	53,131	0	(53,131)	0	(2,832)
Photocopier - Admin Main Office	Fin Rent Pty Ltd		5.20%	48 months	8,551	0	(3,412)	5,139	(356)	11,795	0	(3,243)	8,551	(525)	12,516	0	(3,964)	8,552	(525)
Photocopier - Admin Main Office	Fin Rent Pty Ltd		5.20%	48 months	8,551	0	(3,412)	5,139	(356)	11,795	0	(3,243)	8,551	(525)	12,516	0	(3,964)	8,552	(525)
Photocopier - Planning	Fin Rent Pty Ltd		5.20%	48 months	4,740	0	(1,891)	2,849	(197)	6,537	0	(1,797)	4,740	(291)	6,936	0	(2,198)	4,738	(291)
Photocopier - Capel Library	Fin Rent Pty Ltd		5.20%	48 months	2,505	0	(1,000)	1,506	(104)	3,456	0	(950)	2,505	(154)	3,666	0	(1,161)	2,505	(154)
Photocopier - Dalyellup Library	Fin Rent Pty Ltd		5.20%	48 months	2,505	0	(1,000)	1,506	(104)	3,456	0	(950)	2,505	(154)	3,666	0	(1,161)	2,505	(154)
Photocopier - Boyanup Library	Fin Rent Pty Ltd		5.20%	48 months	2,505	0	(1,000)	1,506	(104)	3,456	0	(950)	2,505	(154)	3,666	0	(1,161)	2,505	(154)
Photocopier - Customer Service	Fin Rent Pty Ltd		5.20%	48 months	2,451	0	(978)	1,473	(102)	3,381	0	(930)	2,451	(150)	3,588	0	(1,137)	2,451	(150)
Photocopier - Works Depot	Fin Rent Pty Ltd		5.20%	48 months	4,849	0	(1,934)	2,915	(202)	6,687	0	(1,839)	4,849	(298)	7,099	0	(2,250)	4,849	(298)
Wide Format Printer	Fin Rent Pty Ltd		5.20%	48 months	1,770	0	(706)	1,064	(74)	2,442	0	(671)	1,770	(109)	2,592	0	(821)	1,771	(109)
					38,429	0	(15,332)	23,097	(1,600)	184,452	0	(146,023)	38,429	(6,194)	187,693	0	(149,265)	38,428	(6,194)

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

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Specified Area Rate Dalyellup Reserve	954,605	807,889	(1,188,239)	574,255	1,105,879	712,037	(863,311)	954,605	890,964	714,207	(647,535)	957,636
(b) Dalyellup Community Facilities Reserve	1,177,087	0	(500,000)	677,087	1,177,087	0	0	1,177,087	1,177,087	0	0	1,177,087
(c) Dalyellup Infrastructure (Millenium) Reserve	127,745	0	0	127,745	127,745	0	0	127,745	127,745	0	0	127,745
(d) Capel Community Facilities Reserve	120,146	0	0	120,146	120,146	0	0	120,146	120,146	0	0	120,146
(e) Town Planning Scheme No 3 Reserve	187,756	0	0	187,756	187,756	0	0	187,756	187,756	0	0	187,756
(f) Infrastructure Development Reserve	1,136,208	27,831	(450,000)	714,039	1,054,613	81,595	0	1,136,208	1,057,224	58,041	0	1,115,265
(g) Extractive Industries Reserve	0	500,000	0	500,000	0	0	0	0	0	0	0	0
	3,703,547	1,335,720	(2,138,239)	2,901,028	3,773,226	793,632	(863,311)	3,703,547	3,560,922	772,248	(647,535)	3,685,635
<b>Restricted by council</b>												
(h) Employee Costs Reserve	1,710,574	41,900	(532,197)	1,220,277	808,739	901,835	0	1,710,574	810,741	44,510	(518,288)	336,963
(i) Waste Management Reserve	1,290,310	31,606	(873,390)	448,526	1,873,467	59,290	(642,447)	1,290,310	1,892,212	114,557	(842,179)	1,164,590
(j) Plant Reserve	1,147,087	530,451	(1,292,000)	385,538	649,280	514,665	(16,858)	1,147,087	697,347	565,945	(1,102,699)	160,593
(k) Infrastructure Asset Reserve	2,552,382	62,520	(1,185,917)	1,428,985	3,048,893	96,489	(593,000)	2,552,382	3,056,436	159,510	(804,961)	2,410,985
(l) Building Reserve	869,117	21,289	(178,841)	711,565	842,454	26,663	0	869,117	670,848	49,112	(223,705)	496,255
(m) Furniture and Equipment Reserve	488,678	11,970	(97,500)	403,148	550,066	17,408	(78,796)	488,678	551,424	30,270	(445,000)	136,694
(n) Property Value Revaluations Reserve	85,315	2,090	0	87,405	72,825	12,490	0	85,315	72,998	16,085	0	89,083
(o) Mosquito Management Reserve	80,912	1,982	0	82,894	53,339	27,573	0	80,912	53,470	10,025	0	63,495
(p) Climate Change, Adaption and Sustainability	84,411	2,068	0	86,479	55,229	29,182	0	84,411	53,804	29,102	(4,000)	78,906
(q) Carried Over Projects Reserve	2,243,464	0	(1,814,253)	429,211	746,799	2,243,464	(746,799)	2,243,464	723,787	0	(723,787)	0
(r) Strategic Initiatives Reserve	1,263,715	28,972	0	1,292,687	855,415	408,300	0	1,263,715	857,486	115,022	0	972,508
(s) Contaminated Sites Reserve	412,695	110,109	(100,000)	422,804	327,338	85,357	0	412,695	328,149	93,016	0	421,165
(t) Waste Infrastructure Reserve	758,006	782,723	0	1,540,729	0	758,006	0	758,006	0	749,118	0	749,118
(u) Mosquito Geographe Management Group R	25,023	613	0	25,636	0	25,023	0	25,023	0	0	0	0
(v) Mosquito Contiguous Local Action Group R	3,545	87	0	3,632	0	3,545	0	3,545	0	3,545	0	3,545
	13,015,234	1,628,380	(6,074,098)	8,569,516	9,883,844	5,209,290	(2,077,900)	13,015,234	9,768,702	1,979,817	(4,664,619)	7,083,900
	16,718,781	2,964,100	(8,212,337)	11,470,544	13,657,070	6,002,922	(2,941,211)	16,718,781	13,329,624	2,752,065	(5,312,154)	10,769,535

**(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
<b>Restricted by legislation</b>		
(a) Specified Area Rate Dalyellup Reserve	Ongoing	Used to maintain parks, gardens and public open space in Dalyellup
(b) Dalyellup Community Facilities Reserve	Ongoing	Used to fund community facilities in Dalyellup
(c) Dalyellup Infrastructure (Millenium) Reserve	Ongoing	Used to fund capital projects within Dalyellup
(d) Capel Community Facilities Reserve	Ongoing	Used to fund development of facilities in Capel
(e) Town Planning Scheme No 3 Reserve	Ongoing	Used to fund drainage and related infrastructure works for TPS amendments
(f) Infrastructure Development Reserve	Ongoing	Used to fund infrastructure works associated with development
<b>Restricted by council</b>		
(h) Employee Costs Reserve	Ongoing	Used to manage employee cost variations to the budget
(i) Waste Management Reserve	Ongoing	Used to maintain transfer sites, refuse sites, waste collection and disposal services within the Shire and waste site rehabilitation and regional
(j) Plant Reserve	Ongoing	Used for the replacement of plant, equipment and motor vehicles
(k) Infrastructure Asset Reserve	Ongoing	Used for the preservation of roads, bridges and drainage infrastructure
(l) Building Reserve	Ongoing	Used for the construction of and additions to Council buildings
(m) Furniture and Equipment Reserve	Ongoing	Used for the purchase of major items of office equipment
(n) Property Value Revaluations Reserve	Ongoing	Used to fund the three yearly revaluation of GRV properties
(o) Mosquito Management Reserve	Ongoing	Used to fund mosquito control activities
(p) Climate Change, Adaption and Sustainability	Ongoing	Used to fund the organisation's climate change and sustainability priorities
(q) Carried Over Projects Reserve	Ongoing	Used to preserve for future use unexpected capital, project and other funds
(r) Strategic Initiatives Reserve	Ongoing	Used to collect municipal funds to fund future new asset purchases or services and strategic projects of either a capital or operating nature
(s) Contaminated Sites Reserve	Ongoing	Used for remediation of contaminated sites
(t) Waste Infrastructure Reserve	Ongoing	Used to fund waste services capital expenditure
(u) Mosquito Geographe Management Group R	Ongoing	
(v) Mosquito Contiguous Local Action Group R	Ongoing	Used to manage funds for Contiguous Local Authority Group CLAG Health Department 10% of grant



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

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	903,895	1,062,376	995,987
Late payment of fees and charges *	157,762	143,767	155,721
	1,061,657	1,206,143	1,151,708

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

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	66,400	86,570	89,000
Other services	5,600	5,530	3,100
	72,000	92,100	92,100

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	149,613	185,623	185,060
Interest on lease liabilities (refer Note 8)	1,600	6,194	6,194
	151,213	191,817	191,254

**(d) Write offs**

General rate	3,000	3,497	2,500
	3,000	3,497	2,500

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

**11. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>President's</b>			
President's allowance	20,492	19,796	19,796
Meeting attendance fees	28,016	24,682	24,682
ICT expenses	1,300	3,640	3,640
Travel and accommodation expenses	223	0	489
	50,031	48,118	48,607
<b>Deputy President's</b>			
Deputy President's allowance	5,120	4,949	4,949
Meeting attendance fees	18,264	15,940	15,940
ICT expenses	500	2,184	2,184
Travel and accommodation expenses	223	309	489
	24,107	23,382	23,562
<b>Council member 1</b>			
Meeting attendance fees	18,264	15,940	15,940
ICT expenses	500	2,184	2,184
Travel and accommodation expenses	222	406	489
	18,986	18,530	18,613
<b>Council member 2</b>			
Meeting attendance fees	18,264	15,940	15,940
ICT expenses	500	2,184	2,184
Travel and accommodation expenses	222	2,184	489
	18,986	20,308	18,613
<b>Council member 3</b>			
Meeting attendance fees	18,264	15,940	15,940
ICT expenses	500	2,184	2,184
Travel and accommodation expenses	222	0	489
	18,986	18,124	18,613
<b>Council member 4</b>			
Meeting attendance fees	18,264	15,940	15,940
ICT expenses	500	2,184	2,184
Travel and accommodation expenses	222	0	489
	18,986	18,124	18,613
<b>Council member 5</b>			
Meeting attendance fees	18,264	15,940	15,940
ICT expenses	500	2,184	2,184
Travel and accommodation expenses	222	0	489
	18,986	18,124	18,613
<b>Council member 6</b>			
Meeting attendance fees	18,264	15,940	15,940
ICT expenses	500	2,184	2,184
Travel and accommodation expenses	222	0	489
	18,986	18,124	18,613
<b>Council member 7</b>			
Meeting attendance fees	18,264	15,940	11,955
ICT expenses	500	2,184	1,638
Travel and accommodation expenses	222	0	489
	18,986	18,124	14,082
<b>Total Council Member Remuneration</b>	207,040	200,959	197,929
President's allowance	20,492	19,796	19,796
Deputy President's allowance	5,120	4,949	4,949
Meeting attendance fees	174,128	152,203	148,217
ICT expenses	5,300	21,112	20,566
Travel and accommodation expenses	2,000	2,899	4,401
	207,040	200,959	197,929



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

12. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Cash in Lieu of Public Open Space - Capel	559,043	18,255	0	577,298
Cash in Lieu of Public Open Space - Boyanup	43,501	1,523	0	45,024
Cash in Lieu of Public Open Space - Gelorup	393,248	9,176	(378,216)	24,208
	995,793	28,954	(378,216)	646,531

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

**13. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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

**13. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	At time of invoicing
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste transfer station	Waste disposal	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 - property hire and entry	Use of facilities	Single point in time	In full in advance	Refund if event cancelled within 5 days	At time of booking



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

**14. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**General purpose funding**

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**Health**

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**Education and welfare**

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**Community amenities**

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**Recreation and culture**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**Transport**

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**Economic services**

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

**Other property and services**

To monitor and control Shire's overheads operating accounts.

Private works operations, plant repair and operation costs and engineering operation costs.

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

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>By Program:</b>			
Governance	1,082	1,000	350
General purpose funding	168,800	156,821	71,864
Law, order, public safety	85,944	84,806	96,886
Health	35,672	34,878	25,046
Education and welfare	28,000	3,376	0
Community amenities	3,888,266	3,806,449	3,989,637
Recreation and culture	192,001	222,477	149,628
Transport	0	0	1,664
Economic services	547,543	537,817	167,312
Other property and services	4,119	4,119	0
	4,951,427	4,851,743	4,502,387

The 2025-26 Schedule of Fees and Charges details the fees and charges proposed to be imposed by the local government.





Detailed Account Schedules



**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
03	General Purpose Funding	Rates	Operating Expenditure	2030100	RATES - Employee Costs	\$168,714	\$245,274	\$168,210
				2030103	RATES - Uniforms	\$600	\$600	\$100
				2030108	RATES - Other Employee Expenses	\$11,880	\$17,384	\$17,384
				2030112	RATES - Valuation Expenses	\$33,000	\$30,815	\$33,000
				2030113	RATES - Title/Company Searches	\$100	\$100	\$100
				2030114	RATES - Debt Collection Expenses	\$25,000	\$25,000	\$25,000
				2030115	RATES - Printing and Stationery	\$2,171	\$1,800	\$2,104
				2030116	RATES - Postage and Freight	\$16,471	\$10,650	\$15,960
				2030118	RATES - Rates Write Off	\$3,000	\$2,500	\$2,883
				2030141	RATES - Subscriptions & Memberships	\$900	\$600	\$900
				2030150	RATES - Contract Services	\$30,000	\$30,000	\$30,000
				2030199	RATES - Administration Allocated	\$175,209	\$193,630	\$193,630
				Total Operating Expenditure		\$467,046	\$558,353	\$489,271
03	General Purpose Funding	Rates	Operating Income	3030120	RATES - Instalment Admin Fee Received	-\$90,169	-\$83,821	-\$83,821
				3030121	RATES - Account Enquiry Charges	-\$78,528	-\$62,715	-\$73,000
				3030122	RATES - Reimbursement of Debt Collection Costs (exc GST)	-\$11,634	-\$20,000	-\$10,815
				3030130	RATES - Rates Levied - SynergySoft	-\$19,708,380	-\$18,558,592	-\$18,690,019
				3030135	RATES - Other Income	\$595	\$595	\$0
				3030145	RATES - Penalty Interest Received	-\$102,519	-\$98,157	-\$98,157
				3030146	RATES - Instalment Interest Received	-\$46,529	-\$56,285	-\$44,551
				3030147	RATES - Pensioner Deferred Interest Received	-\$1,106	-\$1,279	-\$1,059
				Total Operating Income		-\$20,038,270	-\$18,880,254	-\$19,001,422
03	General Purpose Funding	Other General Purpose Funding	Operating Expenditure	2030211	GEN PUR - Bank Fees & Charges	\$99,674	\$56,200	\$94,000
				2030214	GEN PUR - Rounding	\$0	\$0	\$0
				2030252	GEN PUR - Grants Consultant	\$5,000	\$10,000	\$0
				Total Operating Expenditure		\$104,674	\$66,200	\$94,000
03	General Purpose Funding	Other General Purpose Funding	Operating Income	3030209	GEN PUR - Financial Assistance Grant - General	-\$2,131,798	-\$319,177	-\$388,479
				3030210	GEN PUR - Financial Assistance Grant - Roads	-\$819,887	-\$131,968	-\$75,391
				3030220	GEN PUR - Charges - Photocopying / Faxing	-\$103	-\$100	\$0
				3030245	GEN PUR - Interest Earned - Reserve Funds	-\$316,085	-\$651,259	-\$370,835
				3030246	GEN PUR - Interest Earned - Municipal Funds	-\$587,810	-\$344,728	-\$691,541
				Total Operating Income		-\$3,855,683	-\$1,447,232	-\$1,526,246
04	Governance	Members Of Council	Operating Expenditure	2040100	MEMBERS - Employee Costs	\$173,161	\$65,162	\$1,331
				2040104	MEMBERS - Training & Development	\$40,000	\$40,000	\$21,000
				2040108	MEMBERS - Other Employee Expenses	\$11,926	\$4,618	\$0
				2040109	MEMBERS - Members Travel and Accommodation	\$2,000	\$4,399	\$1,000
				2040111	MEMBERS - Mayors/Presidents Allowance	\$20,492	\$19,796	\$19,796
				2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,120	\$4,949	\$4,949
				2040113	MEMBERS - Members Sitting Fees	\$174,128	\$152,203	\$152,203
				2040114	MEMBERS - Communications Allowance	\$5,300	\$21,112	\$24,551
				2040116	MEMBERS - Election Expenses	\$90,000	\$0	\$0
				2040121	MEMBERS - Information Systems	\$1,200	\$0	\$918
				2040129	MEMBERS - Donations to Community Groups	\$56,400	\$5,000	\$11,123
				2040130	MEMBERS - Insurance Expenses	\$14,840	\$14,297	\$14,297
				2040152	MEMBERS - Consultants	\$5,000	\$0	\$0
				2040187	MEMBERS - Other Expenses	\$10,000	\$10,000	\$0
				2040188	MEMBERS - Chambers Operating Expenses	\$15,000	\$15,000	\$2,500
				2040192	MEMBERS - Depreciation	\$7,570	\$0	\$7,301
				2040199	MEMBERS - Administration Allocated	\$835,014	\$725,797	\$725,797
				Total Operating Expenditure		\$1,467,151	\$1,082,333	\$986,766

**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
04	Governance	Other Governance	Operating Expenditure	2040200	OTH GOV - Employee Costs	\$624,134	\$424,045	\$421,312
				2040203	OTH GOV - Uniforms	\$1,200	\$1,200	\$128
				2040208	OTH GOV - Other Employee Expenses	\$43,726	\$30,056	\$48,037
				2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000	\$5,000	\$9,400
				2040212	OTH GOV - Public Relations Expense	\$5,100	\$5,100	\$5,100
				2040221	OTH GOV - Information Systems	\$25,935	\$25,935	\$13,905
				2040241	OTH GOV - Subscriptions & Memberships	\$1,000	\$0	\$0
				2040251	OTH GOV - Consultancy - Strategic	\$100,000	\$190,000	\$103,628
				2040252	OTH GOV - Other Consultancy	\$170,000	\$50,000	\$210
				2040284	OTH GOV - Audit Fees	\$72,000	\$92,100	\$92,100
				2040285	OTH GOV - Legal Expenses	\$50,000	\$155,000	\$33,000
				2040287	OTH GOV - Other Expenses	\$3,000	\$3,000	\$1,000
				2040299	OTH GOV - Administration Allocated	\$643,546	\$427,624	\$427,624
				Total Operating Expenditure		\$1,749,641	\$1,409,060	\$1,155,444
04	Governance	Other Governance	Operating Income	3040220	OTH GOV - Fees & Charges	-\$1,082	-\$300	-\$1,000
			Total Operating Income			-\$1,082	-\$300	-\$1,000
05	Law, Order & Public Safety	Fire Prevention	Operating Expenditure	2050100	FIRE - Employee Costs	\$160,963	\$129,390	\$142,047
				2050103	FIRE - Uniforms	\$600	\$600	\$0
				2050106	FIRE - Fringe Benefits Tax (FBT)	\$3,300	\$0	\$3,300
				2050107	FIRE - Protective Clothing	\$1,000	\$1,000	\$1,000
				2050108	FIRE - Other Employee Expenses	\$10,282	\$9,167	\$11,097
				2050110	FIRE - Motor Vehicle Expenses	\$29,000	\$8,500	\$23,000
				2050112	FIRE - Fire Prevention/Burning/Control (recoverable)	\$37,078	\$39,454	\$10,935
				2050113	FIRE - Fire Prevention and Planning	\$0	\$0	\$1,400
				2050115	FIRE - Printing and Stationery	\$1,500	\$1,000	\$100
				2050120	FIRE - Communication Expenses	\$1,000	\$1,000	\$100
				2050121	FIRE - Information Technology	\$5,000	\$6,000	\$0
				2050140	FIRE - Advertising & Promotion	\$0	\$0	\$43,585
				2050152	FIRE - Consultants	\$75,000	\$15,000	\$0
				2050165	FIRE - Maintenance/Operations	\$2,000	\$1,000	\$950
				2050187	FIRE - Other Expenses	\$17,650	\$17,700	\$12,385
				2050188	FIRE - Building Operations	\$0	\$0	\$4,089
				2050189	FIRE - Building Maintenance	\$29,173	\$0	\$28,186
				2050192	FIRE - Depreciation	\$236,019	\$152,000	\$233,480
				2050199	FIRE - Administration Allocated	\$142,584	\$151,837	\$151,837
				Total Operating Expenditure		\$752,149	\$533,648	\$667,491
05	Law, Order & Public Safety	Fire Prevention	Operating Income	3050101	FIRE - Reimbursements	-\$515	-\$500	-\$500
				3050135	FIRE - Other Income	-\$1,000	-\$100	-\$900
				3050140	FIRE - Fines & Penalties	-\$6,180	-\$6,000	-\$6,800
				Total Operating Income		-\$7,695	-\$6,600	-\$8,200
05	Law, Order & Public Safety	Animal Control	Operating Expenditure	2050200	ANIMAL - Employee Costs	\$329,545	\$315,479	\$323,754
				2050204	ANIMAL - Training & Development	\$1,800	\$0	\$1,783
				2050207	ANIMAL - Protective Clothing	\$7,500	\$7,500	\$7,500
				2050208	ANIMAL - Other Employee Expenses	\$22,989	\$22,530	\$29,130
				2050210	ANIMAL - Motor Vehicle Expenses	\$32,900	\$40,600	\$25,000
				2050212	ANIMAL - Animal Destruction	\$4,000	\$4,000	\$4,000
				2050215	ANIMAL - Printing and Stationery	\$100	\$100	\$100
				2050220	ANIMAL - Communication Expenses	\$688	\$688	\$688
				2050285	ANIMAL - Legal Expenses	\$100	\$100	\$100

**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				2050286	ANIMAL - Expensed Minor Asset Purchases	\$1,000	\$1,000	\$100
				2050287	ANIMAL - Other Expenses	\$20,000	\$20,000	\$21,000
				2050288	ANIMAL - Animal Pound Operations - . This account has jobs attached	\$5,837	\$6,375	\$647
				2050289	ANIMAL - Animal Pound Maintenance - . This account has jobs attached	\$13,944	\$2,283	\$5,751
				2050292	ANIMAL - Depreciation	\$2,303	\$4,602	\$2,280
				2050299	ANIMAL - Administration Allocated	\$271,710	\$300,138	\$300,138
			Total Operating Expenditure			<u>\$714,416</u>	<u>\$725,395</u>	<u>\$721,971</u>
05	Law, Order & Public Safety	Animal Control	Operating Income	3050201	ANIMAL - Reimbursements	-\$103	-\$100	-\$100
				3050220	ANIMAL - Pound Fees	-\$3,090	-\$3,000	-\$3,000
				3050221	ANIMAL - Animal Registration Fees	-\$49,440	-\$52,000	-\$46,000
				3050234	ANIMAL - Other Fees & Charges	-\$1,854	-\$2,300	-\$1,500
				3050240	ANIMAL - Fines & Penalties	-\$10,300	-\$4,720	-\$9,600
			Total Operating Income			<u>-\$64,787</u>	<u>-\$62,120</u>	<u>-\$60,200</u>
05	Law, Order & Public Safety	Animal Control	Capital Expenditure	4050214	ANIMAL - Buildings Non Specialised (Capital)	\$0	\$40,000	\$113,292
			Total Capital Expenditure			<u>\$0</u>	<u>\$40,000</u>	<u>\$113,292</u>
05	Law, Order & Public Safety	Other Law, Order & Public Safety	Operating Expenditure	2050300	OLOPS - Employee Costs	\$329,545	\$315,479	\$341,367
				2050304	OLOPS - Training & Development	\$2,800	\$0	\$2,794
				2050308	OLOPS - Other Employee Expenses	\$22,989	\$22,530	\$22,530
				2050310	OLOPS - Motor Vehicle Expenses	\$32,900	\$40,200	\$27,784
				2050314	OLOPS - Crime Prevention Strategies	\$37,000	\$17,000	\$12,716
				2050315	OLOPS - Printing and Stationery	\$100	\$100	\$100
				2050320	OLOPS - Communication Expenses	\$700	\$3,000	\$700
				2050321	OLOPS - Information Technology	\$6,560	\$3,700	\$0
				2050352	OLOPS - Consultants	\$8,500	\$8,500	\$7,000
				2050353	OLOPS - Impounded Vehicle Expenses	\$3,500	\$3,500	\$2,600
				2050385	OLOPS - Legal Expenses	\$500	\$3,000	\$585
				2050386	OLOPS - Expensed Minor Asset Purchases	\$1,000	\$1,000	\$0
				2050387	OLOPS - Other Expenses	\$3,499	\$6,178	\$3,100
				2050399	OLOPS - Administration Allocated	\$268,394	\$300,138	\$300,138
			Total Operating Expenditure			<u>\$717,987</u>	<u>\$724,325</u>	<u>\$721,414</u>
05	Law, Order & Public Safety	Other Law, Order & Public Safety	Operating Income	3050301	OLOPS - Reimbursements	-\$103	-\$100	\$0
				3050310	OLOPS - Grants	-\$7,500	-\$7,500	\$0
				3050335	OLOPS - Other Income	-\$7,725	-\$5,400	-\$7,948
				3050340	OLOPS - Impounded Vehicles Fees	-\$103	-\$100	-\$100
			Total Operating Income			<u>-\$15,431</u>	<u>-\$13,100</u>	<u>-\$8,048</u>
05	Law, Order & Public Safety	Emergency Services Levy - Bush Fire Brigade	Operating Expenditure	2050507	ESL BFB - Clothing & Accessories	\$26,020	\$26,020	\$26,020
				2050530	ESL BFB - Insurance Expenses	\$35,561	\$27,413	\$28,582
				2050565	ESL BFB - Maintenance Plant & Equipment	\$2,900	\$2,900	\$6,667
				2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	\$53,515	\$60,600	\$60,600
				2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	\$8,400	\$0	\$0
				2050587	ESL BFB - Other Goods and Services	\$8,000	\$8,000	\$28,791
				2050588	ESL BFB - Utilities, Rates & Taxes	\$5,000	\$5,000	\$3,440
				2050589	ESL BFB - Maintenance Land & Buildings	\$1,160	\$1,160	\$2,949
			Total Operating Expenditure			<u>\$140,556</u>	<u>\$131,093</u>	<u>\$157,049</u>
05	Law, Order & Public Safety	Emergency Services Levy - Bush Fire Brigade	Operating Income	3050502	ESL BFB - Admin Fee/Commission	-\$7,355	-\$7,355	-\$8,951
				3050510	ESL BFB - Operating Grant	-\$131,400	-\$136,765	-\$114,681
				3050515	ESL BFB - Capital Grant	-\$795,855	-\$795,855	\$0
			Total Operating Income			<u>-\$934,610</u>	<u>-\$939,975</u>	<u>-\$123,632</u>



**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
05	Law, Order & Public Safety	Emergency Services Levy - Bush Fire Brigade	Capital Expenditure	4050530	ESL BFB - Plant & Equipment (Capital)	\$795,855	\$795,855	\$0
			Total Capital Expenditure			\$795,855	\$795,855	\$0
05	Law, Order & Public Safety	Emergency Management - Cesm/Brmp	Operating Expenditure	2050700	EM MGMT - Employee Costs	\$128,595	\$132,091	\$112,034
				2050704	EM MGMT - Training & Development	\$1,561	\$1,530	\$170
				2050706	EM MGMT - Fringe Benefits Tax (FBT)	\$9,200	\$9,200	\$9,200
				2050707	EM MGMT - Protective Clothing	\$1,873	\$1,800	\$0
				2050708	EM MGMT - Other Employee Expenses	\$8,029	\$7,941	\$12,801
				2050709	EM MGMT - Travel & Accommodation	\$4,162	\$2,000	\$0
				2050710	EM MGMT - Motor Vehicle Expenses	\$9,350	\$7,400	\$7,400
				2050720	EM MGMT - Communication Expenses	\$1,873	\$1,000	\$0
				2050765	EM MGMT - Maintenance/Operations	\$241,850	\$246,505	\$365,876
				2050787	EM MGMT - Other Expenses	\$0	\$0	\$0
				2050799	EM MGMT - Administration Allocated	\$89,465	\$102,403	\$102,403
			Total Operating Expenditure			\$495,959	\$511,870	\$609,884
05	Law, Order & Public Safety	Emergency Management - Cesm/Brmp	Operating Income	3050700	EM MGMT - Contributions & Donations	-\$292,630	-\$294,621	-\$437,937
				3050710	EM MGMT - Grants	-\$78,991	-\$74,846	-\$74,847
			Total Operating Income			-\$371,621	-\$369,467	-\$512,784
07	Health	Maternal And Infant Health	Operating Income	3070120	MATERNAL - Fees & Charges	-\$6,523	-\$6,523	-\$6,523
			Total Operating Income			-\$6,523	-\$6,523	-\$6,523
07	Health	Preventative Services - Inspection/Admin	Operating Expenditure	2070400	HEALTH - Employee Costs	\$430,350	\$461,678	\$305,463
				2070403	HEALTH - Uniforms	\$1,500	\$1,500	\$134
				2070404	HEALTH - Training & Development	\$0	\$0	\$0
				2070406	HEALTH - Fringe Benefits Tax (FBT)	\$14,923	\$14,923	\$14,923
				2070407	HEALTH - Protective Clothing	\$500	\$500	\$0
				2070408	HEALTH - Other Employee Expenses	\$31,422	\$32,715	\$29,250
				2070410	HEALTH - Motor Vehicle Expenses	\$20,500	\$16,700	\$4,400
				2070412	HEALTH - Analytical Expenses	\$6,100	\$6,100	\$6,100
				2070420	HEALTH - Communication Expenses	\$480	\$480	\$725
				2070441	HEALTH - Subscriptions & Memberships	\$1,100	\$1,100	\$456
				2070452	HEALTH - Consultants	\$31,000	\$31,000	\$23,000
				2070486	HEALTH - Expensed Minor Asset Purchases	\$1,000	\$1,000	\$100
				2070487	HEALTH - Other Expenses	\$650	\$1,250	\$555
				2070492	HEALTH - Depreciation	\$2,669	\$2,507	\$2,507
				2070499	HEALTH - Administration Allocated	\$387,347	\$348,335	\$348,335
			Total Operating Expenditure			\$929,541	\$919,788	\$735,948
07	Health	Preventative Services - Inspection/Admin	Operating Income	3070421	HEALTH - Health Regulatory Licenses	-\$29,149	-\$28,300	-\$28,300
			Total Operating Income			-\$29,149	-\$28,300	-\$28,300
07	Health	Preventative Services - Pest Control	Operating Expenditure	2070500	PEST - Employee Costs	\$72,837	\$22,102	\$451
				2070508	PEST - Other Employee Expenses	\$5,126	\$1,566	\$5,732
				2070540	PEST - Advertising & Promotion	\$1,000	\$1,000	\$0
				2070541	PEST - Subscriptions & Memberships	\$200	\$200	\$0
				2070553	PEST - Pest Control Programs	\$19,800	\$50,700	\$44,115
				2070599	PEST - Administration Allocated	\$72,690	\$93,297	\$93,297
			Total Operating Expenditure			\$171,653	\$168,865	\$143,595
07	Health	Preventative Services - Other	Operating Expenditure	2070608	PREV OTH - Other Employee Expenses	\$37,653	\$60,394	\$37,653
				2070616	PREV OTH - Postage and Freight	\$1,400	\$1,280	\$1,400

**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				2070640	PREV OTH - Advertising & Promotion	\$9,600	\$17,339	\$9,600
				2070650	PREV OTH - Contract Services	\$1,067	\$1,067	\$1,067
			Total Operating Expenditure			\$49,720	\$80,080	\$49,720
07	Health	Preventative Services - Other	Operating Income	3070600	PREV OTH - Contributions & Donations	-\$14,300	-\$48,237	-\$14,300
				3070601	PREV OTH - Reimbursements	-\$45,263	\$0	-\$45,263
				3070610	PREV OTH - Grants	-\$18,725	-\$35,445	-\$18,725
			Total Operating Income			-\$78,288	-\$83,682	-\$78,288
08	Education & Welfare	Pre-Schools	Operating Expenditure	2080188	PRESCHOOL - Building Operations	\$46,606	\$54,822	\$37,688
				2080189	PRESCHOOL - Building Maintenance	\$13,637	\$13,264	\$12,214
				2080192	PRESCHOOL - Depreciation	\$16,914	\$11,357	\$16,586
				2080199	PRESCHOOL - Administration Allocated	\$3,394	\$6,068	\$6,068
			Total Operating Expenditure			\$80,551	\$85,511	\$72,556
08	Education & Welfare	Pre-Schools	Operating Income	3080120	PRESCHOOL - Fees & Charges	-\$28,000	\$0	-\$3,376
			Total Operating Income			-\$28,000	\$0	-\$3,376
08	Education & Welfare	Other Education	Operating Expenditure	2080287	OTHER ED - Other Expenses	\$19,100	\$19,100	\$18,700
			Total Operating Expenditure			\$19,100	\$19,100	\$18,700
08	Education & Welfare	Aged & Disabled - Senior Citizens Centres	Operating Expenditure	2080400	SENIORS - Employee Costs	\$21,189	\$19,187	\$392
				2080408	SENIORS - Other Employee Expenses	\$1,427	\$1,362	\$0
				2080487	SENIORS - Other Expenses	\$18,400	\$18,400	\$20,318
				2080488	SENIORS - Building Operations	\$7,360	\$4,240	\$7,360
				2080489	SENIORS - Building Maintenance	\$2,923	\$9,631	\$2,058
				2080492	SENIORS - Depreciation	\$8,612	\$5,810	\$8,520
				2080499	SENIORS - Administration Allocated	\$17,893	\$23,310	\$23,310
			Total Operating Expenditure			\$77,804	\$81,940	\$61,958
08	Education & Welfare	Aged & Disabled - Senior Citizens Centres	Operating Income	3080435	SENIORS - Other Income	-\$10,300	-\$10,800	-\$8,709
			Total Operating Income			-\$10,300	-\$10,800	-\$8,709
08	Education & Welfare	Other Welfare	Operating Expenditure	2080700	WELFARE - Employee Costs	\$150,292	\$133,053	\$111,522
				2080704	WELFARE - Training & Development	\$0	\$0	\$0
				2080708	WELFARE - Other Employee Expenses	\$10,269	\$9,441	\$3,698
				2080711	WELFARE - Disability Access Inclusion Plan (DAIP)	\$16,475	\$16,475	\$0
				2080712	WELFARE - Youth Services	\$17,666	\$51,100	\$51,100
				2080713	WELFARE - Youth Services	\$13,798	\$0	\$0
				2080714	WELFARE - Youth Services	\$11,435	\$0	\$0
				2080718	WELFARE - Youth Services	\$4,096	\$0	\$0
				2080799	WELFARE - Administration Allocated	\$178,930	\$221,044	\$221,044
			Total Operating Expenditure			\$402,961	\$431,113	\$387,364
08	Education & Welfare	Other Welfare	Operating Income	3080700	WELFARE - Contributions & Donations	-\$15,500	-\$15,500	\$21,500
				3080735	WELFARE - Other Income	-\$11,227	-\$10,900	-\$14,000
			Total Operating Income			-\$26,727	-\$26,400	\$7,500
10	Community Amenities	Sanitation - General	Operating Expenditure	2100100	SAN - Employee Costs	\$419,730	\$352,917	\$255,276
				2100103	SAN - Uniforms	\$900	\$900	\$900
				2100108	SAN - Other Employee Expenses	\$22,260	\$25,002	\$21,101
				2100111	SAN - Waste Collection	\$890,230	\$805,145	\$1,050,479
				2100112	SAN - Waste Disposal	\$741,915	\$753,890	\$504,956
				2100113	SAN - Waste Recycling	\$315,604	\$298,779	\$273,682

**Shire of Capel  
Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				2100114	SAN - Regional Waste	\$437,094	\$405,102	\$220,000
				2100117	SAN - General Tip Maintenance	\$121,522	\$37,625	\$114,771
				2100118	SAN - Purchase of Bins (Sulo and Other)	\$79,121	\$75,239	\$0
				2100120	SAN - Communication Expenses	\$0	\$100	\$1,310
				2100121	SAN - Information Technology	\$25,000	\$0	\$0
				2100150	SAN - Contract Services	\$261,366	\$197,079	\$672,603
				2100152	SAN - Consultants	\$60,000	\$237,630	\$10,000
				2100153	SAN - Education Programs	\$56,242	\$81,878	\$23,786
				2100187	SAN - Other Expenses	\$116,517	\$61,517	\$111,517
				2100188	SAN - Building Operations	\$23,139	\$130,088	\$23,112
				2100189	SAN - Building Maintenance	\$12,102	\$3,667	\$9,980
				2100192	SAN - Depreciation	\$9,133	\$9,873	\$8,957
				2100199	SAN - Administration Allocated	\$245,950	\$218,142	\$218,142
			Total Operating Expenditure			\$3,837,825	\$3,694,573	\$3,520,572
10	Community Amenities	Sanitation - General	Operating Income	3100101	SAN - Reimbursements	-\$400	-\$1,400	\$0
				3100120	SAN - Domestic Refuse Collection Charges	-\$2,865,635	-\$2,783,222	-\$2,852,000
				3100127	SAN - Domestic Additional Pick Up	-\$43,170	-\$31,050	-\$39,343
				3100130	SAN - Waste Management Fee	-\$764,156	-\$749,118	-\$758,006
				3100131	SAN - Domestic Tipping Fees	-\$60,446	-\$58,306	-\$2,373
			Total Operating Income			-\$3,733,807	-\$3,623,096	-\$3,651,722
10	Community Amenities	Sanitation - General	Capital Expenditure	4100190	SAN - Infrastructure Other (Capital)	\$100,000	\$0	\$0
			Total Capital Expenditure			\$100,000	\$0	\$0
10	Community Amenities	Sanitation - Other	Operating Expenditure	2100212	SAN OTH - Waste Disposal	\$14,082	\$14,082	\$14,082
				2100214	SAN OTH - Purchase of Street Bins	\$5,000	\$5,000	\$0
				2100231	SAN OTH - Litter Control	\$850	\$1,825	\$1,964
			Total Operating Expenditure			\$19,932	\$20,907	\$16,046
10	Community Amenities	Sewerage	Operating Expenditure	2100300	SEW - Employee Costs	\$7,022	\$6,772	\$4,529
				2100308	SEW - Other Employee Expenses	\$494	\$480	\$614
			Total Operating Expenditure			\$7,516	\$7,252	\$5,143
10	Community Amenities	Sewerage	Operating Income	3100321	SEW - Septic Tank Inspection Fees	-\$13,390	-\$10,900	-\$13,000
			Total Operating Income			-\$13,390	-\$10,900	-\$13,000
10	Community Amenities	Protection Of The Environment	Operating Expenditure	2100500	ENVIRON - Employee Costs	\$94,020	\$94,159	\$96,950
				2100503	ENVIRON - Uniforms	\$300	\$300	\$300
				2100507	ENVIRON - Protective Clothing	\$200	\$200	\$200
				2100508	ENVIRON - Other Employee Expenses	\$6,616	\$6,721	\$19,000
				2100552	ENVIRON - Consultants	\$105,000	\$105,000	\$90,000
				2100555	ENVIRON - Environmental Allocation to Groups	\$4,000	\$4,000	\$840
				2100557	ENVIRON - Coastal Hazard Risk Management Plan	\$15,302	\$14,750	\$15,302
				2100559	ENVIRON - Pest Eradication	\$3,000	\$3,000	\$0
				2100565	ENVIRON - Maintenance/Operations	\$0	\$10,022	\$2,900
				2100599	ENVIRON - Administration Allocated	\$143,144	\$80,028	\$80,028
			Total Operating Expenditure			\$371,582	\$318,180	\$305,520
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	2100600	PLAN - Employee Costs	\$683,390	\$662,332	\$640,308
				2100603	PLAN - Uniforms	\$2,400	\$2,400	\$2,400
				2100604	PLAN - Training & Development	\$0	\$0	\$1,300
				2100606	PLAN - Fringe Benefits Tax (FBT)	\$5,800	\$5,800	\$5,800
				2100608	PLAN - Other Employee Expenses	\$48,103	\$46,932	\$46,932



**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				2100610	PLAN - Motor Vehicle Expenses	\$6,800	\$5,700	\$5,700
				2100620	PLAN - Communication Expenses	\$1,100	\$1,100	\$1,100
				2100621	PLAN - Information Technology	\$200	\$200	\$200
				2100640	PLAN - Advertising & Promotion	\$8,500	\$8,500	\$8,500
				2100650	PLAN - Contract Services	\$6,198	\$165,000	\$496,626
				2100652	PLAN - Consultants	\$30,000	\$20,000	\$20,000
				2100653	PLAN - Scheme Amendments	\$120,000	\$150,000	\$50,000
				2100675	PLAN - Lease Interest Repayments	\$197	\$291	\$316
				2100685	PLAN - Legal Expenses	\$60,000	\$120,000	\$45,500
				2100686	PLAN - Expensed Minor Asset Purchases	\$1,000	\$1,000	\$1,000
				2100692	PLAN - Depreciation	\$1,885	\$1,885	\$1,885
				2100699	PLAN - Administration Allocated	\$648,965	\$793,248	\$793,248
			Total Operating Expenditure			\$1,624,538	\$1,984,388	\$2,120,815
10	Community Amenities	Town Planning & Regional Development	Operating Income	3100601	PLAN - Reimbursements	-\$315	-\$306	\$0
				3100610	PLAN - Grants	-\$60,000	\$0	\$0
				3100620	PLAN - Planning Application Fees	-\$139,050	-\$135,000	-\$135,000
				3100635	PLAN - Other Income	-\$3,323	-\$3,226	-\$6,800
			Total Operating Income			-\$202,688	-\$138,532	-\$141,800
10	Community Amenities	Other Community Amenities	Operating Expenditure	2100715	COM AMEN - Printing and Stationery	\$500	\$4,600	\$4,600
				2100750	COM AMEN - Contract Services	\$50,000	\$30,000	\$0
				2100766	COM AMEN - Cemetery Maintenance/Operations	\$66,923	\$111,725	\$75,927
				2100788	COM AMEN - Public Conveniences Operations	\$103	\$0	\$90
				2100789	COM AMEN - Public Conveniences Maintenance	\$2,000	\$2,000	\$100
				2100792	COM AMEN - Depreciation	\$6,207	\$7,083	\$7,083
				2100799	COM AMEN - Administration Allocated	\$5,471	\$3,536	\$3,536
			Total Operating Expenditure			\$131,204	\$158,944	\$91,336
10	Community Amenities	Other Community Amenities	Operating Income	3100720	COM AMEN - Cemetery Fees (Burial)	-\$5,665	-\$7,900	-\$7,900
				3100721	COM AMEN - Cemetery Fees (Niche Wall & Rose Garden)	\$0	\$0	-\$600
				3100722	COM AMEN - Cemetery Fees (Monuments)	\$0	\$0	-\$600
			Total Operating Income			-\$5,665	-\$7,900	-\$9,100
11	Recreation & Culture	Public Halls And Civic Centres	Operating Expenditure	2110170	HALLS - Loan Interest Repayments	\$13,917	\$21,322	\$21,322
				2110188	HALLS - Town Halls and Public Bldg Operations	\$327,872	\$225,021	\$283,328
				2110189	HALLS - Town Halls and Public Bldg Maintenance	\$196,350	\$295,991	\$167,254
				2110192	HALLS - Depreciation	\$314,175	\$197,800	\$310,796
				2110199	HALLS - Administration Allocated	\$78,500	\$38,607	\$38,607
			Total Operating Expenditure			\$930,814	\$778,741	\$821,307
11	Recreation & Culture	Public Halls And Civic Centres	Operating Income	3110121	HALLS - Local Hall Hire	-\$71,379	-\$69,300	-\$69,300
				3110125	HALLS - Lease/Rental Income	-\$50	-\$50	-\$50
				3110135	HALLS - Other Income	\$0	\$0	-\$96
			Total Operating Income			-\$71,429	-\$69,350	-\$69,446
11	Recreation & Culture	Public Halls And Civic Centres	Capital Expenditure	4110114	HALLS - Buildings Non Specialised (Capital)	\$12,284,464	\$5,850,000	\$2,480,000
			Total Capital Expenditure			\$12,284,464	\$5,850,000	\$2,480,000
11	Recreation & Culture	Swimming Areas And Beaches	Operating Expenditure	2110265	SWIM AREAS - Maintenance/Operations	\$406	\$406	\$0
				2110266	SWIM AREAS - Beaches & Foreshore Operations/Maintenance	\$24,206	\$14,303	\$25,286
			Total Operating Expenditure			\$24,612	\$14,709	\$25,286
11	Recreation & Culture	Other Recreation And Sport	Operating Expenditure	2110300	REC - Employee Costs	\$133,456	\$82,764	\$93,296

**Shire of Capel  
Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				2110303	REC - Uniforms	\$300	\$300	\$300
				2110304	REC - Training & Conferences	\$0	\$0	\$0
				2110308	REC - Other Employee Expenses	\$9,105	\$5,886	\$5,886
				2110350	REC - Contract Services	\$140,000	\$145,000	\$68,052
				2110352	REC - Consultants	\$0	\$0	\$720
				2110365	REC - Parks & Gardens Maintenance/Operations	\$4,123,736	\$4,039,842	\$3,565,900
				2110367	REC - Sundry Dry Parks/Reserves Maintenance/Operations	\$24,803	\$23,595	\$30,961
				2110370	REC - Loan Interest Repayments	\$36,724	\$43,014	\$43,015
				2110387	REC - Other Expenses	\$85,000	\$47,630	\$0
				2110388	REC - Building Operations	\$311,512	\$104,219	\$286,333
				2110389	REC - Building Maintenance	\$270,789	\$583,298	\$230,198
				2110392	REC - Depreciation	\$858,144	\$738,035	\$848,800
				2110399	REC - Administration Allocated	\$724,124	\$510,470	\$510,470
			Total Operating Expenditure			\$6,717,693	\$6,324,053	\$5,683,931
11	Recreation & Culture	Other Recreation And Sport	Operating Income	3110300	REC - Contributions & Donations	-\$378,216	\$0	\$0
				3110301	REC - Reimbursements - Other Recreation	-\$106,090	-\$103,000	-\$130,000
				3110310	REC - Grants	-\$9,180,144	-\$6,721,289	-\$3,515,917
				3110311	REC - Grants - DLGSCI	-\$181,828	\$0	\$0
				3110312	REC - Grants - Other Programs	-\$30,000	\$0	-\$20,000
				3110320	REC - Fees & Charges	-\$103	-\$100	-\$100
				3110323	REC - Annual Sporting Group Hire	-\$412	-\$3,600	-\$3,600
				3110325	REC - Sport Leases and Rentals	-\$98	-\$6,000	-\$6,000
				3110330	REC - Self Supporting Loan Interest Received	-\$7,608	\$0	\$0
			Total Operating Income			-\$9,884,499	-\$6,833,989	-\$3,675,617
11	Recreation & Culture	Other Recreation And Sport	Capital Expenditure	4110314	REC - Buildings Non Specialised (Capital)	\$321,246	\$1,290,591	\$808,866
				4110370	REC - Infrastructure Parks & Gardens (Capital)	\$1,872,303	\$2,299,075	\$1,431,250
			Total Capital Expenditure			\$2,193,549	\$3,589,666	\$2,240,116
11	Recreation & Culture	Libraries	Operating Expenditure	2110500	LIBRARY - Employee Costs	\$867,409	\$617,526	\$762,625
				2110503	LIBRARY - Uniforms	\$3,200	\$2,300	\$2,300
				2110504	LIBRARY - Training & Development	\$0	\$0	\$0
				2110506	LIBRARY - Fringe Benefits Tax (FBT)	\$4,800	\$4,800	\$4,800
				2110508	LIBRARY - Other Employee Expenses	\$61,069	\$43,772	\$45,000
				2110512	LIBRARY - Book Purchases	\$10,000	\$3,660	\$8,000
				2110514	LIBRARY - Local History	\$5,400	\$4,800	\$4,800
				2110515	LIBRARY - Printing and Stationery	\$3,800	\$3,800	\$3,800
				2110516	LIBRARY - Postage and Freight	\$1,800	\$800	\$1,700
				2110520	LIBRARY - Communication Expenses	\$810	\$200	\$200
				2110521	LIBRARY - Information Technology	\$62,100	\$31,400	\$31,923
				2110525	LIBRARY - Programs & Events	\$12,000	\$11,000	\$7,000
				2110530	LIBRARY - Insurance Expenses (Other than Buildings)	\$2,019	\$1,971	\$1,764
				2110541	LIBRARY - Subscriptions & Memberships	\$10,602	\$10,602	\$10,137
				2110550	LIBRARY - Contract Services	\$40,000	\$0	\$0
				2110560	LIBRARY - General Office Expenses	\$200	\$200	\$200
				2110575	LIBRARY - Lease Interest Repayments	\$2,715	\$0	\$0
				2110586	LIBRARY - Expensed Minor Asset Purchases	\$1,000	\$1,000	\$1,000
				2110587	LIBRARY - Other Expenses	\$913	\$1,218	\$39,600
				2110588	LIBRARY - Building Operations	\$48,272	\$46,014	\$23,068
				2110589	LIBRARY - Building Maintenance	\$10,476	\$6,082	\$8,085
				2110592	LIBRARY - Depreciation	\$131,571	\$106,646	\$109,240
				2110599	LIBRARY - Administration Allocated	\$233,124	\$201,469	\$201,469
				2110726	OTH CUL - Festival & Events	\$40,000	\$0	\$0

**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
Total Operating Expenditure						\$1,553,280	\$1,099,261	\$1,266,711
11	Recreation & Culture	Libraries	Operating Income	3110500	LIBRARY - Contributions & Donations	-\$46,330	-\$35,000	-\$46,000
				3110501	LIBRARY - Reimbursements Lost Books	-\$1,236	-\$800	-\$1,200
				3110516	LIBRARY - Other Grants	-\$5,500	\$0	\$0
				3110520	LIBRARY - Fees & Charges	-\$1,030	-\$900	-\$1,000
Total Operating Expenditure						-\$54,096	-\$36,700	-\$48,200
11	Recreation & Culture	Libraries	Capital Expenditure	4110520	LIBRARY - Furniture & Equipment (Capital)	\$65,000	\$185,000	\$35,000
Total Capital Expenditure						\$65,000	\$185,000	\$35,000
11	Recreation & Culture	Heritage	Operating Expenditure	2110650	HERITAGE - Contract Services	\$0	\$10,000	\$36,250
				2110652	HERITAGE - Consultants	\$31,521	\$55,000	\$17,512
Total Operating Expenditure						\$31,521	\$65,000	\$53,762
11	Recreation & Culture	Heritage	Operating Income	3110620	HERITAGE - Fees & Charges	-\$273	-\$500	-\$227
Total Operating Income						-\$273	-\$500	-\$227
11	Recreation & Culture	Other Culture	Operating Expenditure	2110700	OTH CUL - Employee Costs	\$311,310	\$241,537	\$289,583
				2110703	OTH CUL - Uniforms	\$1,500	\$1,500	\$500
				2110706	OTH CUL - Fringe Benefits Tax (FBT)	\$8,000	\$8,000	\$8,000
				2110708	OTH CUL - Other Employee Expenses	\$21,349	\$17,136	\$17,136
				2110710	OTH CUL - Motor Vehicle Expenses	\$9,300	\$14,200	\$14,200
				2110711	OTH CUL - Australia Day	\$10,000	\$10,000	\$10,000
				2110713	OTH CUL - Indigenous Affairs	\$10,000	\$10,000	\$10,000
				2110718	OTH CUL - Community Grants Scheme	\$38,000	\$96,778	\$109,837
				2110720	OTH CUL - Communication Expenses	\$2,000	\$2,000	\$2,400
				2110725	OTH CUL - Festival & Events	\$50,000	\$63,000	\$140,000
				2110727	OTH CUL - Festival & Events	\$5,000	\$0	\$0
				2110728	OTH CUL - Festival & Events	\$11,000	\$0	\$0
				2110729	OTH CUL - Festival & Events	\$5,000	\$0	\$0
				2110741	OTH CUL - Subscriptions & Memberships	\$1,800	\$800	\$1,733
				2110742	OTH CUL - Event/Festival Matching Funding	\$65,000	\$55,000	\$42,400
				2110746	OTH CUL - Projects	\$21,300	\$34,900	\$20,191
				2110752	OTH CUL - Consultants	\$8,000	\$8,000	\$5,000
				2110787	OTH CUL - Other Expenses	\$10,300	\$11,700	\$19,831
				2110799	OTH CUL - Administration Allocated	\$274,045	\$351,002	\$351,002
Total Operating Expenditure						\$862,904	\$925,553	\$1,041,813
11	Recreation & Culture	Other Culture	Operating Income	3110700	OTH CUL - Contributions & Donations	-\$16,000	\$0	\$0
				3110710	OTH CUL - Grants - Other Culture	-\$132,749	-\$55,000	-\$124,206
Total Operating Income						-\$148,749	-\$55,000	-\$124,206
12	Transport	Construction - Streets, Roads, Bridges & Depots	Operating Income	3120110	ROADC - Regional Road Group Grants (MRWA)	-\$2,371,833	-\$1,952,531	-\$1,470,250
				3120111	ROADC - Roads to Recovery Grant	-\$975,000	-\$1,183,900	-\$1,183,900
				3120112	ROADC - Black Spot Grant	-\$43,867	\$0	\$0
				3120113	ROADC - Other Grants - Roads/Streets	-\$359,351	-\$247,684	-\$247,684
				3120116	ROADC - Other Grants - Bridges	-\$1,980,851	\$0	\$0
				3120133	ROADC - Other Contributions & Donations - Roads/Streets	-\$775,000	-\$775,000	-\$775,000
Total Operating Income						-\$6,505,902	-\$4,159,115	-\$3,676,834
12	Transport	Construction - Streets, Roads, Bridges & Depots	Capital Expenditure	4120114	ROADC - Buildings Non Specialised (Capital)	\$75,000	\$0	\$22,664
				4120138	ROADC - Roads Built Up Area - Sealed - Council Funded	\$645,780	\$598,276	\$329,123
				4120141	ROADC - Roads Outside BUA - Sealed - Council Funded	\$109,000	\$152,448	\$126,130

**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				4120142	ROADC - Roads Outside BUA - Gravel - Council Funded	\$232,341	\$253,970	\$245,593
				4120144	ROADC - Roads Built Up Area - Roads to Recovery	\$975,000	\$97,750	\$597,619
				4120145	ROADC - Roads Outside BUA - Sealed - Roads to Recovery	\$15,000	\$605,568	\$303,830
				4120148	ROADC - Roads Built Up Area - Regional Road Group	\$100,000	\$163,666	\$185,532
				4120149	ROADC - Roads Outside BUA - Sealed - Regional Road Group	\$3,607,750	\$2,645,625	\$2,793,458
				4120151	ROADC - Roads Outside BUA - Formed - Regional Road Group	\$50,000	\$79,671	\$83,750
				4120165	ROADC - Drainage Built Up Area (Capital)	\$338,000	\$520,000	\$440,000
				4120167	ROADC - Bridges (Capital)	\$1,980,851	\$0	\$0
				4120170	ROADC - Footpaths and Cycleways (Capital)	\$395,317	\$530,358	\$173,741
			Total Capital Expenditure			\$8,524,039	\$5,647,332	\$5,301,440
12	Transport	Maintenance - Streets, Roads, Bridges & Depots	Operating Expenditure	2120209	ROADM - Bridge Maintenance - Built Up Areas	\$0	\$64,646	\$53,913
				2120210	ROADM - Bridge Maintenance - Outside BUA	\$219,889	\$74,754	\$84,914
				2120211	ROADM - Road Maintenance Built Up Area - Sealed - Council Funded	\$2,103,321	\$1,232,091	\$1,229,539
				2120212	ROADM - Road Maintenance Built Up Area - Gravel - Council Funded	\$169,224	\$171,785	\$169,224
				2120213	ROADM - Road Maintenance Built Up Area - Formed - Council Funded	\$4,883	\$6,307	\$5,110
				2120214	ROADM - Road Maintenance Outside BUA - Sealed - Council Funded	\$571,156	\$489,705	\$527,723
				2120215	ROADM - Road Maintenance Outside BUA - Gravel - Council Funded	\$542,517	\$767,692	\$654,504
				2120216	ROADM - Road Maintenance Outside BUA - Formed - Council Funded	\$14,357	\$37,826	\$14,402
				2120222	ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage	\$0	\$0	\$1,108
				2120231	ROADM - Street Sweeping/Cleaning	\$191,012	\$85,000	\$183,286
				2120232	ROADM - Crossover Council Contribution	\$6,927	\$6,000	\$6,927
				2120234	ROADM - Street Lighting	\$410,634	\$502,213	\$437,033
				2120235	ROADM - Traffic Signs/Equipment (Safety)	\$30,289	\$23,600	\$23,353
				2120250	ROADM - Contract Services	\$40,000	\$22,500	\$0
				2120252	ROADM - Consultants	\$45,000	\$490,482	\$198,405
				2120270	ROADM - Loan Interest Repayments	\$56,881	\$0	\$68,440
				2120275	ROADM - Lease Interest Repayments	\$202	\$298	\$298
				2120286	ROADM - Workshop/Depot Expensed Equipment	\$50,000	\$8,000	\$52,351
				2120288	ROADM - Depot Building Operations	\$71,322	\$36,629	\$36,644
				2120289	ROADM - Depot Building Maintenance	\$79,377	\$94,077	\$68,758
				2120292	ROADM - Depreciation	\$4,473,550	\$4,322,866	\$4,425,484
				2120299	ROADM - Administration Allocated	\$1,442,332	\$1,082,324	\$1,082,324
			Total Operating Expenditure			\$10,522,873	\$9,518,795	\$9,323,740
12	Transport	Maintenance - Streets, Roads, Bridges & Depots	Operating Income	3120201	ROADM - Road Contribution Income	\$0	\$0	\$0
				3120210	ROADM - Direct Road Grant (MRWA)	-\$232,341	-\$194,130	-\$234,952
			Total Operating Income			-\$232,341	-\$194,130	-\$234,952
12	Transport	Parking Facilities	Operating Expenditure	2120465	PARKING - Maintenance/Operations	\$144,651	\$175,544	\$111,734
			Total Operating Expenditure			\$144,651	\$175,544	\$111,734
12	Transport	Parking Facilities	Capital Expenditure	4120490	PARKING - Infrastructure Other (Capital)	\$20,000	\$0	\$0
			Total Capital Expenditure			\$20,000	\$0	\$0
12	Transport	Traffic Control (Vehicle Licensing)	Operating Income	3120520	LICENSING - Fees & Charges	-\$221	\$0	-\$221
				3120535	LICENSING - Other Income	\$218	\$0	\$218
			Total Operating Income			-\$3	\$0	-\$3
13	Economic Services	Tourism And Area Promotion	Operating Expenditure	2130200	TOUR - Employee Costs	\$200,619	\$192,453	\$156,032
				2130208	TOUR - Other Employee Expenses	\$14,137	\$13,644	\$21,800
				2130221	TOUR - Information Technology	\$46,489	\$26,000	\$0
				2130240	TOUR - Public Relations & Area Promotion	\$129,000	\$132,000	\$150,912
				2130287	TOUR - Other Expenses	\$20,000	\$0	\$11,295



**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				2130299	TOUR - Administration Allocated	\$178,930	\$19,719	\$19,719
			Total Operating Expenditure			\$589,175	\$383,816	\$359,758
13	Economic Services	Building Control	Operating Expenditure	2130300	BUILD - Employee Costs	\$477,518	\$355,414	\$421,660
				2130303	BUILD - Uniforms	\$1,500	\$1,500	\$1,500
				2130304	BUILD - Training & Development	\$0	\$0	\$0
				2130306	BUILD - Fringe Benefits Tax (FBT)	\$9,182	\$9,182	\$9,182
				2130308	BUILD - Other Employee Expenses	\$33,619	\$25,184	\$75,277
				2130310	BUILD - Motor Vehicle Expenses	\$11,800	\$5,200	\$10,200
				2130320	BUILD - Communication Expenses	\$380	\$4,300	\$2,700
				2130341	BUILD - Subscriptions & Memberships	\$5,400	\$3,800	\$5,400
				2130350	BUILD - Contract Services	\$2,000	\$5,100	\$0
				2130385	BUILD - Legal Expenses	\$500	\$500	\$0
				2130387	BUILD - Other Expenses	\$0	\$0	\$445
				2130399	BUILD - Administration Allocated	\$460,037	\$644,612	\$644,612
			Total Operating Expenditure			\$1,001,936	\$1,054,792	\$1,170,976
13	Economic Services	Building Control	Operating Income	3130302	BUILD - Commissions - BSL & CTF	-\$3,296	-\$2,300	-\$3,200
				3130320	BUILD - Fees & Charges (Licences)	-\$360,500	-\$151,900	-\$350,884
				3130321	BUILD - Private Swimming Pool Inspection Fees	-\$61,800	-\$30,000	-\$64,405
				3130335	BUILD - Other Income	-\$9,682	-\$6,600	-\$9,615
			Total Operating Income			-\$435,278	-\$190,800	-\$428,104
13	Economic Services	Saleyards And Markets	Operating Income	3130420	SALEYARDS - Fees & Charges	-\$86,000	-\$86,000	-\$86,000
			Total Operating Income			-\$86,000	-\$86,000	-\$86,000
13	Economic Services	Economic Development	Operating Expenditure	2130600	ECON DEV - Employee Costs	\$93,568	\$77,039	\$60,816
				2130603	ECON DEV - Uniforms	\$300	\$300	\$300
				2130608	ECON DEV - Other Employee Expenses	\$6,585	\$5,458	\$5,458
				2130641	ECON DEV - Subscriptions & Memberships	\$0	\$0	\$15,010
				2130652	ECON DEV - Consultants	\$0	\$250,000	\$461,230
				2130687	ECON DEV - Other Expenses	\$1,000	\$0	\$129
				2130699	ECON DEV - Administration Allocated	\$120,520	\$102,403	\$102,403
			Total Operating Expenditure			\$221,973	\$435,200	\$645,346
13	Economic Services	Other Economic Services	Operating Expenditure	2130800	OTH ECON - Employee Costs	\$57,810	\$60,436	\$28,520
				2130808	OTH ECON - Other Employee Expenses	\$3,308	\$3,375	\$0
				2130855	OTH ECON - Community Bus	\$1,000	\$1,000	\$1,754
				2130865	OTH ECON - Standpipe Maintenance/Operations	\$28,169	\$6,900	\$28,169
				2130899	OTH ECON - Administration Allocated	\$44,732	\$3,536	\$3,536
			Total Operating Expenditure			\$135,019	\$75,247	\$61,979
13	Economic Services	Other Economic Services	Operating Income	3130834	OTH ECON - Other Fees & Charges	-\$31,000	-\$11,000	-\$28,320
				3130835	OTH ECON - Other Income	-\$50,000	-\$10,000	-\$369,857
			Total Operating Income			-\$81,000	-\$21,000	-\$398,177
14	Other Property & Services	General Administration Overheads	Operating Expenditure	2140200	ADMIN - Employee Costs	\$1,670,761	\$1,564,713	\$1,537,917
				2140203	ADMIN - Uniforms	\$5,000	\$5,000	\$10,000
				2140204	ADMIN - Training & Development	\$995,137	\$865,860	\$748,845
				2140205	ADMIN - Recruitment	\$35,000	\$65,000	\$65,531
				2140206	ADMIN - Fringe Benefits Tax (FBT)	\$42,000	\$42,000	\$42,000
				2140207	ADMIN - Protective Clothing	\$20,000	\$1,500	\$3,785
				2140208	ADMIN - Other Employee Expenses	\$246,478	\$220,905	\$312,943
				2140210	ADMIN - Motor Vehicle Expenses	\$93,800	\$64,800	\$73,891

**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				2140215	ADMIN - Printing and Stationery	\$36,600	\$36,600	\$36,600
				2140216	ADMIN - Postage and Freight	\$29,000	\$38,000	\$29,000
				2140220	ADMIN - Communication Expenses	\$79,609	\$31,781	\$38,000
				2140221	ADMIN - Information Technology	\$3,425,400	\$3,195,730	\$1,542,152
				2140226	ADMIN - Office Equipment Mtce	\$19,888	\$41,143	\$18,621
				2140227	ADMIN - Records Management	\$74,702	\$102,702	\$27,413
				2140230	ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	\$87,395	\$65,354	\$82,403
				2140240	ADMIN - Advertising & Promotion	\$10,000	\$19,000	\$3,320
				2140241	ADMIN - Subscriptions & Memberships	\$35,000	\$44,684	\$34,207
				2140250	ADMIN - Contract Services	\$58,000	\$29,000	\$56,644
				2140252	ADMIN - Consultants	\$132,610	\$164,610	\$42,553
				2140270	ADMIN - Loan Interest Repayments	\$63,079	\$78,036	\$78,036
				2140285	ADMIN - Legal Expenses	\$0	\$0	\$35,323
				2140286	ADMIN - Expensed Minor Asset Purchases	\$40,000	\$40,000	\$40,000
				2140287	ADMIN - Other Expenses	\$1,700	\$500	\$4,150
				2140288	ADMIN - Building Operations	\$179,109	\$138,210	\$150,008
				2140289	ADMIN - Building Maintenance	\$146,305	\$94,094	\$106,575
				2140292	ADMIN - Depreciation	\$206,465	\$185,728	\$197,738
				2140299	ADMIN - Administration Overheads Recovered	-\$7,686,050	-\$6,946,253	-\$6,946,253
			Total Operating Expenditure			\$46,988	\$188,698	-\$1,628,598
14	Other Property & Services	General Administration Overheads	Operating Income	3140200	ADMIN - Contributions & Donations	\$0	\$0	\$0
				3140201	ADMIN - Reimbursements	-\$103	-\$100	-\$494
				3140210	ADMIN - Grants	-\$40,000	-\$76,000	-\$9,815
				3140220	ADMIN - Fees & Charges	-\$4,119	\$0	-\$4,119
				3140238	ADMIN - Movement in LG House Units	-\$2,765	-\$2,765	\$2,664
			Total Operating Income			-\$46,987	-\$78,865	-\$11,764
14	Other Property & Services	General Administration Overheads	Capital Expenditure	4140214	ADMIN - Buildings Non Specialised (Capital)	\$75,000	\$30,000	\$11,299
				4140220	ADMIN - Furniture & Equipment (Capital)	\$327,340	\$427,000	\$142,577
			Total Capital Expenditure			\$402,340	\$457,000	\$153,876
14	Other Property & Services	Public Works Overheads	Operating Expenditure	2140300	PWO - Employee Costs	\$324,434	\$321,186	\$361,805
				2140303	PWO - Uniforms	\$3,600	\$2,400	\$3,106
				2140304	PWO - Training & Development	\$90,888	\$65,454	\$60,045
				2140306	PWO - Fringe Benefits Tax (FBT)	\$42,000	\$42,000	\$42,000
				2140307	PWO - Protective Clothing	\$30,000	\$38,000	\$29,263
				2140308	PWO - Other Employee Expenses	\$165,818	\$138,086	\$282,070
				2140310	PWO - Motor Vehicle Expenses	\$27,500	\$303,859	\$117,192
				2140315	PWO - Printing and Stationery	\$200	\$2,000	\$185
				2140320	PWO - Communication Expenses	\$7,000	\$7,000	\$5,628
				2140321	PWO - Information Technology	\$560	\$0	\$11,470
				2140323	PWO - Sick Pay	\$73,481	\$71,968	\$134,310
				2140324	PWO - Annual Leave	\$146,963	\$143,937	\$0
				2140325	PWO - Public Holidays	\$88,174	\$86,358	\$0
				2140330	PWO - OHS and Toolbox Meetings	\$51,379	\$51,704	\$25,508
				2140340	PWO - Advertising & Promotion	\$0	\$0	\$12,858
				2140341	PWO - Subscriptions & Memberships	\$19,000	\$6,000	\$18,513
				2140361	PWO - Engineering & Technical Support	\$798,802	\$720,846	\$733,843
				2140362	PWO - Asset Management	\$1,348,512	\$992,738	\$680,264
				2140365	PWO - Maintenance/Operations	\$1,961	\$4,707	\$209,643
				2140371	PWO Bldg Mtce - Employee Costs	\$725,182	\$603,526	\$383,309
				2140379	PWO Bldg Mtce - Motor Vehicle Expenses	\$78,501	\$0	\$0
				2140386	PWO - Expensed Minor Asset Purchases	\$600	\$600	\$600

**Shire of Capel**  
**Detailed Account Schedules**

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	2025/26 Budget	2024/25 Budget	2024/25 Actual
				2140387	PWO - Other Expenses	\$0	\$7,500	\$0
				2140391	PWO - Loss on Disposal of Assets	\$51,171	\$132,184	\$14,880
				2140393	PWO - LESS Allocated to Works (PWO's)	-\$3,690,298	-\$3,493,722	-\$3,055,332
			Total Operating Expenditure			\$385,428	\$248,331	\$71,160
14	Other Property & Services	Public Works Overheads	Operating Income	3140335	PWO - Other Income	-\$72,000	-\$40,000	-\$71,215
				3140390	PWO - Profit on Disposal of Assets	-\$313,428	-\$208,331	\$0
			Total Operating Income			-\$385,428	-\$248,331	-\$71,215
14	Other Property & Services	Public Works Overheads	Capital Expenditure	4140330	PWO - Plant & Equipment (Capital)	\$1,832,000	\$1,618,240	\$137,858
			Total Capital Expenditure			\$1,832,000	\$1,618,240	\$137,858
14	Other Property & Services	Public Works Overheads	Capital Income	5140350	PWO - Proceeds on Disposal of Assets	-\$540,000	-\$515,541	-\$121,000
			Total Capital Income			-\$540,000	-\$515,541	-\$121,000
14	Other Property & Services	Plant Operating Costs	Operating Expenditure	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$10,954	\$27,457	\$23,119
				2140411	POC - External Parts & Repairs	\$505,000	\$385,000	\$493,938
				2140412	POC - Fuels and Oils	\$280,000	\$280,000	\$272,308
				2140413	POC - Tyres and Tubes	\$6,000	\$14,000	\$6,200
				2140416	POC - Licences/Registrations	\$24,000	\$24,000	\$1,176
				2140417	POC - Insurance Expenses	\$25,920	\$24,445	\$26,400
				2140418	POC - Expendable Tools / Consumables	\$20,000	\$20,000	\$15,102
				2140492	POC - Depreciation	\$508,683	\$525,648	\$494,117
				2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$1,357,057	-\$1,281,828	-\$1,312,824
			Total Operating Expenditure			\$23,500	\$18,722	\$19,536
14	Other Property & Services	Plant Operating Costs	Operating Income	3140401	POC - Reimbursements	-\$1,000	-\$800	-\$1,736
				3140410	POC - Fuel Tax Credits Grant Scheme	-\$22,500	-\$21,000	-\$21,000
			Total Operating Income			-\$23,500	-\$21,800	-\$22,736
14	Other Property & Services	Salaries And Wages	Operating Expenditure	2140503	SAL - Workers Compensation Expense	\$10,000	\$70,000	\$6,908
			Total Operating Expenditure			\$10,000	\$70,000	\$6,908
14	Other Property & Services	Salaries And Wages	Operating Income	3140501	SAL - Reimbursement - Workers Compensation	-\$10,000	-\$70,000	-\$9,237
			Total Operating Income			-\$10,000	-\$70,000	-\$9,237





Capital Works Program



# 2025/26 Capital Works Program

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2025-26 Capital Works Program - Budget

- Bridges				Funding Source:								Asset Category		
General				Capital	Grant	Infra	Other	Carry-Over	Council	Council	Total	Renewal	New	Upgrade
Ledger	Job No.	Description of Works	Budget	Contrib	Funds	Reserve	Reserve	Reserve	Loans	Funds				
Transport - Bridges (Acct 4120167)														
4120167	BR3497	MALLOKUP RD BRIDGE	1,880,851		1,880,851						1,880,851			1,880,851
4120167	BR3497	MALLOKUP RD BRIDGE (Design)	100,000		100,000						100,000			100,000
			1,980,851	-	1,980,851	-	-	-	-	-	1,980,851	-	-	1,980,851

2025-26 Capital Works Program - Budget

- Carparks				Funding Source:								Asset Category		
General				Capital	Grant	Infra	Other	Carry-Over	Council	Council	Total	Renewal	New	Upgrade
Ledger	Job No.	Description of Works	Budget	Contrib	Funds	Reserve	Reserve	Reserve	Loans	Funds				
Transport - Parking - Infrastructure Other (Acct 4120490)														
4120490	OC12411	Capel Infant Health Centre Carpark	20,000							20,000	20,000	20,000		
			20,000	-	-		-	-	-	20,000	20,000	20,000	-	-

## 2025-26 Capital Works Program - Budget

### - Drainage

General				Capital	Grant	Infra	Other	Carry-Over	Council	Council	Total	Asset Category		
Ledger	Job No.	Description of Works	Budget	Contrib	Funds	Reserve	Reserve	Reserve	Loans	Funds		Renewal	New	Upgrade
Recreation & Culture - Infrastructure Parks & Gardens (Acct 4110370)														
4110370	PC11357D	DALYELLUP LAKE DRAINAGE REPAIR wall & discharge	126,350					126,350			126,350			126,350
Transport - Drainage Built Up Area (Acct 4120165)														
4120165	DC104	WELD ROAD DRAINAGE	18,000							18,000	18,000			18,000
4120165	DC020	GOODWOOD ROAD NTH DRAINAGE	20,000							20,000	20,000			20,000
4120165	DC000	NON-CASH INFRASTRUCTURE	300,000	300,000							300,000		300,000	
			464,350	300,000	-	-	-	126,350	-	38,000	464,350	-	300,000	164,350



2025-26 Capital Works Program - Budget

- Footpaths

General Ledger	Job No.	Description of Works	Budget
Transport - Footpaths and Cycleways (Acct 4120170)			
4120170	FC087	BRIDGE ST (WABN )	75,000
4120170	FCH009	SOUTH WESTERN HWY (State Road) RAIL CROSSING	15,000
4120170	FC140	YALINDA DRIVE SHARED PATH SLK 0.00-2.55 (design)	30,000
4120170	FC134	JULES RD NORTH SLK 1.02-1.42	114,000
4120170	FCBBCL	BUNBURY BUSSELTON CYCLE LINK (design)	36,317
4120170	FC000	NON-CASH INFRASTRUCTURE	125,000
			395,317

Funding Source:								Asset Category		
Capital Contrib	Grant Funds	Infra Reserve	Other Reserve	Carry-Over Reserve	Council Loans	Council Funds	Total	Renewal	New	Upgrade
	37,500					37,500	75,000		75,000	
						15,000	15,000			15,000
	30,000						30,000		30,000	
	114,000						114,000		114,000	
	36,317						36,317		36,317	
125,000							125,000		125,000	
125,000	217,817	-	-	-	-	52,500	395,317	-	380,317	15,000

## 2025-26 Capital Works Program - Budget

### - Furniture & Equipment

General				Funding Source:								Asset Category		
				Capital	Grant	Furniture	Other	Carry-Over	Council	Council	Total	Renewal	New	Upgrade
Ledger	Job No.	Description of Works	Budget	Contrib	Funds	Reserve	Reserve	Reserve	Loans	Funds				
<b>ADMIN - Furniture &amp; Equipment (Acct 4140220)</b>														
4140220	n/a	Desktop - PC Replacement Program	28,000							28,000	28,000	28,000		
4140220	n/a	Laptop - PC Replacement Program	107,100							107,100	107,100	107,100		
4140220	n/a	Councillor Laptop replacement	18,900							18,900	18,900	18,900		
4140220	n/a	Training Room hardware	18,480							18,480	18,480		18,480	
4140220	n/a	Monitor and docks	10,360							10,360	10,360	10,360		
4140220	n/a	Tablet Replacement Program	9,500							9,500	9,500		9,500	
4140220	n/a	Replacement of Networking equipment	60,000			60,000				-	60,000	60,000	-	
4140220	n/a	Dalyellup Skatepark Surveillance cameras, poles, wireless system	75,000			37,500	37,500			-	75,000		75,000	
		<b>327,340</b>		-	-	<b>97,500</b>	<b>37,500</b>	-	-	<b>192,340</b>	<b>327,340</b>	<b>224,360</b>	<b>102,980</b>	-
<b>Recreation &amp; Culture - Libraries (Acct 4110520)</b>														
4110520	n/a	Book Stock Purchase	35,000	35,000							35,000	35,000		
4110520	n/a	Book Stock Purchase DMCYC	30,000							30,000	30,000		30,000	
		<b>65,000</b>		<b>35,000</b>	-	-	-	-	-	<b>30,000</b>	<b>65,000</b>	<b>35,000</b>	<b>30,000</b>	-
		<b>392,340</b>		<b>35,000</b>	-	<b>97,500</b>	<b>37,500</b>	-	-	<b>222,340</b>	<b>392,340</b>	<b>259,360</b>	<b>132,980</b>	-

2025-26 Capital Works Program - Budget

- Land & Buildings				Funding Source:												Asset Category		
General Ledger	Job No.	Description of Works	Budget	Capital Contrib	LRCI Grant	DLGSC Grant	Grant Funds	Lottery West	Building Reserve	Dalip Comm Fac. Resrv	Carry-Over Reserve	Self-Sup Loans	WATC Loans	Council Funds	Total	Renewal	New	Upgrade
<b>Recreation &amp; Culture - Buildings (Acct 4110114) Public Halls, Civic Centres</b>																		
4110114	BC11121	Dalyellup Multipurpose Community Youth Centre	12,074,464			7,223,664		1,900,000	500,000				2,450,800		12,074,464		12,074,464	
4110114	BC11120	Dalyellup community centre roof restoration	150,000						43,705		106,295				150,000	150,000		
4110114	BC11101	Timber floor refurbishment - Hugh Kilpatrick Hall	40,000											40,000	40,000	40,000		
4110114	BC11119	Capel Community Centre - Solar Improvements (Sustainability)	20,000						20,000					-	20,000			20,000
<b>Recreation &amp; Culture - Buildings (Acct 4110314) Other Recreation &amp; Sport</b>																		
4110314	BC113110	Lions Park Sewer connection - Design & Procurement	50,000								30,000			20,000	50,000			50,000
4110314	BC113123	Capel Regional Equestrian Park (CREP) Redevelopment - Stage 2	80,000						80,000					-	80,000		80,000	
4110314	BC113118	Dalyellup Lakes Southern POS Toilet Block - Ablution Refurbishment Cam	30,000											30,000	30,000	30,000		
4110314	BC113120	Peppermint Grove Beach Toilets - Ablution Refurbishment Campaign	30,000											30,000	30,000	30,000		
4110314	BC113121	Peppermint Grove Beach Wave Walk Toilets - Ablution Refurbishment Ca	30,000											30,000	30,000	30,000		
4110314	BC113124	East Dalyellup - Development of a stand-alone storage facility	101,246	18,000		33,749								49,497	101,246		101,246	
<b>Other Property &amp; Services - Buildings (Acct 4140214)</b>																		
4140214	BC14201	Admin building accommodation upgrade	25,000						25,000					-	25,000			25,000
4140214	BC14201	Sustainability Initiatives: Capel Admin Building - Window Tinting	20,000						10,136					9,864	20,000			20,000
4140214	BC14201	Admin building flagpole upgrade	30,000											30,000	30,000			30,000
<b>Transport - Buildings (Acct 4120114)</b>																		
4120114	BC12140	Depot Amenities Workshop & Shed - Awning for Sign Storage	45,000											45,000	45,000			45,000
4120114	BC12141	Depot NBN connection	30,000											30,000	30,000		30000	
<b>12,755,710</b>				<b>18,000</b>	<b>-</b>	<b>7,257,413</b>	<b>-</b>	<b>1,900,000</b>	<b>178,841</b>	<b>500,000</b>	<b>136,295</b>	<b>-</b>	<b>2,450,800</b>	<b>314,361</b>	<b>12,755,710</b>	<b>280,000</b>	<b>12,285,710</b>	<b>190,000</b>

## 2025-26 Capital Works Program - Budget

### - Parks, Ovals & Other

General Ledger	Job No.	Description of Works	Budget	Capital Contrib	Other Grant	LRCI Grant	Reserve Funds	POS Trust Funds	Carry-Over Reserve	Self-Sup Loans	Council Loans	Council Funds	Total	Asset Category			
														Renewal	New	Upgrade	
Recreation & Culture - Infrastructure (Acct 4110370)																	
4110370	OC113432	Dalyellup Beach access Staircase (Southern) - Remediation	35,820						35,820				35,820	35,820			
4110370	OC11333	Dalyellup North lake staircase - timber structure renewal	75,000				37,500					37,500	75,000	75,000			
4110370	OC11389	Dalyellup - Murtin POS Irrigation Supply	177,344						177,344				177,344		177,344		
4110370	OC11389	Dalyellup- Aerators for North lake	46,000						46,000				46,000		46,000		
4110370	OC11389	Dalyellup Estate - irrigation upgrades	100,000				50,000					50,000	100,000			100,000	
4110370	PC11357	Dalyellup North Lake - Shadesail program	20,000				10,000					10,000	20,000	20,000			
4110370	OC11355	Dalyellup - Ferndale Park - Oval Lighting	550,993	181,828								369,165	550,993			550,993	
4110370	PC11326	Boyanup - Skate Park upgrade (design)	30,000									30,000	30,000			30,000	
4110370	PC11322	Boyanup - oval outer fence repairs	150,000									150,000	150,000			150,000	
4110370	PC11375	Gelorup - Sheok Park - Playground equipment	150,000					150,000					150,000		150,000		
4110370	PC11376	Gelorup - Community centre - playground equipment	150,000					150,000					150,000	150,000			
4110370	PC11309	Capel - Erle Scott Reserve BMX track (design)	30,000									30,000	30,000	30,000			
4110370	PC11309	Capel - Erle Scott Reserve Shelter (Forrest Rd)	16,100									16,100	16,100		16,100		
4110370	PC11377	Sleaford Park planting and watering	78,216					78,216					78,216			78,216	
4110370	PC11406	R 23000 Banksia Woodlands Reserve fence	56,480		56,480								56,480			56,480	
4110370	OC11307	Ironstone Gully Falls - Masterplan capital works	20,000									20,000	20,000			20,000	
4110370	PC11325	Joshua Lake Walk - Signage and interpretive signage, minor infrastruc	10,000									10,000	10,000			10,000	
4110370	PC000	NON-CASH INFRASTRUCTURE	50,000	50,000									50,000		50,000		
1,745,953				231,828	56,480	-	97,500	378,216	259,164	-	-	722,765	1,745,953	310,820	439,444	995,689	
4100190	OC10101	Boyanup Tip Site - Rehabilitation	100,000				100,000						100,000	100,000			
100,000				-	-	-	100,000	-	-	-	-	-	100,000	100,000	-	-	
1,845,953				231,828	56,480	-	197,500	378,216	259,164	-	-	722,765	1,845,953	410,820	439,444	995,689	



## 2025-26 Capital Works Program - Budget

### - Plant & Equipment

General

Ledger

Description of Works

Budget

#### Funding Source:

FESA  
Grants

Health  
Dept.

Capital  
Conts

Plant  
Reserves

Restricted  
Funds

Carry Over  
Funds

Sale  
Proceeds

Loan  
Funds

Council  
Funds

Total

#### Asset Category

Renewal

Upgrade

New

#### Law, Order & Public Safety - Fire Prevention

4050530 Fire prevention brigade vehicles

795,855	795,855										795,855
795,855	795,855	-	-	-	-	-	-	-	-	-	795,855

		795,855
-	-	795,855

#### Other Property & Services

4140330 Passenger Vehicles

80,000			49,000			31,000				80,000
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		80,000
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4140330 Light Commercial

256,000			214,000			42,000				256,000
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		256,000
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4140330 Plant & Machinery

1,496,000			1,029,000			467,000				1,496,000
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		1,496,000
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1,832,000	-	-	-	1,292,000	-	-	540,000	-	-	1,832,000
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-	-	1,832,000
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Total

2,627,855	795,855	-	-	1,292,000	-	-	540,000	-	-	2,627,855
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-	-	2,627,855
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# 2025-26 Capital Works Program - Budget

## - Roads

- Roads				Funding Source:													Asset Category		
General Ledger	Job No.	Description of Works	Budget	Capital Contrib	MRWA / Blkspot	Direct Grant	LRCI Grant	R2R Grant	RRG Grant	Other Grant	Infra Reserve	Other Reserve	Carry-Over Reserve	Council Loans	Council Funds	Total	Renewal	New	Upgrade
Road Projects (Council Funded)																			
Transport - Roads BUA - Sealed (Acct 4120138)																			
4120138	RC134	JULES ROAD NORTH SLK 0.70-1.42	140,000							140,000						140,000			140,000
4120138	RC411	WAKE DRIVE speed cushions project & design (5000)	70,780		43,867				-						26,913	70,780			70,780
4120138	RC024	HASTIES ROAD SLK 0.47-1.03 design	15,000												15,000	15,000			15,000
4120138	RC020	GOODWOOD ROAD SLK 1.69-2.24 design	20,000												20,000	20,000			20,000
4120138	RC116	BERKSHIRE STREET Capel overnight rest area ORA Project & design (15000)	100,000										68,063		31,937	100,000			100,000
4120138	RC000	NON-CASH INFRASTRUCTURE	300,000	300,000												300,000		300,000	
	Subtotal		645,780	300,000	43,867	-	-	-	-	140,000	-	-	68,063	-	93,850	645,780	-	300,000	345,780
Transport - Roads Outside BUA - Sealed (Acct 4120141)																			
4120141	RC006	ELGIN ROAD RESEAL SLK 6.42-7.84	64,000												64,000	64,000	64,000		
4120141	RC310	TUART DRIVE PROFILING & ASPHALT SLK 5.34-5.39	30,000												30,000	30,000	30,000		
4120141	RC011	LILLYDALE ROAD design SLK 0.27-2.50	15,000												15,000	15,000			15,000
	Subtotal		109,000	-	-	-	-	-	-	-	-	-	-	-	109,000	109,000	94,000	-	15,000
Transport - Roads Outside BUA - Gravel (Acct 4120142)																			
4120142	RC031	PLANTATION ROAD SLK 000-1.20	24,360			24,360										24,360	24,360		
4120142	RC058	WELLS ROAD 0.00-0.50	15,950			15,950										15,950	15,950		
4120142	RC079	HIGGINS ROAD SLK 0.00-1.20	34,800			34,800										34,800	34,800		
4120142	RC083	STEPHEN STREET SLK 0.00-0.98	25,578			25,578										25,578	25,578		
4120142	RC269	MCCORMACK ROAD SLK 0.00-0.38	12,000			12,000										12,000	12,000		
4120142	RC006G	ELGIN ROAD SLK 11.00-13.40 (GRAVEL PORTION)	48,720			48,720										48,720	48,720		
4120142	RC104G	WELD ROAD SLK 14.30-17.30 (GRAVEL PORTION)	31,005			31,005										31,005	31,005		
4120142	RC029G	FORREST BEACH ROAD SLK 1.97-3.26 (GRAVEL PORTION)	39,928			39,928										39,928	39,928		
	Subtotal		232,341	-	-	232,341	-	-	-	-	-	-	-	-	-	232,341	232,341	-	-
Part Funded Projects (State and Council) RRG																			
Transport - Roads Outside BUA - Sealed - RRG (Acct 4120149)																			
4120149	RRG003	GAVINS ROAD SLK 0.00-7.50	3,557,750					2,371,833		1,185,917						3,557,750			3,557,750
4120149	RRG003D	GAVINS ROAD SLK 7.50-11.20 design	50,000												50,000	50,000			50,000
	Subtotal		3,607,750	-	-	-	-	2,371,833	-	1,185,917	-	-	-	-	50,000	3,607,750	-	-	3,607,750
Road Reconstruction Offset Planting (Acct 4120151, 4120148)																			
4120148	RRG104	WELD ROAD (PAYNE ST) (linked to 4120148)	100,000										49,201		50,799	100,000			100,000
4120151	RRG294E	BOYANUP ROAD WEST (linked to 4120151)	50,000										50,000			50,000			50,000
	Subtotal		150,000	-	-	-	-	-	-	-	-	-	99,201	-	50,799	150,000	-	-	150,000
Funded Projects R2R																			
Transport - Roads BUA - R2R (Acct 4120144)																			
4120144	R2R020	GOODWOOD ROAD SLK 1.69-2.24	450,000					450,000								450,000			450,000
4120144	R2R104	WELD ROAD SLK 12.32-12.44 (GRAVEL PORTION)	125,000					125,000								125,000			125,000
4120144	R2R212	SPURR STREET SLK 0.12-0.42	400,000					400,000								400,000			400,000
	Subtotal		975,000	-	-	-	-	975,000	-	-	-	-	-	-	-	975,000	-	-	975,000
Transport - Roads Outside BUA - Sealed - R2R (Acct 4120145)																			
4120145	R2R127	LAKES ROAD STRATHAM SLK 0.48-1.43 design	15,000					-							15,000	15,000			15,000
	Subtotal		15,000	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	-	-	15,000
	Total		5,734,871	300,000	43,867	232,341	-	975,000	2,371,833	140,000	1,185,917	-	167,264	-	318,649	5,734,871	326,341	300,000	5,108,530





# Fees and Charges Schedule



# Schedule of Fees and Charges 2025/26



NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>GENERAL PURPOSE FUNDING</b>						
<b>Property Searches</b>						
Property Enquiry (Rates Only)	3030121	0451	59.85	N/A	59.85	N
Detailed Property Enquiry (Rates, Orders & Requisitions)	3030121	0451	118.60	N/A	118.60	N
<b>GOVERNANCE</b>						
<b>Photocopying</b>						
A4 (black & white)	3040220	0455	0.50	0.05	0.55	N
A4 (colour)	3040220	0455	1.41	0.14	1.55	N
A3 (black & white)	3040220	0455	0.68	0.07	0.75	N
A3 (colour)	3040220	0455	2.32	0.23	2.55	N
<b>Electoral Rolls</b>						
Complete Set	3040220	0456	155.20	N/A	155.20	N
<b>Freedom of Information</b>						
<b>(Prescribed by Freedom of Information Act 1992)</b>						
Personal Information	3040220	0623			No Fee	Y
Application fee for Non Personal information (per application)	3040220	0623	32.00	N/A	32.00	Y
Dealing with the application (per hour)	3040220	0623	32.00	N/A	32.00	Y
Photocopy (per A4 copy)	3040220	0623	0.20	N/A	0.20	N
Photocopy (per A3 copy)	3040220	0623	0.40	N/A	0.40	N
Duplicating a Tape, Film or Computer Information	3040220	0623	Actual Cost	N/A	Actual Cost	N
Delivery, Packaging and Postage	3040220	0623	Actual Cost	N/A	Actual Cost	N
<b>Sale of Documents</b>						
Purchase of an Audio Recording of a Council Meeting	3040220	0573	16.50	N/A	16.50	N
Single copies of Agenda or Minutes	3040220	0573	45.50	N/A	45.50	N
<b>Payment Related Fees</b>						
Returned Cheques Administration Fee	3140201	0513	26.65	2.42	26.65	N
<b>LAW ORDER AND PUBLIC SAFETY</b>						
<b>Fire Prevention</b>						
Failure to Comply with a Bushfire Order	3050101	0783	95.73	9.57	105.30	N
<b>Poundage of cattle impounded (First 24 hours or part)</b>						
<b>(Local Government (Miscellaneous Provisions) Act 1960)</b>						
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head	3050220	0893	66.00	N/A	66.00	Y
Entire horses, mules, asses, camels, bull or boars under the age of 2 years	3050220	0893	66.00	N/A	66.00	Y
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	3050220	0893	66.00	N/A	66.00	Y
Wethers, ewes, lambs, goats, per head	3050220	0893	66.00	N/A	66.00	Y
<b>Poundage of cattle impounded (Subsequently each 24 hours or part)</b>						
<b>(Local Government (Miscellaneous Provisions) Act 1960)</b>						
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head	3050220	0893	11.00	N/A	11.00	Y
Entire horses, mules, asses, camels, bull or boars under the age of 2 years	3050220	0893	11.00	N/A	11.00	Y
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	3050220	0893	11.00	N/A	11.00	Y
Wethers, ewes, lambs, goats, per head	3050220	0893	11.00	N/A	11.00	Y
<b>Sustenance of cattle impounded (Each 24 hours or part)</b>						
<b>(Local Government (Miscellaneous Provisions) Act 1960)</b>						
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, or calves, per head	3050220	0923	30.00	3.00	33.00	Y
Pigs of any description, per head	3050220	0923	30.00	3.00	33.00	Y
Rams, wethers, ewes, lambs or goats, per head	3050220	0923	30.00	3.00	33.00	Y
<b>Ranger's Fees (If impounded after 6am and before 6pm)</b>						
<b>(Local Government (Miscellaneous Provisions) Act 1960)</b>						
Entire horses, mules, asses, camels, bulls or boars, per head	3050234	0883	33.00	N/A	33.00	Y
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	3050234	0883	33.00	N/A	33.00	Y
Wethers, ewes, lambs, goats, per head	3050234	0883	33.00	N/A	33.00	Y
All animals if >3km	3050234	0883	66.00	N/A	66.00	Y

NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>Ranger's Fees (If impounded after 6pm and before 6am)</b>						
<b>(Local Government (Miscellaneous Provisions) Act 1960)</b>						
Entire horses, mules, asses, camels, bulls or boars, per head	3050234	0883	66.00	N/A	66.00	Y
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	3050234	0883	66.00	N/A	66.00	Y
Wethers, ewes, lambs, goats, per head	3050234	0883	66.00	N/A	66.00	Y
All animals if >3km	3050234	0883	132.00	N/A	132.00	Y
No charge is payable in respect of a suckling animal under the age of 6 months running with its mother.						
<b>Damage by Trespass (per head)</b>						
<b>(Local Government (Miscellaneous Provisions) Act 1960)</b>						
<b>Trespass in enclosed land (growing crop) etc.</b>						
Horses, cattle, mules, etc.	3050234	0743	33.00	N/A	33.00	Y
Goats, pigs and sheep	3050234	0743	22.00	N/A	22.00	Y
<b>Trespass unenclosed land</b>						
Horses, cattle, mules, etc.	3050234	0743	22.00	N/A	22.00	Y
Goats, pigs and sheep	3050234	0743	11.00	N/A	11.00	Y
<b>Trespass in other enclosed land</b>						
Horses, cattle, mules, etc.	3050234	0743	22.00	N/A	22.00	Y
Goats, pigs and sheep	3050234	0743	11.00	N/A	11.00	Y
For each of the above, no damage is payable in respect of a suckling animal under the age of six months running with its mother.						
<b>Impounding Fees – Dogs</b>						
<b>(Dog Act 1976, Dog Local Law)</b>						
Initial Impound Fee (1st 48 hrs or part thereof)	3050220	0511	150.00	N/A	150.00	N
Custody Fee, including sustenance (1st 48 hrs)	3050220	0923	0.00	N/A	0.00	N
Custody Fee, including sustenance (After 48hrs)	3050220	0923	35.00	N/A	35.00	N
Destruction of Animal (service fee plus actual cost)	3050234	0743	82.00	N/A	82.00	N
					plus actual cost	
<b>Impounding Fees – Cats</b>						
<b>(Cat Act 2011, Cats Local Law)</b>						
Initial Impound Fee (1st 48 hrs or part thereof)	3050220	0511	150.00	N/A	150.00	N
Custody Fee, including sustenance (1st 48 hrs)	3050220	0923	0.00	0.00	0.00	N
Custody Fee, including sustenance (After 48hrs)	3050220	0923	35.00	N/A	35.00	N
Destruction of Animal (service fee plus actual cost)	3050234	0743	80.00	N/A	80.00	N
					plus actual cost	
<b>Dog Registration</b>						
<b>(Dog Regulations 2013)</b>						
<b>Unsterilised dog</b>						
1 Year	3050221	0510	50.00	N/A	50.00	Y
3 Years	3050221	0510	120.00	N/A	120.00	Y
Lifetime	3050221	0510	250.00	N/A	250.00	Y
Dangerous Dog (one year only)	3050221	0510	50.00	N/A	50.00	Y
<b>Sterilised dog</b>						
1 Year	3050221	0510	20.00	N/A	20.00	Y
3 Years	3050221	0510	42.50	N/A	42.50	Y
Lifetime	3050221	0510	100.00	N/A	100.00	Y
Registration of a dog kept in an approved kennel establishment licenced under s.27 (per establishment).	3050221	0510	200.00	N/A	200.00	Y
Working dog	3050221	0510	25% of Fee	N/A	25% of Fee	Y
Pensioner Concession	3050221	0510	50% of Fee	N/A	50% of Fee	Y
Kennel Licence Fee (Establishment or Renewal)	3050221	0505	200.00	N/A	200.00	N
Application to keep three or more dogs, including inspection.	3050234	0743	100.00	N/A	100.00	N
Dangerous Dog - Premises Inspection	3050234	0743	227.27	22.73	250.00	N
<b>Cat Registration</b>						
<b>(Cat Regulations 2012)</b>						
<b>Sterilised Cat</b>						
1 Year	3050221	0509	20.00	N/A	20.00	Y
3 Years	3050221	0509	42.50	N/A	42.50	Y
Lifetime	3050221	0509	100.00	N/A	100.00	Y
Pensioner Concession	3050221	0509	50% of Fee	N/A	50% of Fee	Y
Cat Breeding Licence Fee (Establishment or Renewal)	3050221	0509	100.00	N/A	100.00	Y
Kennel Licence Fee (Establish or Renewal)	3050221	0505	200.00	N/A	200.00	N
Application to keep three or more cats. Including inspection	3050234	0743	100.00	N/A	100.00	N
<b>Vehicle Pound Fees</b>						
Impounding (minimum charge per vehicle)	3050340	0853	100.00	N/A	100.00	N
Impounding (towage at cost plus 10% administration - per vehicle).	3050340	0854	At cost + 10%	N/A	At cost + 10%	
Custody Fee (per day)	3050320	0963	30.00	N/A	30.00	N



NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>Fines Enforcement Fees</b>						
<b>(Fines Penalties and Infringements Notice Enforcement Regulations 1994)</b>						
Issuing Final Demand	3050335	0953	27.60	N/A	27.60	N
Preparing enforcement certificate	3050335	0953	23.50	N/A	23.50	N
Registration of infringement notice	3050335	0953	88.50	N/A	88.50	N
<b>Miscellaneous Fees</b>						
Ranger time (Per hour)	3050320	0963	136.36	13.64	150.00	N
Ranger travel time (Per kilometer travelled)	3050320	0963	2.27	0.23	2.50	N
Commercial fishing beach access permit (3 Year Permit)	3050320	0963	175.00	N/A	175.00	N
Veterinarian Visit	3050234	0743	At cost	N/A	At cost	N
Implant Microchip (Dog or Cat)	3050234	0743	90.91	9.09	100.00	N
Cat Trap deposit	3050320	0873	150.00	N/A	150.00	N
Engravers - Hire (per day)	3050320	0873	5.00	0.50	5.50	Y
- Bond	3050320	0873	10.00	N/A	10.00	Y
<b>HEALTH</b>						
<b>Health Licences</b>						
<b>Health (Offensive Trades Fees Regulations 1976)</b>						
<b>Shire of Capel Health Local Laws 2000</b>						
Lodging House Application (New or Renewal)	3070421	0726	242.80	N/A	242.80	N
Registration Fee Keeping of Pigeons or Doves	3070421	0726	159.00	N/A	159.00	N
Renewal Fee Keeping of Pigeons or Doves	3070421	0726	87.55	N/A	87.55	N
Registration Fee Keeping of Birds	3070421	0726	159.00	N/A	159.00	N
Renewal Fee Keeping of Birds	3070421	0726	87.55	N/A	87.55	N
<b>Stall Holders &amp; Traders</b>						
Permit Fee	3070421	0720	79.80	N/A	79.80	N
Daily Charge	3070421	0720	34.35	N/A	34.35	N
Weekly Charge	3070421	0720	98.65	N/A	98.65	N
Monthly Charge	3070421	0720	176.30	N/A	176.30	N
Annual Charge	3070421	0720	823.75	N/A	823.75	N
<b>Stall Holders &amp; Traders - Events</b>						
Food Vendor (4 x 3 m) site	3110301	1113	150.00	N/A	150.00	N
Coffee, Juice, Slushie, Ice Cream, Confectionary Vendor (4 x 3 m) site	3110301	1113	120.00	N/A	120.00	N
Private Schools or Commercial Business Stalls (3 x 3 m) site	3110301	1113	100.00	N/A	100.00	N
Makers Market Stall (Large - 3 x 6 m)	3110301	1113	70.00	N/A	70.00	N
Makers Market Stall (Standard - 3 x 3 m)	3110301	1113	50.00	N/A	50.00	N
Inkind product or service stall (Standard - 3 x 3 m)	3110301	1113	0.00	N/A	0.00	N
<b>Aquatic</b>						
Aquatic Facility Code Compliance Assessment / Inspection (public).	3070421	0711	115.00	N/A	115.00	Y
Aquatic Facility (per sample).	3070421	0711	275.00	N/A	275.00	Y
Private Water Supply Sample Collection (per sample).	3070421	0711	46.35	N/A	46.35	N
<b>Public Buildings</b>						
Public Building Certificate of Approval	3070421	1344	121.55	N/A	121.55	Y
Public Building Inspection	3070421	0712	121.55	N/A	121.55	Y
<b>Liquor Control</b>						
Issue of s39 Certificate (Building, Health and Local Government) - Liquor Control Act 1988.	3070421	1343	114.00	N/A	114.00	Y
<b>Caravan Parks &amp; Camping Grounds</b>						
<b>(Caravan Parks &amp; Camping Grounds Regulations 1997)</b>						
Application/Renewal of a Licence or if an addition of the following fees is greater than \$200 - that the total shall apply.	3070421	0711	200.00	N/A	200.00	Y
(a) Long Stay Site (Fee to be multiplied by No of sites)	3070421	0711	6.00	N/A	6.00	Y
(b) Short Stay Site (Fee to be multiplied by No of sites)	3070421	0711	6.00	N/A	6.00	Y
(c) Camp Site (Fee to be multiplied by No of sites)	3070421	0711	3.00	N/A	3.00	Y
(d) Overflow Site (Fee to be multiplied by No of sites)	3070421	0711	1.50	N/A	1.50	Y
Additional Fee for By Way of Penalty for Licence Renewal after Expiry.	3070421	0711	20.00	N/A	20.00	Y
Temporary Licence (pro rata/minimum)	3070421	0711	100.00	N/A	100.00	Y
Transfer of Licence	3070421	0711	100.00	N/A	100.00	Y
Appeal to Minister	3070421	0711	100.00	N/A	100.00	Y
Approval of Park Homes and Other Structures on Caravan Parks	3070421	0711	150.00	N/A	150.00	Y
Temporary Residential Accommodation	3070421	711	500.00	N/A	500.00	

NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>Food Act</b>						
<b>(Food Act 2008)</b>						
Notification Fee	3070421	0721	41.55	N/A	41.55	Y
Registration Fee	3070421	0712	134.30	N/A	134.30	Y
Annual Administration Fee	3070421	0711	40.55	N/A	40.55	Y
Inspection Fee - Low Risk	3070421	0722	105.50	N/A	105.50	Y
Inspection Fee - Medium Risk	3070421	0724	211.00	N/A	211.00	Y
Inspection Fee - High Risk	3070421	0727	327.80	N/A	327.80	Y
Inspection Fee - School Canteens			Exempt	N/A	Exempt	Y
Report to Settlement Agents	3070421	1343	134.30	N/A	134.30	Y
Health Application Fee (other than food related applications)	3070421	0711	92.70	N/A	92.70	Y
<b>Environmental Protection (Noise) Regulations 1997</b>						
R14A Noise Management Plan	3070421	0711	500.00	N/A	500.00	Y
<b>Miscellaneous Fees</b>						
Smoothie bike hire - flat rate per day	3070435	1307	30.90	N/A	30.90	N
<b>EDUCATION AND WELFARE</b>						
<b>Senior Citizens Centre</b>						
Meetings (Community groups max 2 hours)	3080435	5043	31.27	3.13	34.40	N
<b>COMMUNITY AMENITIES</b>						
<b>Sanitation (per annum)</b>						
<b>(WARR Act 2007, Section 67)</b>						
<b>Household Refuse Removal</b>						
Two Bin Refuse Collection Service - Household Refuse Removal - Domestic and Recycling (Rural , Semi-rural, Commercial and Industrial)	3100120	1803	273.00	N/A	273.00	N
2nd & subsequent refuse bin	3100127	1793	145.00	N/A	145.00	N
2nd & subsequent recycling bin	3100127	1793	155.00	N/A	155.00	N
Three Bin Refuse Collection Service - Household Refuse Removal - Domestic, Recycling & Organics (Residential)	3100120	1803	344.00	N/A	344.00	N
2nd & subsequent refuse bin	3100127	1793	145.00	N/A	145.00	N
2nd & subsequent recycling bin	3100127	1793	155.00	N/A	155.00	N
Additional Weekly Domestic Service (alternate week collection)	3100120	1002	165.00	N/A	165.00	N
Greenwaste & Hardwaste Collection Fee (Boyanup, Capel, Dalyellup, Peppermint Grove Beach)	3100120	1803	59.00	N/A	59.00	N
Hardwaste Collection Fee (Gelorup, Stratham, North Boyanup)	3100120	1803	25.00	N/A	25.00	N
<b>Sanitation</b>						
Supply waste bin for rubbish removal at community event (per bin/day)	3100101	1183	47.27	4.73	52.00	N
<b>Capel Waste Transfer Station</b>						
<b>General Waste (co-mingled) Per:</b>						
Refuse Bag (no bigger than 0.06m <sup>3</sup> )	3100131	1000	8.18	0.82	9.00	N
Wheelie Bin (0.24m <sup>3</sup> )	3100131	1000	16.36	1.64	18.00	N
General Waste Car/Small Ute (0.52m <sup>3</sup> )	3100131	1000	26.36	2.64	29.00	N
General Waste Ute/Trailer/Small Truck (<0.64m <sup>3</sup> )	3100131	1000	32.73	3.27	36.00	N
Large Ute/ Large Trailer above 0.64m <sup>3</sup> /Small Truck (non-commercial)	3100131	1000	44.55	4.45	49.00	N
<b>Tyres</b>						
Car	3100131	1000	20.91	2.09	23.00	N
Truck	3100131	1000	36.36	3.64	40.00	N
<b>Fridges</b>						
Non-degassed	3100131	1000	20.91	2.09	23.00	N
Degassed with certificate	3100131	1000	10.91	1.09	12.00	N
<b>Cardboard</b>						
Flattened	3100131	1000	5.45	0.55	6.00	N
Non-flattened (trailer 0.64m <sup>3</sup> )	3100131	1000	14.55	1.45	16.00	N
<b>E-Waste</b>						
CRT or tube TV	3100131	1000	19.09	1.91	21.00	N
LCD or Plasma TV, stereo or other larger electrical item	3100131	1000	14.55	1.45	16.00	N
<b>Other Waste (per item)</b>						
Car Bodies, trailers, small boats	3100131	1000	37.27	3.73	41.00	N
Truck Bodies	3100131	1000	64.55	6.45	71.00	N
Rubble/m <sup>3</sup> (Clean fill only)	3100131	1000	58.18	5.82	64.00	N
Rubble (trailer 0.64m <sup>3</sup> )	3100131	1000	31.82	3.18	35.00	N
Wood (1 trailer 0.64m <sup>3</sup> )	3100131	1000	20.00	2.00	22.00	N
Mattress (inner spring)	3100131	1000	66.36	6.64	73.00	N
Oil	3100131	1000	4.55	0.45	5.00	N
Scrap metal	3100131	1000	4.55	0.45	5.00	N
Glass	3100131	1000	4.55	0.45	5.00	N
Co-mingle recycling	3100131	1000	4.55	0.45	5.00	N

NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>Green Waste</b>						
Car or Utility vehicle (Load size 0 - 1.0 m3)	3100131	1000	16.36	1.64	18.00	N
Trailer 6X4 or 7x5 - no sides (Load size 0 - 1.0 m3)	3100131	1000	16.36	1.64	18.00	N
Trailer 6x4 or 7x5 with sides (Load size 1.0 - 2.5 m3)	3100131	1000	23.64	2.36	26.00	N
Trailer 8x5 - no sides (Load size 1.0 - 2.5 m3)	3100131	1000	23.64	2.36	26.00	N
Trailer 8x5 - with sides or small truck (Load size 2.5 - 5.0 m3)	3100131	1000	45.45	4.55	50.00	N
Truck (Load size > 5.0 m3)	3100131	1000	63.64	6.36	70.00	N
<b>Refuse Site Annual Infrastructure Charge (per dwelling) (WARR Act 2007, Section 68)</b>	3100130	1003	104.00	N/A	104.00	N
<b>Sewerage</b>						
Septic Tank Fees					Price on request	
<b>(Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974)</b>						
<b>Fees not applicable to grey water re-use systems</b>						
Application Fee (per application)	3100321	1993	118.00	N/A	118.00	Y
Issuing of a 'Permit to use an Apparatus'	3100321	1993	118.00	N/A	118.00	Y
Local government Report Fee (per report)	3100321	1993	110.00	N/A	110.00	Y
<b>Town Planning (per application)</b>						
<b>(Planning and Development Act 2005, Planning and Development Regulations 2009)</b>						
1 Determining a <b>development application</b> (other than for an extractive industry) where the development <b>has not commenced</b> or been carried out and the estimated cost of the development is:	<b>SEE NOTES BELOW</b>					
(a) not more than \$50,000	3100620	1031	147.00	N/A	147.00	Y
(b) more than \$50,000 but not more than \$500,000	3100620	1031	0.32% of the estimated cost of development			Y
(c) more than \$500,000 but not more than \$2.5 million	3100620	1031	\$1,700+0.257% for every \$1 in excess of			Y
(d) more than \$2.5 million but not more than \$5 million	3100620	1031	\$7,161+0.206% for every \$1 in excess of \$2.5m			Y
(e) more than \$5 million but not more than \$21.5 million	3100620	1031	\$12,633+0.123% for every \$1 in excess of \$5m			Y
(f) more than \$21.5 million	3100620	1031	34,196.00	N/A	34,196.00	Y
<b>NOTES:</b>						
Determining a development application for a building envelope, including amendments.	3100620	1031	147.00	N/A	147.00	Y
Determining a development application for the erection, placement and display of advertisements.	3100620	1031	The fee in item 1			Y
2 Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	3100620	1031	The fee in item 1 plus, by way of penalty, twice that fee			Y
3 Determining a development application for an <b>extractive industry</b> where the development <b>has not commenced</b> or been carried out.	3100620	1031	739.00	N/A	739.00	Y
4 Determining a development application for an <b>extractive industry</b> where the development <b>has commenced</b> or been carried out.	3100620	1031	The fee in item 3 plus, by way of penalty, twice that fee			Y
5A Determining an application to amend or cancel a Development Application (DA).	3100620	1031	295.00	N/A	295.00	Y
5B Deemed-to-Comply Check - Determining an application for advice made under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> , Schedule 2, Clause 61A (effective 15 February 2021)	3100620	1031	295.00	N/A	295.00	Y
5 Providing a subdivision clearance for:						
(a) not more than 5 lots	3100635	2243			\$73 per lot	Y
(b) more than 5 lots but not more than 195 lots	3100635	2243	\$73 per lot for the first 5 lots and then \$35 per lot			Y
(c) more than 195 lots	3100635	2243	7,393.00	N/A	7,393.00	Y
6 Determining an <b>initial application</b> for approval of a <b>home occupation</b> where the home occupation <b>has not commenced</b> or been carried out.	3100620	1031	222.00	N/A	222.00	Y
7 Determining an initial application for approval of a <b>home occupation</b> where the home occupation has <b>commenced</b> .	3100620	1031	The fee in item 6 plus, by way of penalty, twice that fee			Y
8 Determining an application for the <b>renewal of an approval of a home occupation</b> where the application is made <b>before the approval expires</b> .	3100620	1031	73.00	N/A	73.00	Y
9 Determining an application for the <b>renewal of an approval of home occupation</b> where the application is made <b>after the approval has expired</b> .	3100620	1031	The fee in item 8 plus, by way of penalty, twice that fee			Y

NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>10</b> Determining an initial application for approval of a <b>Bed &amp; Breakfast, Child Family Care Centre &amp; other</b> residential based activities where the occupation <b>has not commenced</b> or been carried out.	3100620	1031	363.65	N/A	363.65	N
<b>11</b> Determining an initial application for approval of a <b>Bed &amp; Breakfast, Child Family Care Centre &amp; other</b> residential based activities where the occupation <b>has commenced</b> .	3100620	1031	The fee in item 10 plus, by way of penalty, twice that fee			N
<b>12</b> Determining an application for <b>change of use or for alteration or extension or change of a non-conforming</b> use to which item 1 does not apply, where the change or the alteration, extension or change <b>has not commenced</b> or been carried out.	3100620	1031	295.00	N/A	295.00	Y
<b>13</b> Determining an application for <b>change of use or for alteration or extension or change of a non-conforming</b> use to which item 2 does not apply, where the change or the alteration, extension or change <b>has commenced</b> or been carried out.	3100620	1031	The fee in item 12 plus, by way of penalty, twice that fee - changed from 10 to 14			Y
<b>14</b> Providing a zoning certificate	3100620	1031	73.00	N/A	73.00	Y
<b>15</b> Replying to a property settlement questionnaire	3100620	1031	73.00	N/A	73.00	Y
<b>16</b> Providing written planning advice (includes Home/Other Business advice to satisfy Statutory Licencing Requirements)	3100620	1031	73.00	N/A	73.00	Y
<b>17</b> Strata Title – Preliminary Determination	3100635	2243	170.70	N/A	170.70	N
<b>18</b> Sale of scheme texts and land use strategy (text):						
- hardcopy	3100635	2233	40.32	4.03	44.35	N
- electronic	3100635	2233	18.64	1.86	20.50	N
<b>19</b> Where applications under items 1, 2, 3, 4, 6, 7, 10, 11, 12, 13, 17 & 18 require public consultation all advertising costs to be paid at the following rates:						
(a) Letters to land owners and government authorities	3100635	2233	18.64	1.86	20.50	N
(b) Hire and erection of advertising sign	3100635	2233	216.68	21.67	238.35	N
(c) Other external media advertising	3100635	2233	All costs +10%		All costs +10%	
<b>20</b> Section 40 Certificate (Liquor Licence)	3100635	2233	104.32	10.43	114.75	N
<b>21</b> South West Joint Design Review Panel Sitting Fees	3100635	2233	2,100.00	N/A	2,100.00	
<b>22</b> Short Term Rental Accommodation (STRA) New & Renewals (includes advertising fee)	3100635	2233	400.00	N/A	400.00	Y
<b>23</b> Scheme Amendments	3100620	1031	As per Part 7, Division 2, Planning and Development Regulations 2009			Y
<b>24</b> Structure Plans Assessment	3100620	1031	As per Part 7, Division 2, Planning and Development Regulations 2009			Y
<b>25</b> Structure Plan Modifications, Design Guidelines Assessments	3100620	1031	As per Part 7, Division 2, Planning and Development Regulations 2009			Y
<b>26</b> Local Development Plan (LDP)	3100620	1031	As per Part 7, Division 2, Planning and Development Regulations 2009			Y
<b>TOWN PLANNING SCHEMES</b>						
TPS 3 Scheme Cost Assessment Fee						
- per lot fee for the subdivision of up to 3 lots	3100635	2233	423.77	42.38	466.15	N
- per lot fee for each lot thereafter 3 lots	3100635	2233	80.64	8.06	88.70	N
<b>DEVELOPMENT CONTRIBUTION PLAN</b>						
per lot fee within DCA1 - Capel Development Contribution Area	3100635	2233	2,170.00	N/A	2,170.00	Y
per lot fee within DCA2 - Dalyellup Development Contribution Area	3100635	2233	2,346.00	N/A	2,346.00	Y
<b>Development Assessment Panel Fees</b>						
<b>(Planning and Development (Development Assessment Panels) Regulations 2011)</b>						
<b>1</b> A DAP application where the estimated cost of the development is:						
(a) less than \$2 million	3100635	2233	5475.00	N/A	5475.00	Y
(b) not less than \$2 million and less than \$7 million	3100635	2233	6,322.00	N/A	6,322.00	Y
(c) not less than \$7 million and less than \$10 million	3100635	2233	9,760.00	N/A	9,760.00	Y
(d) not less than \$10 million and less than \$12.5 million	3100635	2233	10,620.00	N/A	10,620.00	Y
(e) not less than \$12.5 million and less than \$15 million	3100635	2233	10,922.00	N/A	10,922.00	Y
(f) not less than \$15 million and less than \$17.5 million	3100635	2233	11,226.00	N/A	11,226.00	Y
(g) not less than \$17.5 million and less than \$20 million	3100635	2233	11,530.00	N/A	11,530.00	Y
(h) \$20 million or more	3100635	2233	11,833.00	N/A	11,833.00	Y
(i) not less than \$50 million	3100635	2233	17,097.00	N/A	17,097.00	Y
<b>2</b> An application under regulation 17 (Form 2: Amendment)	3100635	2233	271.00	N/A	271.00	Y



NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>CEMETERY - CAPEL &amp; BOYANUP</b>						
(Gazettal in accordance with Section 53 of the Cemeteries Act 1986)						
<b>Land</b>						
2.4m x 1.2m Single Depth	3100720	1040	545.45	54.55	600.00	N
2.4m x 2.4m Double Depth	3100720	1040	818.18	81.82	900.00	N
<b>Burial</b>						
Adult	3100720	1040	909.09	90.91	1,000.00	N
Child (Under 7 years)	3100720	1040	636.36	63.64	700.00	N
Stillborn Child	3100720	1040	454.55	45.45	500.00	N
<b>Placement of Ashes</b>						
Burial Area	3100720	1040	181.82	18.18	200.00	N
Single placement in niche wall Capel/Boyanup (including plaque)	3100720	1040	318.18	31.82	350.00	N
Double placement in niche wall Capel (including plaque)	3100720	1040	409.09	40.91	450.00	N
<b>Extra Charges</b>						
Graves deeper than 1.8m						
Each additional 0.3m	3100720	1040	90.91	9.09	100.00	N
Exhumation	3100720	1040	909.09	90.91	1,000.00	N
Interment of oblong or oversized	3100720	1040	136.36	13.64	150.00	N
Burial on Saturday/Sunday/Public holiday	3100720	1040	454.55	45.45	500.00	N
Removal of monumental work prior to reopening of grave	3100720	1040	Quote	Quote	Quote	
Interment without due notice	3100720	1040	227.27	22.73	250.00	N
<b>Miscellaneous Charges</b>						
Funeral Director's License - annual	3100720	1040	200.00	N/A	200.00	N
Funeral Director's License – per interment	3100720	1040	80.00	N/A	80.00	N
Monumental Mason Licence - Annual	3100720	1040	200.00	N/A	200.00	N
Monumental Mason Licence - Per Intern	3100720	1040	80.00	N/A	80.00	N
Issue of Grant of right of burial	3100720	1040	55.00	N/A	55.00	N
Copy of Grant of right of burial	3100720	1040	25.00	N/A	25.00	N
Renewal of Grant of right of burial	3100720	1040	110.00	N/A	110.00	N
For use of metal number plate	3100720	1040	22.73	2.27	25.00	N
Permission to erect a headstone or monument	3100722	1042	68.18	6.82	75.00	N
For reserving a grave	3100720	1040	181.82	18.18	200.00	N
For reserving a niche single and double plot	3100720	1040	181.82	18.18	200.00	N
Grave number – search fee	3100720	1040	20.00	N/A	20.00	N
<b>RECREATION AND CULTURE</b>						
<b>1. HALLS AND COMMUNITY CENTRES (Facilities)</b>						
<b>Fee Notes</b>						
<b>Education/Child Services/Playgroup Hire</b> - The group must be registered with Playgroup Australia/WA, or be providing a community beneficial child or education based service. Applied only to exclusive use facilities or those child or education specific bookable spaces determined by Shire of Capel Officers.						
<b>Annual Usage Fee</b> - The annual fee charge entitles community and or incorporated associations facility use for purposes in line with their constitution and up to four(4) fundraising events per annum.						
<b>Shared Kitchen</b> - All hire includes shared use of the kitchen (fixed items such as stoves and refrigerators are included, as are removable items (if provided) such as kettles, crockery and cutlery).						
<b>Alcohol</b> - Hirers intending to consume or sell alcohol are responsible for obtaining the appropriate permits prior to their hire.						
				<b>Annual Usage Fee (Inc. GST)</b>	<b>Hourly Fee (Inc. GST)</b>	
<b>Capel Community Centre</b>						
Hall & Shared Kitchen	3110121				35.00	N
<b>Capel Infant Health and Child Services Centre</b>						
Activity Room & Shared Kitchen (currently not available for public hire)	3080120				16.00	N
Education/Child Services/Playgroup Area	3080120				9.00	N
<b>Boyanup Hugh Kilpatrick Memorial Centre</b>						
Hall & Shared Kitchen	3110121				35.00	N
<b>Boyanup Jack and Mary Kitchen Community Centre</b>						
Activity Room & Shared Kitchen	3110121				16.00	N
Meeting Room & Shared Kitchen	3110121				12.50	N
Education/Child Services/Playgroup Area	3110121				9.00	N
<b>Gelorup Community Centre</b>						
Hall & Shared Kitchen	3110121				35.00	N
Annual Fee for Gelorup Community Inc.	3110121			633.35		N
<b>Dalyellup Community Centre</b>						
Hall & Shared Kitchen	3110121				35.00	N
Meeting Room & Shared Kitchen	3110121				12.50	N
Activity Room & Shared Kitchen (currently not available for public hire)	3110121				16.00	N
Education/Child Services/Playgroup Area	3110121				9.00	N
Annual Fee for Dalyellup Seniors Association Inc.	3110121			3123.10		N
<b>Peppermint Grove Beach Community Centre</b>						
Hall & Shared Kitchen	3110121				35.00	N
Annual Fee for Peppermint Grove Beach Community Association.	3110121			633.35		N

NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>2. Bond</b>			<b>Bond Charge</b>			
General Facility Hire Bond			250.00			N
Applicable during hire with or without alcohol consumption and when patron attendance does not exceed the booked space patron capacity as deemed by the Shire of Capel Health Department. A bond may be considered for a waiver if requested in writing and at the discretion of Shire of Capel Officers. If the Shire deems a facility is left in an unreasonable state, part or whole of the bond may be forfeit as per the Facility Hire Conditions.						
Event Facility Hire Bond (expecting less than 1000 people)			500.00		500.00	
Event Facility Hire Bond (expecting more than 1000 people)			1000.00		1000.00	
<b>3. Keys</b>						
Key Bond Receipt	9341510	6221	50.00	N/A	50.00	N
Key Bond Refund	9341511	6222	50.00	N/A	50.00	N
Lost, Damaged and Not Returned (charge per key)	3110135	6220	45.45	4.55	50.00	N
Hirers who do not return their key are liable for any costs associated with the replacement of facility locks.						
<b>4. Foreshores and Reserves Permit</b>						
Application Processing Fee	3110320		22.73	2.27	25.00	N
<b>5. After Hours Alarm Monitoring</b>						
Call out fee - Shire Managed and Owned Facilities	3110135	1107	127.27	12.73	140.00	N
<b>6. RECREATION GROUNDS</b>						
<b>Lighting Tower Charges (per tower per hour of use):</b>						
Capel Recreation Ground	3110301	1104	14.55	1.45	16.00	N
Boyanup Recreation Ground	3110301	1104	14.55	1.45	16.00	N
Dalyellup Recreation Grounds	3110301	1104	14.55	1.45	16.00	N
Boyanup Recreation Ground - electrical charges (Automated Haytec system - consumption charges)	3110301	1104	14.55	1.45	16.00	N
<b>7. Hardcourts</b>						
Capel Hardcourts- Lighting per court per hour for Junior Teams	3110301	1104	17.00	N/A	17.00	N
Capel Hardcourts- Lighting per court per hour for Senior Teams	3110301	1104	17.00	N/A	17.00	N
<b>8. Sports Pavilion - Capel, Dalyellup, Boyanup</b>						
Meeting Room (including Kitchen)	3110323	2683	454.60	45.40	500.00	N
<b>9. Sports Pavilion &amp; Ground Usage - Capel &amp; Dalyellup</b>						
<b>Annual Usage Fee for Seasonal Tenants:</b>						
Senior Team Fee	3110323	2683	155.00	N/A	155.00	N
Junior Team Fee - 50% of Senior Team fee (14 years of age and under).	3110323	2683	77.50	N/A	77.50	N
Seasonal tenants are exempt from additional ground usage and court hire charges. Invoices are raised in June each year against each Club based on the number of senior and junior teams registered.						
<b>Capel, Boyanup &amp; Peppermint Grove Recreation Grounds:</b>						
Hire of Recreation Ground or Reserve for an event (per day)	3110301	2693	140.91	14.09	155.00	N
Hire of Recreation Ground or Reserve by a school (per day)	3110301	2693	81.82	8.18	90.00	N
Hire of Clubhouse facilities (per day)	3110301	2693	81.82	8.18	90.00	N
Litter Bond for hire of Recreation Ground or Reserve	3110301	2693	260.00	N/A	260.00	N
Hire of Tennis Courts (per court per hour)	3110301	2693	15.45	1.55	17.00	N
Hire of Basketball Courts (per court per hour)	3110301	2693	15.45	1.55	17.00	N
Note: Fees apply to clubs, associations and businesses who intend to make a profit only - no fee chargeable for community use.						
<b>Dalyellup Recreation Facilities</b> - Oval & Courts are available for community use at all times outside school hours. The Ocean Forest Lutheran College and Tuart Forrest Primary School have priority use from 7.00am to 4.00pm Monday to Friday excluding school holidays and public holidays.						
Hire of Tennis Courts (per court per hour)	3110301	1113	15.45	1.55	17.00	N
Hire of Oval (per person per day) - once off use	3110301	1113	9.09	0.91	10.00	N
<b>EVENTS</b>						
<b>Fee for Assessing an Event Risk Management Plan:</b>						
Events expecting less than 500 people	3110301	2693	41.32	4.13	45.45	N
Events expecting between 500 – 1000 people			72.50	7.25	79.75	N
Events expecting greater than 1,000 people	3110301	2693	106.65	7.00	113.65	N
Event Alcohol Sales Application			27.35	7.00	34.35	N
<b>LIBRARIES</b>						
Lost or Damaged Books	3110501	1110			Replacement	
Laminating - A4	3110500	2953	2.27	0.23	2.50	N
- A3	3110500	2953	3.18	0.32	3.50	N
- A5	3110500	2953	1.36	0.14	1.50	N
Replacement Library Card	3110500	1106	2.27	0.23	2.50	N
Photocopying - A4 black & white (patrons do own copying)	3110500	2953	0.18	0.02	0.20	N
Photocopying - A3 black & white (patrons do own copying)	3110500	2953	0.36	0.04	0.40	N
Photocopying - A4 colour (patrons do own copying)	3110500	2953	0.91	0.09	1.00	N
Photocopying - A3 colour (patrons do own copying)	3110500	2953	1.82	0.18	2.00	N
<b>CAMPING CHARGES</b>						
Council Ovals	3110321	1112	6.55	0.65	7.20	N
Adults (per night)	3110321	1112	2.55	0.25	2.80	N
Children under 12 years (per night)					No Fee	N
Pre-school children					No Fee	N

NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>COMMUNITY BUS HIRE SUBSIDY</b>						
Per half day (up to 100km's)	3110301	7773	82.68	8.27	90.95	N
- \$0.50 per km for subsequent km's						
Per full day (up to 200km's)	3110301	7773	165.27	16.53	181.80	N
- \$0.50 per km for subsequent km's						
<b>ECONOMIC SERVICES</b>						
<b>BUILDING CONTROL - REGULATORY FEE SCHEDULE</b>						
<b>(Building Regulations 2012)</b>						
<b>BUILDING PERMIT APPLICATIONS</b>						
<b>Residential - Class 1 and 10</b>						
All Fees based on a % Value of Work inc GST – minimum \$110.00.						
Uncertified Permit – Residential	3130320	1300	0.32%	N/A	0.32%	Y
Certified Permit - Residential	3130320	1300	0.19%	N/A	0.19%	Y
<b>Commercial - Class 2 to 9</b>						
All Fees based on a % Value of Work inc GST – minimum \$110.00						
Certified Building Application Permit Fee – Commercial	3130320	1300	0.09%	N/A	0.09%	Y
<b>DEMOLITION PERMIT APPLICATIONS</b>						
<b>Residential - Class 1 and 10</b>						
Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Permit Fee (for each storey of a 2-9 building)	3130320	1300	110.00	N/A	110.00	Y
<b>EXTENSION OF TIME APPLICATIONS</b>						
Building or Demolition Permit						
Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Occupancy permit or building approval certificate						
Permit Fee	3130320	1300	110.00	N/A	110.00	Y
<b>OCCUPANCY PERMIT APPLICATIONS</b>						
Application for a completed building						
Occupancy Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Application for a temporary occupancy permit for an incomplete building.						
Occupancy Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Application for a modification of an occupancy permit for additional use of building on a temporary basis.						
Occupancy Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Application for a replacement occupancy permit for a permanent change of the buildings use/classification.						
Occupancy Permit Fee	3130320	1300	110.00	N	110.00	Y
Application for an occupancy permit for a building with existing authorisation (application to replace an occupancy permit for an existing building)						
Occupancy Permit Fee	3130320	1300	110.00	N	110.00	Y
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision. Fees based on \$11.60 for each strata unit covered by the application, but not less than \$115.00						
Fee	3130320	1300	11.60	N	11.60	Y
<b>UNAUTHORISED WORK APPLICATIONS</b>						
Residential (Class 1a and 10) Application for a building approval certificate for a building in respect of which unauthorised work has been done						
All Fees based on a % Value of Work inc GST – minimum \$110.00						
Unauthorised Building Work - Residential	3130320	1300	0.38%	N/A	0.38%	Y
Commercial (Class 2-9) Application for an occupancy permit for a building in respect of which unauthorised work has been done						
All Fees based on a % Value of Work inc GST – minimum \$110.00						
Occupancy Permit Fee	3130320	1300	0.18%	N/A	0.18%	Y
Application for a building approval certificate for an existing building where unauthorised work has <u>not</u> been done						
Fee	3130320	1300	110.00	N/A	110.00	Y

NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>MISCELLANEOUS (REGULATORY)</b>						
Building Services Levy for Building Permit & Demolition Permit (\$61.65 up to \$45,000 or 0.137% of the value of the work over \$45,000)	3130302	4213	\$61.65 then 0.137% of total building cost			Y
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	3130302	4213	61.65	N/A	61.65	Y
Building Services Levy for Occupancy Permit or Building Approval Certificate for unauthorised building work (\$123.30 up to \$45,000 or 0.274% of the value of the work over \$45,000)	3130302	4213	\$123.30 then 0.274% of total building cost			Y
Building and Construction Industry Training Levy	3130302	4203	0.2% of estimated value of construction (applies to estimated values over \$20000)			Y
<b>Swimming Pool four yearly inspection (Reg 53(2) Building Regulations 2012 (WA)).</b>						
Inspection Fee - Annual 2025/2026 including re-inspections	3130321	1350	70.20	7.80	78.00	Y
Initial Inspection Fee - includes re-inspections	3130321	1350	283.64	28.36	312.00	N
Inspection outside of Annual Inspection Program	3130321	1350	283.64	28.36	312.00	N
<b>Building Act Part 8. Div. 3 Smoke Alarms</b>						
An application for approval	3130320	1300	179.40	N/A	179.40	Y
<b>Building Regs Sch 2 Div. 3 it. 1</b>						
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought).	3130320	1300	2,160.15	N/A	2,160.15	Y
<b>BUILDING CONTROL - NON-REGULATORY FEE SCHEDULE</b>						
<b>PERMIT APPLICATIONS</b>						
Post demolition inspection fee (all demolition permits)	3130320	1300	318.19	31.81	388.00	N
Re-inspection fee or additional inspection fee (per hour charge)	3130320	1300	159.09	15.91	194.00	N
<b>BUILDING AND PLANNING SERVICES</b>						
<b>Building officer additional service / advice</b>						
Fee per hour	3130335	1304	183.41	18.34	201.75	N
<b>Planning Scheme Compliance assessment fee</b>						
Single storey building	3130335	1304	70.55	7.05	77.60	N
Double storey building	3130335	1304	136.05	13.60	149.65	N
<b>BUILDING CODE COMPLIANCE</b>						
Certificate of Design Compliance (residential) - 0.13% of construction cost, minimum \$370.00	3130335	1304	372.91	37.29	410.20	N
Certificate of Design Compliance (commercial) Quote required - \$181.00 hourly rate	3130335	1304	182.45	18.25	200.70	N
Certificate of Construction Compliance Quote required - \$181.00 hourly rate	3130335	1304	182.45	18.25	200.70	N
Certificate of Building Compliance - 0.09% of construction cost, minimum \$360.00	3130335	1304	362.82	36.28	399.10	N
<b>TOWN PLANNING SCHEMES</b>						
<b>TPS 3 Scheme Cost Assessment Fee</b>						
Per lot fee for the subdivision of up to 3 lots	3100635	2233	413.14	41.31	454.45	N
Per lot fee for each lot thereafter 3 lots	3100635	2233	78.59	7.86	86.45	N
<b>MISCELLANEOUS (NON-REGULATORY)</b>						
<b>Site Plan (most recent)</b>						
1 x Site Plan for the most recently approved application	3130335	1304	22.73	2.27	25.00	N
<b>Plans - 1 to 3 Structures (site plans, elevations &amp; engineering)</b>						
Copies of all plans for up to 3 structures (per property)	3130335	1304	31.82	3.18	35.00	N
<b>Plans - 4+ Structures (site plans, elevations and engineering)</b>						
Copies of all plans for 4 or more structures (per property)	3130335	1304	50.00	5.00	55.00	N
<b>All application and approval documents (approval, plans &amp; supporting documentation for a property)</b>						
All approvals and associated documentation for all structures on a property (per property)	3130335	1304	68.18	6.82	75.00	N
<b>REHABILITATION BOND (CHARGES ARE PER HECTARE)</b>						
Fine grained material (sand) – pasture vegetation reinstatement to 1:6 batter slope.		BOND	17,544.00	N/A	17,544.00	N
Gravel and limestone - pasture vegetation reinstatement to 1:6 batter slope.		BOND	20,850.00	N/A	20,850.00	N
Fine grained material (sand) – native vegetation reinstatement to 1:6 batter slope. Additional premium for high risk sites - \$10,000 per hectare.		BOND	27,800.00	N/A	27,800.00	N
Gravel and limestone - native vegetation reinstatement to 1:6 batter slope. Additional premium for high risk sites - \$10,000 per hectare.		BOND	29,205.00	N/A	29,205.00	N
Extractive Industry with approved final batter slope greater than 1:6.		BOND	60,000.00	N/A	60,000.00	N
Basalt - Amount to be determined by negotiation.		BOND		N/A	Negotiable	N
Note 1: Minimum bond amounts are provided as the amount of each bond will be negotiated depending upon individual circumstances for each property including but not limited to factors such as the topography of the land, the depth of excavation, etc.						
Note 2: Bonds will be reimbursed in stages depending upon the achievement of targets towards the agreed rehabilitation state of the site.						



NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
Application for Development Approval - Extractive Industry - per application. Note: The fee is \$2,217.00 when the extractive industry development has already commenced. (i.e. an additional amount of \$1,478 by way of penalty is applicable).	3130834	1323	739.00	N/A	784.00	N
<b>ENGINEERING - TECHNICAL SERVICES</b>						
<b>TRAFFIC MANAGEMENT</b>						
Traffic Management Plan (TMP) Application Fee	3140335	1404	177.35	16.12	177.35	N
Fast Track Applications - Processed within 3 business days	3120201	3294	772.50	N/A	772.50	N
Traffic Management Plan (TMP) Application Fee - with Permanent Road Closure	3120201	7823	1,127.50	N/A	1,127.50	N
Traffic Management Plan (TMP) Application Fee- with Temporary Road Closure (greater than or equal to 10 business days)	3120201	7823	752.8	N/A	752.8	N
Agree to meet any other costs above application fees including DOLA fees and any field survey costs						
<b>ENGINEERING ADVICE, INVESTIGATIONS, SURVEY AND DESIGN</b>						
Traffic Count Data - fee per site recording	3140335	1404	75.59	7.56	83.15	N
Activities in road reserves - Application & Issuance of a Permit	3120201	3294	56.65	N/A	56.65	N
Works in Thoroughfare - Application & Issuance of a Permit	3140335	1405	77.25	N/A	77.25	N
Verge Treatments - To process applications	3140335	1405	51.50	N/A	51.50	N
Various Services (evaluate, provide advice, inspect, sign off etc.)						
Permit for Excavation / Opening of Thoroughfares	3140335	1405	288.40	N/A	288.40	N
<b>STANDPIPE POTABLE WATER (MAINS CONNECTED)</b>						
Roe Street, Capel - Standpipe (per kL)	3130821	1406	3.53	N/A	3.53	
Charlotte Street, Boyanup - Standpipe (per kL)	3130821	1406	3.53	N/A	3.53	
<b>SUBDIVISIONS</b>						
<b>SUPERVISION AND OTHER FEES</b>						
For Subdivision Works - 1.5% of tender price of works	3140335	1402	1.5%	1.5% + GST	1.5% + GST	Y
For other Subdivision Works - minimum fee for inspection of subdivision and development.	3140335	1402	137.09	13.71	150.80	N
- actual hourly rate thereafter						
<b>BONDING</b>						
For subdivision works - A non-refundable administration fee by LG to handle the setting up of the bond agreement and its implementation.			1,000.00	100.00	1,100.00	N
<b>Landscape Maintenance Bond (Subdivisions)</b>						
All plantings <b>shall</b> be supported by a maintenance and watering period of at least two summer periods to ensure full establishment. (Can be expected to be 5% of contract value for landscape works (Ex GST) as acceptable to the Local Government).	9341539	6352			Not negotiable	N
<b>Streetscape Maintenance Bond (Subdivisions)</b>						
Where developer/s arrange for landscaping to take place, it <b>shall</b> be supported by a maintenance and watering period of at least two summer periods after planting to ensure proper establishment. (Developer to provide cost estimate with detailed breakdown of two year period for Shire approval as the bond value).	9341539	6353			Not negotiable	N
<b>Outstanding works Bond (Subdivisions)</b>						
Consulting Engineer to provide cost estimate with detailed breakdown of total works package taken from contract documents for Shire approval, then add 30% contingency for total bond value.	9341534	1701			Negotiable	N
<b>Defect Liability Bond (Subdivisions)</b>						
Prior to the clearance of the subdivision, the developer <b>may</b> be required to pay 5% of the works as calculated on the total contractual cost of the subdivision being the subject of the clearance.	9341534	1700			Negotiable	N
<b>Public Open Space Landscape Establishment Bond (Subdivisions)</b>						
For the establishment of POS landscaped areas - withhold 2 years of negotiated maintenance costs for the duration of the maintenance period.	9341539	6355			Negotiable	N
<b>Soil Stabilization Bond (Subdivisions)</b>						
A soil stabilization bond <b>may</b> be required in areas where climatic, site and soil conditions are such that wind born dust or soil erosion and deposition may cause significant problems. The table lists the rate of cost:	9341539	6356	<ul style="list-style-type: none"> <li>Site Classification 1 – Negligible risk</li> <li>Site Classification 2 – Low risk</li> <li>Site Classification 3 – Medium risk</li> <li>Site Classification 4 – High risk</li> </ul>	<ul style="list-style-type: none"> <li>= \$ Nil</li> <li>= \$600 /ha</li> <li>= \$1800 /ha</li> <li>= \$3600 /ha</li> </ul>	Negotiable	

NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
<b>Dust Control and Sand drift Bond (Subdivisions)</b>						
In those locations, where climatic conditions are such that wind borne dust and sand drift <b>may</b> cause significant problems, the responsible LGA may require this bond as a condition of approval of the engineering drawings. The table lists the rate of cost:	9341539	6357	<ul style="list-style-type: none"> <li>Site Classification 1 – Negligible risk = \$ Nil</li> <li>Site Classification 2 – Low risk = \$600 /ha</li> <li>Site Classification 3 – Medium risk = \$1800 /ha</li> <li>Site Classification 4 – High risk = \$3600 /ha</li> </ul>		Negotiable	
<b>Crossovers</b>						
Crossovers - To process applications (Note: Council crossover contributions are based on a standard vehicle crossover, calculated on the actual measured area at 50% of the m2 rate for Bonding of Works Crossover, proof of invoice is required.)	3120201	1253	50.00	N/A	50.00	N
Min Urban – Standard Vehicle Crossover 4m long by 3m wide with 1m wide splays to 5m wide at road edge, with a 200mm gravel/limestone pavement, 30mm of Asphalt and a concrete/timber flush kerb (Up to 20m2).	Rate in accordance with 'Bonding of Works for Development Approval' (E.g.: Max Contribution Urban = \$96.50 x (3x4)+1)m2 x 0.5= \$627.25)					
Min Rural and Special Rural - Standard Vehicle Crossover 6m long by 3m with 5m Radii/ 1m splays to 6m wide at road edge, with a 200mm gravel/limestone pavement, 30mm of Asphalt and a concrete/timber flush kerb, (Up to 20m2).	Rate in accordance with 'Bonding of Works for Development Approval' (E.g.: Max Contribution Rural = \$96.50 x (3x6)+1)m2 x 0.5= \$916.75)					
<b>Signage</b>						
Relocate existing sign & post - per sign	3120201	3295	Price on Application		Price on Application	N
Shift sign onto existing structure/post	3120201	3295	206.00	N/A	206.00	N
Supply & install standard blue & white directional sign	3120201	3295	361.55	35.00	396.55	N
Application & Issuance of a Permit or Letter of Support Signage	3120201	3294	56.65	N/A	56.65	N
<b>ROAD TRAFFIC WARNING SIGNS</b>						
Set of 2 signs, posts and installation	3140335	1404	665.18	66.52	731.70	N
Application approval fee	3140335	1404	141.09	14.11	155.20	N
<b>OTHER SIGNAGE</b>						
New Rural Street Number sign with post - supply and installed	3120201	3295	122.08	11.82	133.9	N
Replacement Rural Street Number - supply and installed	3120201	3295	28.38	12.82	41.2	N
Supply and installation of replacement post	3120201	3295	78.88	13.82	92.7	N
<b>LICENSING</b>						
Sale of "Shire of Capel" Number Plates	3120520		109.43	15.82	125.25	N
Sale of Number Plates - Police Licensing Fee	3120535		225.00	N/A	225.00	N
<b>Bonding of Works for Development Approval</b>						
Note: Access Driveways and Crossovers are to be constructed of brick, concrete or asphalt and to the Shire of Capels standards and specifications.						
Access Driveways - per m2	3120201	3296	99.40	N/A	99.40	N
Crossovers - per m2	3120201	3296	99.40	N/A	99.40	N
<b>Kerbing</b>						
Remove existing kerbing - per lineal metre	3120201	1256	68.00	N/A	68.00	N
Laying mountable concrete kerbing - per lineal metre	3120201	1256	74.15	N/A	74.15	N
Reinstate paving bricks behind kerb - per m2	3120201	1256	80.35	N/A	80.35	N
Reinstate concrete or asphalt behind kerb - per m2	3120201	1256	80.35	N/A	80.35	N
Footpath - Dual use footpath (100mm thick, broom finish, rounded edges, 2m wide) per m2.	3120201	1256	113.80	N/A	113.80	N
Soakwell - Supply & install (dry conditions) of stormwater soakwells with grated lids.						
Size 1800x1800mm	3120201	1256	2,516.80	N/A	2,516.80	N
Size 1800x1200mm	3120201	1256	2,346.35	N/A	2,346.35	N
Size 1500x1200mm	3120201	1256	2,175.35	N/A	2,175.35	N
Size 1200x1200mm	3120201	1256	2,095.50	N/A	2,095.50	N
Size 1200x900mm	3120201	1256	1,969.35	N/A	1,969.35	N
Size 900x600mm	3120201	1256	1,842.65	N/A	1,842.65	N
Administration charge for Future Works (Non-Refundable) Note: The Shire of Capel future works cost of 25% added for bonding for works to be completed at a later date.	3120201	1256	939.91	90.09	1,030.00	N
<b>EXTRACTIVE INDUSTRY</b>						
EIL Application Fee	3130834	1320	3,309.00	N/A	3,309.00	N
EIL Annual Administration Fee : Extraction area < 1 hectare	3130834	1320	1,266.00	N/A	1,266.00	N
> 1 hectare < Extraction area < 5 hectares	3130834	1320	2,487.00	N/A	2,487.00	N
Extraction area > 5 hectares	3130834	1320	3,747.00	N/A	3,747.00	N
EIL Transfer Fee (per licence)	3130834	1320	692.00	N/A	692.00	N





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