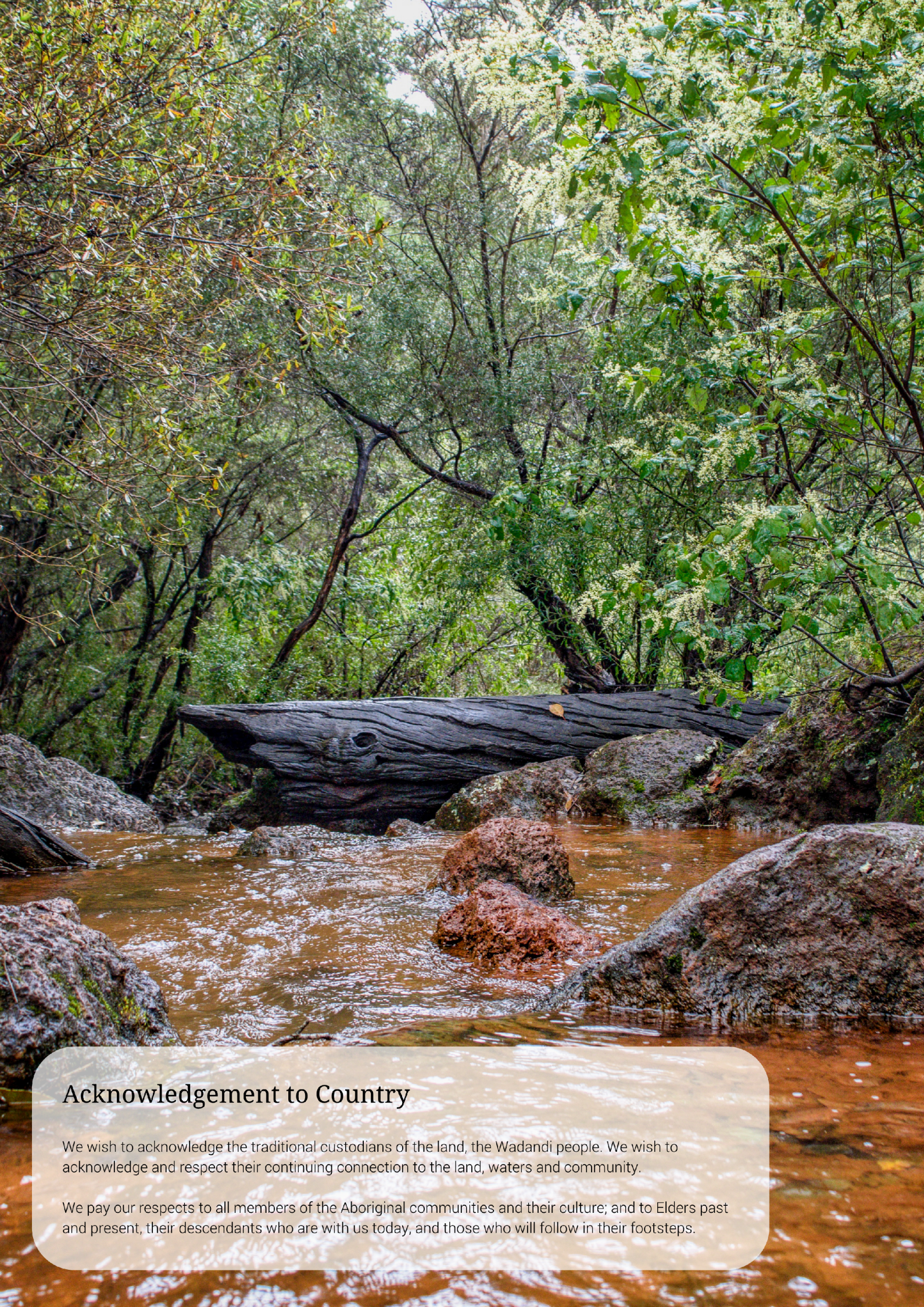


# Annual Budget 2026/2027

SHIRE of CAPEL



## 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.

# Message from the Chief Executive Officer and Shire President





The Shire of Capel has adopted a progressive and future focussed 2026/27 Annual Budget, designed to provide quality services to our community.

With an average rate increase of 6%, 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.

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 $144 million in infrastructure projects over the next twelve years. This infrastructure will ensure that our services continue to grow with the community.

This year marks a major achievement with the opening of the Dalyellup Library and Youth Hub (DLYH) – a $13.4 million investment, which is now operational and serving our community. Along side this, we commenced the migration process to a new Enterprise Resource Planning (ERP) system, which will modernise our operations and improve customer service.

Key infrastructure commitments include the $198 million dual lane upgrade of Mallokup Bridge, $4.8 million invested in our local roads, $2.4 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, $17.2 million has been allocated to capital works, ensuring the 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 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 responsibly servicing our community, whilst planning for our future – 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.

# 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.



John Fergusson
**Shire President**



Rosina Mogg
**Deputy Shire President**



Martin Voyez
**Councillor**



Kieran Noonan
**Councillor**



Emily Montgomery
**Councillor**



Sebastian Schiano
**Councillor**



Terri Sharp
**Councillor**



Brian Hastie
**Councillor**



Peter McCleery
**Councillor**



# Budget Report

SHIRE of CAPEL

# 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 2026/27, the total budgeted operating revenue is $28,761,745.00 of this, $21,213,187.00 is derived from Rates Income including interims and Dalyellup Specified Area Rate.

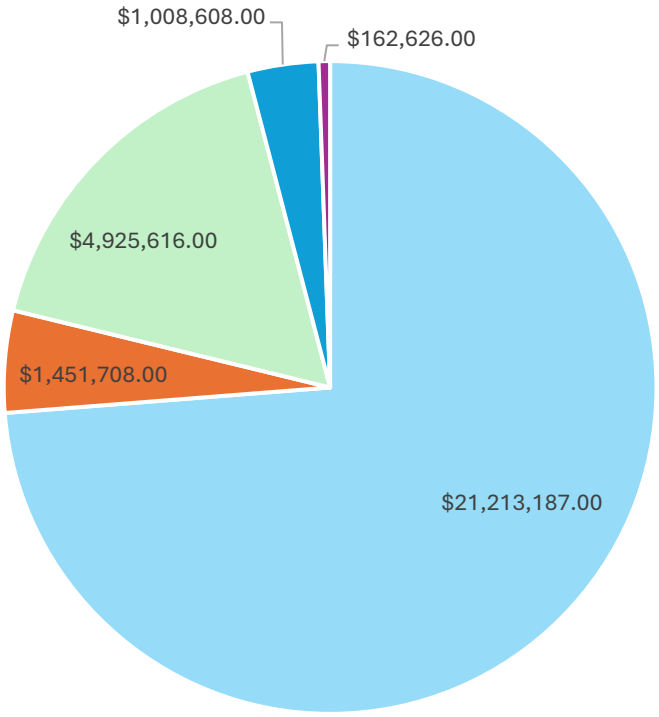
## Operating Revenue:

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, 74% comes from rates, the Shire's direct source of revenue. A further 5% comes from state and federal grants/contributions and 17% from annual fees and charges, other revenue and 4% interest revenue.

### 2026/27 Annual Budget – Revenue - $



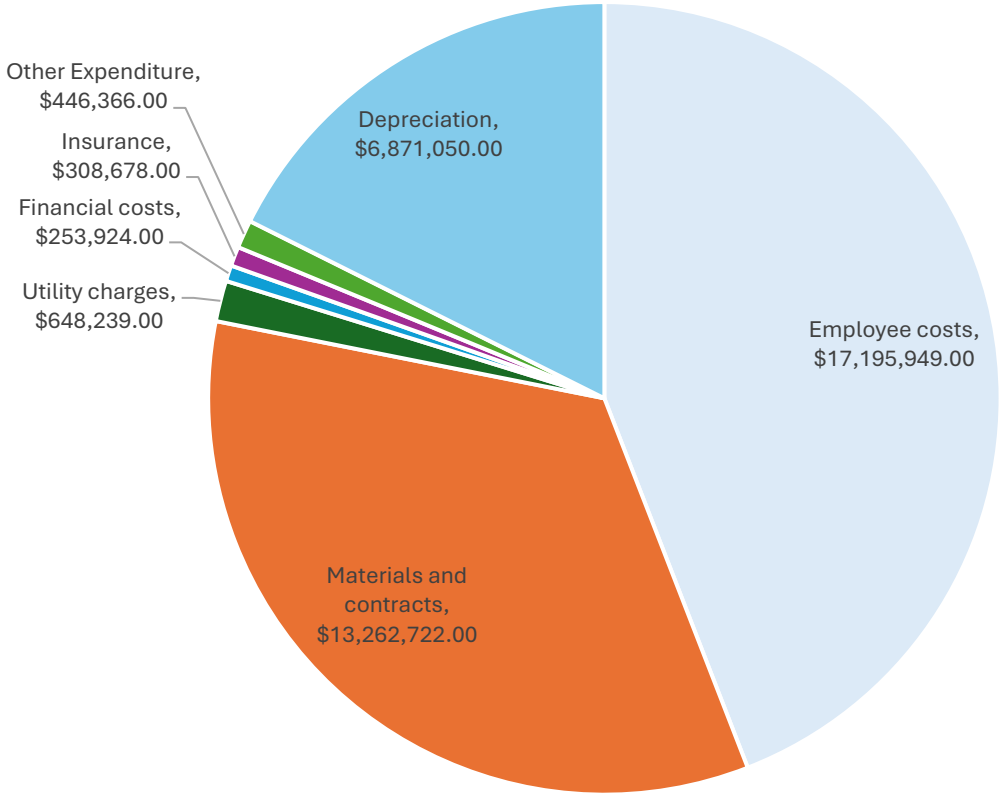
## Operating Expenditure:

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, 34% is spent on materials and contracts and includes acquisitions and contraction costs. A further 44% 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.

### 2026/27 Annual Budget – Expenditure - $



## Capital Acquisitions and Construction:

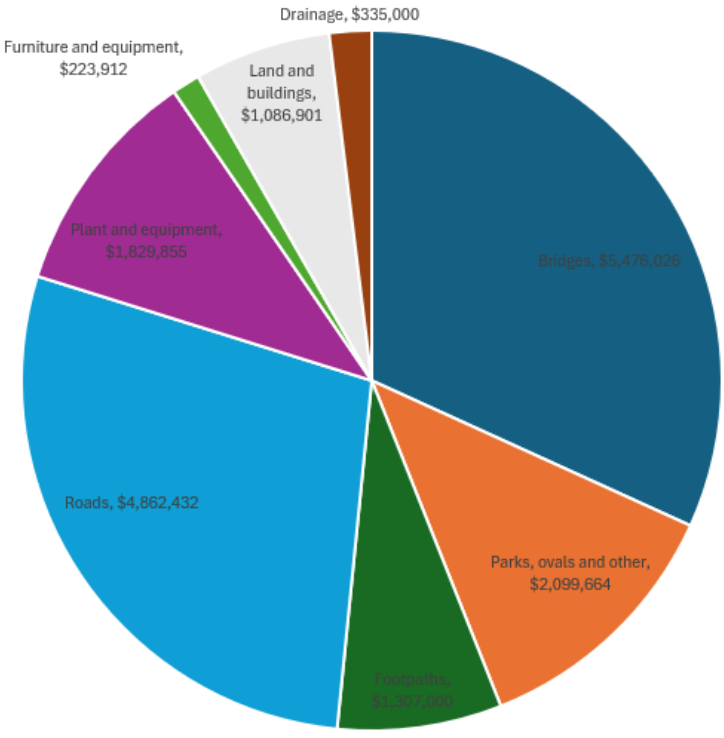
The Capital Works Program for 2026/27 forecasts $ 2,840,668.00 in payments for Property, Plant and Equipment and $14,380,122.00 in payments for Infrastructure.

Of this $12,636,774.00 is funded by capital grants and contributions, $3,498,629.00 is funded from financial reserves and sale proceeds, and the remaining $1,085,387.00 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:

| | |
|---|---|
| ➢ Land and Buildings | $ 1,086,901.00 |
| ➢ Furniture and equipment | $ 223,912.00 |
| ➢ Plant and equipment | $ 1,829,855.00 |
| ➢ Roads | $ 4,862,433.00 |
| ➢ Drainage | $ 335,000.00 |
| ➢ Footpaths | $ 1,307,000.00 |
| ➢ Parks, ovals and other | $ 2,099,664.00 |
| ➢ Bridges | $ 5,476,026.00 |
| TOTAL: | $ 17,220,790.00 |

## 2026/27 Annual Budget – Capital Expenditure



# How are my rates invested in my community?

Health, Welfare and Education **3%**

Economic Services **4%**

Governance **5%**

Road, Drainage & Other Civil Works **40%**

Libraries, Arts & Culture **24%**

Other Property Services **4%**

Public Safety **8%**

Community Amenities **12%**

SHIRE of CAPEL



# Statutory Annual Budget Report

SHIRE of CAPEL

Shire of Capel

Annual Budget

For the year ended 30 June 2026

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 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Revenue** | | $ | $ | $ |
| Rates | 2(a) | 21,213,187 | 19,741,262 | 19,707,785 |
| Grants, subsidies and contributions | | 1,451,708 | 5,422,475 | 3,828,765 |
| Fees and charges | 15 | 4,925,616 | 5,067,325 | 4,951,427 |
| Interest revenue | 10(a) | 1,008,608 | 892,477 | 1,061,657 |
| Other revenue | | 162,626 | 235,487 | 200,638 |
| | | 28,761,745 | 31,359,026 | 29,750,272 |
| **Expenses** | | | | |
| Employee costs | | (17,195,949) | (14,141,155) | (15,204,836) |
| Materials and contracts | | (13,262,722) | (11,432,020) | (13,981,814) |
| Utility charges | | (648,239) | (676,780) | (627,830) |
| Depreciation | 6 | (6,871,050) | (6,767,849) | (6,783,899) |
| Finance costs | 10(c) | (253,924) | (151,213) | (151,213) |
| Insurance | | (308,678) | (302,379) | (314,704) |
| Other expenditure | | (446,366) | (395,832) | (459,950) |
| | | (38,986,928) | (33,867,228) | (37,524,246) |
| | | (10,225,183) | (2,508,202) | (7,773,974) |
| Capital grants, subsidies and contributions | | 13,785,346 | 9,290,093 | 17,359,501 |
| Profit on asset disposals | 5 | 313,428 | 239,477 | 313,428 |
| Loss on asset disposals | 5 | (51,171) | (36,564) | (51,171) |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 56,669 | 0 |
| | | 14,047,603 | 9,549,675 | 17,621,758 |
| **Net result for the period** | | **3,822,420** | **7,041,473** | **9,847,784** |
| **Total other comprehensive income for the period** | | **0** | **0** | **0** |
| **Total comprehensive income for the period** | | **3,822,420** | **7,041,473** | **9,847,784** |

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


© Moore Australia (WA) Pty Ltd

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| **Receipts** | | $ | $ | $ |
| Rates | | 21,213,187 | 19,649,695 | 19,707,785 |
| Grants, subsidies and contributions | | 1,451,708 | 1,050,926 | 3,828,765 |
| Fees and charges | | 4,925,616 | 5,067,325 | 4,951,427 |
| Interest revenue | | 1,008,608 | 892,477 | 1,061,657 |
| Goods and services tax received | | 0 | (200,457) | 0 |
| Other revenue | | 162,626 | 230,595 | 200,638 |
| | | 28,761,745 | 26,690,561 | 29,750,272 |
| **Payments** | | | | |
| Employee costs | | (17,195,949) | (13,963,297) | (15,204,836) |
| Materials and contracts | | (13,262,722) | (12,884,685) | (13,981,814) |
| Utility charges | | (648,239) | (676,780) | (627,830) |
| Finance costs | | (253,924) | (488,724) | (151,213) |
| Insurance paid | | (308,678) | (302,379) | (314,704) |
| Other expenditure | | (446,366) | (395,832) | (459,950) |
| | | (32,115,878) | (28,711,697) | (30,740,347) |
| **Net cash (used in) operating activities** | 4 | (3,354,133) | (2,021,136) | (990,075) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (2,840,668) | (12,539,943) | (15,775,905) |
| Payments for construction of infrastructure | 5(b) | (14,380,122) | (5,028,869) | (10,441,342) |
| Proceeds from capital grants, subsidies and contributions | | 13,785,346 | 9,290,093 | 17,359,501 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 278,000 | 428,264 | 540,000 |
| **Net cash (used in) investing activities** | | (3,157,444) | (7,850,455) | (8,317,746) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| Repayment of borrowings | 8(a) | (527,207) | (332,213) | (379,654) |
| Proceeds from new borrowings | 8(a) | 400,000 | 2,450,800 | 2,450,800 |
| Payments for principal portion of lease liabilities | 7 | (16,130) | (90,378) | (15,333) |
| **Net cash provided by (used in) financing activities** | | (143,337) | 2,028,209 | 2,055,813 |
| **Net (decrease) in cash held** | | (6,654,914) | (7,843,382) | (7,252,008) |
| Cash at beginning of year | | 18,680,879 | 26,524,261 | 24,250,854 |
| **Cash and cash equivalents at the end of the year** | 4 | **12,025,965** | **18,680,879** | **16,998,846** |

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 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | |
| **Revenue from operating activities** | | $ | $ | $ |
| General rates | 2(a)(i) | 20,409,849 | 18,955,218 | 18,923,276 |
| Rates excluding general rates | 2(a) | 803,338 | 786,044 | 784,509 |
| Grants, subsidies and contributions | | 1,451,708 | 5,422,475 | 3,794,765 |
| Fees and charges | 15 | 4,925,616 | 5,067,325 | 4,951,427 |
| Interest revenue | 10(a) | 1,008,608 | 892,477 | 1,061,657 |
| Other revenue | | 162,626 | 235,487 | 200,638 |
| Profit on asset disposals | 5 | 313,428 | 239,477 | 313,428 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 56,669 | 0 |
| | | 29,075,173 | 31,655,172 | 30,029,700 |
| **Expenditure from operating activities** | | | | |
| Employee costs | | (17,195,949) | (14,141,155) | (15,204,836) |
| Materials and contracts | | (13,262,722) | (11,432,020) | (13,981,814) |
| Utility charges | | (648,239) | (676,780) | (627,830) |
| Depreciation | 6 | (6,871,050) | (6,767,849) | (6,783,899) |
| Finance costs | 10(c) | (253,924) | (151,213) | (151,213) |
| Insurance | | (308,678) | (302,379) | (314,704) |
| Other expenditure | | (446,366) | (395,832) | (451,950) |
| Loss on asset disposals | 5 | (51,171) | (36,564) | (51,171) |
| | | (39,038,099) | (33,903,792) | (37,567,417) |
| Non cash amounts excluded from operating activities | 3(c) | 6,608,793 | 7,005,469 | 6,521,642 |
| **Amount attributable to operating activities** | | **(3,354,133)** | **4,756,849** | **(1,016,075)** |
| **INVESTING ACTIVITIES** | | | | |
| **Inflows from investing activities** | | | | |
| Proceeds from capital grants, subsidies and contributions | | 13,785,346 | 9,290,093 | 17,359,501 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 278,000 | 428,264 | 540,000 |
| | | 14,063,346 | 9,718,357 | 17,899,501 |
| **Outflows from investing activities** | | | | |
| Acquisition of property, plant and equipment | 5(a) | (2,840,668) | (12,539,943) | (15,775,905) |
| Acquisition of infrastructure | 5(b) | (14,380,122) | (5,028,869) | (10,441,342) |
| Payments for financial assets at amortised cost - self supporting loans | 8(a) | 0 | 0 | (145,078) |
| Payments for financial assets at amortised cost - term deposits | | 0 | 0 | |
| | | (17,220,790) | (17,568,812) | (26,362,325) |
| **Amount attributable to investing activities** | | **(3,157,444)** | **(7,850,455)** | **(8,462,824)** |
| **FINANCING ACTIVITIES** | | | | |
| **Inflows from financing activities** | | | | |
| Proceeds from new borrowings | 8(a) | 400,000 | 2,450,800 | 2,450,800 |
| Transfers from reserve accounts | 9(a) | 5,684,115 | 5,738,125 | 8,212,337 |
| | | 6,084,115 | 8,188,925 | 10,663,137 |
| **Outflows from financing activities** | | | | |
| Repayment of borrowings | 8(a) | (527,207) | (332,213) | (332,213) |
| Payments for principal portion of lease liabilities | 7 | (16,130) | (90,378) | (15,333) |
| Transfers to reserve accounts | 9(a) | (1,440,703) | (3,419,837) | (2,964,100) |
| | | (1,984,040) | (3,842,428) | (3,311,646) |
| **Amount attributable to financing activities** | | **4,100,075** | **4,346,497** | **7,351,491** |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | |
| **Surplus remaining at the start of the financial year** | 3 | 2,411,502 | 1,158,611 | 2,127,408 |
| Amount attributable to operating activities | | (3,354,133) | 4,756,849 | (1,016,075) |
| Amount attributable to investing activities | | (3,157,444) | (7,850,455) | (8,462,824) |
| Amount attributable to financing activities | | 4,100,075 | 4,346,497 | 7,351,491 |
| **Surplus remaining after the imposition of general rates** | 3 | **0** | **2,411,502** | **0** |

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


© Moore Australia (WA) Pty Ltd

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


| | | |
|---|---|---|
| Note 1 | Basis of Preparation | 6 |
| Note 2 | Rates and Service Charges | 7 |
| Note 3 | Net Current Assets | 13 |
| Note 4 | Reconciliation of cash | 15 |
| Note 5 | Property, Plant and Equipment | 16 |
| Note 6 | Depreciation | 17 |
| Note 7 | Lease Liabilities | 18 |
| Note 8 | Borrowings | 19 |
| Note 9 | Reserve Accounts | 21 |
| Note 10 | Other Information | 22 |
| Note 11 | Council Members Remuneration | 23 |
| Note 12 | Trust Funds | 24 |
| Note 13 | Revenue and Expenditure | 25 |
| Note 14 | Program Information | 27 |
| Note 15 | Fees and Charges | 28 |


 © Moore Australia (WA) Pty Ltd 

## 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.

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

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

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

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

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

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

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

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

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

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

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

 © Moore Australia (WA) Pty Ltd 

## 2. RATES AND SERVICE CHARGES

### (a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ |
| **(i) General rates** | | | | | | | | | |
| Residential | Gross rental valuation | 0.090074 | 2,259 | 54,785,190 | 4,934,721 | 127,500 | 5,062,221 | 4,790,997 | 4,766,431 |
| Residential Vacant | Gross rental valuation | 0.090074 | 16 | 507,300 | 45,695 | 0 | 45,695 | 47,798 | 44,892 |
| Urban Development | Gross rental valuation | 0.090074 | 3,937 | 98,663,924 | 8,887,054 | 0 | 8,887,054 | 8,168,521 | 8,236,695 |
| Urban Development Vacant | Gross rental valuation | 0.090074 | 3 | 207,900 | 18,726 | 0 | 18,726 | 17,666 | 17,666 |
| District Centre | Gross rental valuation | 0.102717 | 44 | 2,607,320 | 267,816 | 0 | 267,816 | 252,655 | 252,655 |
| District Centre/Special Use/Light Ind | Gross rental valuation | 0.102717 | 6 | 304,000 | 31,226 | 0 | 31,226 | 29,973 | 42,346 |
| Light Industry | Gross rental valuation | 0.102717 | 36 | 1,621,920 | 166,599 | 0 | 166,599 | 157,167 | 157,167 |
| Commercial Use Urban Developmer | Gross rental valuation | 0.102717 | 34 | 7,167,910 | 736,266 | 0 | 736,266 | 654,028 | 561,345 |
| Special Use | Gross rental valuation | 0.102717 | 2 | 350,000 | 35,951 | 0 | 35,951 | 33,916 | 33,916 |
| Rural Residential | Gross rental valuation | 0.087344 | 537 | 14,108,403 | 1,232,284 | 0 | 1,232,284 | 1,141,837 | 1,134,472 |
| Rural & Land Use (Rural Commercia | Unimproved valuation | 0.005115 | 15 | 13,735,000 | 70,255 | 0 | 70,255 | 66,851 | 66,851 |
| Rural & Land Use (Rural) | Unimproved valuation | 0.005115 | 585 | 465,445,000 | 2,380,751 | 0 | 2,380,751 | 2,249,775 | 2,243,455 |
| **Total general rates** | | | 7,474 | 659,503,867 | 18,807,344 | 127,500 | 18,934,844 | 17,611,184 | 17,557,891 |
| | | **Minimum** | | | | | | | |
| **(ii) Minimum payment** | | $ | | | | | | | |
| Residential | Gross rental valuation | 1,700.00 | 179 | 3,230,440 | 304,300 | 42,500 | 346,800 | 133,980 | 120,120 |
| Residential Vacant | Gross rental valuation | 1,700.00 | 168 | 1,598,210 | 285,600 | 0 | 285,600 | 254,100 | 284,900 |
| Urban Development | Gross rental valuation | 1,700.00 | 4 | 56,800 | 6,800 | 0 | 6,800 | 197,120 | 4,620 |
| Urban Development Vacant | Gross rental valuation | 1,700.00 | 174 | 955,170 | 295,800 | 0 | 295,800 | 269,500 | 466,620 |
| District Centre | Gross rental valuation | 1,700.00 | 5 | 46,388 | 8,500 | 0 | 8,500 | 7,700 | 7,700 |
| District Centre/Special Use/Light Ind | Gross rental valuation | 1,700.00 | 6 | 68,700 | 10,200 | 0 | 10,200 | 7,700 | 7,700 |
| Light Industry | Gross rental valuation | 1,700.00 | 3 | 37,800 | 5,100 | 0 | 5,100 | 4,620 | 4,620 |
| Commercial Use Urban Developmer | Gross rental valuation | 1,700.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Use | Gross rental valuation | 1,700.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural Residential | Gross rental valuation | 1,700.00 | 65 | 635,590 | 110,500 | 0 | 110,500 | 117,040 | 115,500 |
| Rural & Land Use (Rural Commercia | Unimproved valuation | 1,700.00 | 3 | 295,000 | 5,100 | 0 | 5,100 | 4,620 | 4,620 |
| Rural & Land Use (Rural) | Unimproved valuation | 1,700.00 | 236 | 39,888,956 | 401,200 | 0 | 401,200 | 348,040 | 349,580 |
| **Total minimum payments** | | | 843 | 46,813,054 | 1,433,100 | 42,500 | 1,475,600 | 1,344,420 | 1,365,980 |
| **Total general rates and minimum payments** | | | 8,317 | 706,316,921 | 20,240,444 | 170,000 | 20,410,444 | 18,955,604 | 18,923,871 |
| **(iii) Specified area rates** | | | | | | | | | |
| Maintenance of Dalyellup Parks, Gardens, Structures and Toile | | 218.540000 | 4,118 | | 793,888 | 9,450 | 803,338 | 786,044 | 784,509 |
| | | | | | 21,034,332 | 179,450 | 21,213,782 | 19,741,648 | 19,708,380 |
| Concessions (Refer note 2(g)) | | | | | 0 | 0 | (595) | (386) | (595) |
| **Total rates** | | | | | 21,034,332 | 179,450 | 21,213,187 | 19,741,262 | 19,707,785 |

*Rateable Value at time of adopting budget.

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

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

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

 © Moore Australia (WA) Pty Ltd 

## 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 |
|---|---|---|---|---|
| | | $ | % | % |
| **Option one** | | | | |
| Single full payment | 11/09/2026 | 0 | 0.0% | 7.0% |
| | | | | |
| **Option two** | | | | |
| First instalment | 11/09/2026 | 0 | 3.0% | 7.0% |
| Second instalment | 11/11/2026 | 11 | 3.0% | 7.0% |
| Third instalment | 11/01/2027 | 11 | 3.0% | 7.0% |
| Fourth instalment | 11/03/2027 | 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.

#### Differential general rate

| Description | Characteristics | Objects | Reasons |
|---|---|---|---|
| **Residential / Vacant and Urban Development / Vacant** | 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. |

 © Moore Australia (WA) Pty Ltd 

## 2. RATES AND SERVICE CHARGES (CONTINUED)

| | | | |
|---|---|---|---|
| **Commercial, District Centre, Light Industry and Special Use and Vacant Commercial, District Centre, Light Industry and Special Use** | All properties/vacant land zoned District 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 District Centre business districts of designated town sites; however, this category applies to various Commercial properties located across the Shire.<br><br>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. | 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.<br><br>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. |
| **Rural Residential** | This category includes all properties zoned Rural Residential. The land use of these properties consists of Residential and Ancillary Residential. For the financial year 2026-27, this category has a lower rate in the dollar compared to zones 1 to 4 which are also Residential and Ancillary Residential. | | |
| **Unimproved Valuation (UV)** | 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. | |

### (d) Differential Minimum Payment

| Description | Characteristics | Objects | Reasons |
|---|---|---|---|

 © Moore Australia (WA) Pty Ltd 

## 2. RATES AND SERVICE CHARGES (CONTINUED)

| | | | |
|---|---|---|---|
| **Residential / Vacant and Urban Development / Vacant** | 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. |
| **Commercial, District Centre, Light Industry and Special Use and Vacant Commercial, District Centre, Light Industry and Special Use** | All properties/vacant land zoned District 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 District Centre business districts of designated town sites; however, this category applies to various Commercial properties located across the Shire.<br><br>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. | 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.<br><br>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. |
| **Rural Residential** | This category includes all properties zoned Rural Residential. The land use of these properties consists of Residential and Ancillary Residential. For the financial year 2026-27, this category has a lower rate in the dollar compared to zones 1 to 4 which are also Residential and Ancillary Residential. | | |

 © Moore Australia (WA) Pty Ltd 

## 2. RATES AND SERVICE CHARGES (CONTINUED)

| | | |
|---|---|---|
| **Unimproved Valuation (UV)** | 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. |

 © Moore Australia (WA) Pty Ltd 

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (e) 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 |
|---|---|---|---|---|---|
| **Specified area rate** | $ | $ | $ | | |
| Maintenance of Dalyellup Parks, Gardens, Structures and Toilets | 803,338 | 0 | (1,034,706) | 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. |
| | 803,338 | 0 | (1,034,706) | | |

### (f) Service Charges

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

### (g) Waivers or concessions

| Rate, fee or charge to which the waiver or concession is granted | Type | Waiver/ Concession | Discount % | Discount ($) | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | $ | | |
| Maintenance of Dalyellup Parks, Gardens, Structures and Toilets | Specified area rate | Concession | 0.0% | 84,450 | 84,450 | 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 | | | 595 | 386 | 595 | | |
| | | | | | 85,045 | 59,469 | 59,678 | | |

 © Moore Australia (WA) Pty Ltd 

## 3. NET CURRENT ASSETS

### (a) Composition of estimated net current assets

| | Note | 2026/27 Budget 30 June 2027 Carried forward | 2025/26 Actual 30 June 2026 Carried forward | 2025/26 Budget 30 June 2026 Carried forward |
|---|---|---|---|---|
| **Current assets** | | $ | $ | $ |
| Cash and cash equivalents | 4 | 12,025,965 | 18,680,879 | 16,875,209 |
| Receivables | | 3,977,537 | 3,977,537 | 1,790,752 |
| Inventories | | 13,774 | 13,774 | 6,786 |
| Other assets | | 172,306 | 172,306 | 242,096 |
| | | 16,189,582 | 22,844,496 | 18,914,843 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (5,148,083) | (5,148,083) | (5,053,828) |
| Contract liabilities | | (197,757) | (197,757) | (661,328) |
| Lease liabilities | 7 | 0 | (16,130) | 0 |
| Long term borrowings | 8 | (400,000) | (527,207) | 0 |
| Employee provisions | | (1,747,585) | (1,747,585) | (1,729,143) |
| | | (7,493,425) | (7,636,762) | (7,444,299) |
| **Net current assets** | | 8,696,157 | 15,207,734 | 11,470,544 |
| **Less: Total adjustments to net current assets** | 3(b) | (8,696,157) | (12,796,232) | (11,470,544) |
| **Net current assets used in the Statement of Financial Activity** | | 0 | 2,411,502 | 0 |

### (b) Current assets and liabilities excluded from budgeted deficiency

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

| | | | | |
|---|---|---|---|---|
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 9 | (9,094,781) | (13,338,193) | (11,470,544) |
| Less: Current assets not expected to be received at end of year | | | | |
| - Other liabilities | | (1,376) | (1,376) | 0 |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 400,000 | 527,207 | 0 |
| - Current portion of lease liabilities | | 0 | 16,130 | 0 |
| **Total adjustments to net current assets** | | (8,696,157) | (12,796,232) | (11,470,544) |

## EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

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

### (c) Amounts excluded from operating activities

| | Note | 2026/27 Budget 30 June 2027 Carried forward | 2025/26 Actual 30 June 2026 Carried forward | 2025/26 Budget 30 June 2026 Carried forward |
|---|---|---|---|---|
| | | $ | $ | $ |
| Less: Profit on asset disposals | 5 | (313,428) | (239,477) | (313,428) |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | | (56,669) | 0 |
| Add: Loss on asset disposals | 5 | 51,171 | 36,564 | 51,171 |
| Add: Depreciation | 6 | 6,871,050 | 6,767,849 | 6,783,899 |
| Movement in current liabilities associated funds held in reserve account: | | | | |
| Non-cash movements in non-current assets and liabilities: | | | | |
| - Contract liabilities | | 0 | 449,868 | 0 |
| - Employee benefit provisions | | 0 | 47,334 | 0 |
| **Non cash amounts excluded from operating activities** | | 6,608,793 | 7,005,469 | 6,521,642 |

 © Moore Australia (WA) Pty Ltd 

## 3. NET CURRENT ASSETS (CONTINUED)

### (d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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


© Moore Australia (WA) Pty Ltd

## 4. RECONCILIATION OF CASH

### (a) Reconciliation of cash

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| | | $ | $ | $ |
| Cash and cash equivalents | | 12,025,965 | 18,680,879 | 16,875,209 |
| **Restrictions** | | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| Cash and cash equivalents | | 10,223,148 | 14,466,560 | 11,470,544 |
| | | 10,223,148 | 14,466,560 | 11,470,544 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserve accounts | 9 | 9,094,781 | 13,338,193 | 11,470,544 |
| Contract liabilities | | 1,128,367 | 1,128,367 | |
| **Total restricted financial assets** | | 10,223,148 | 14,466,560 | 11,470,544 |

### (b) Reconciliation of net cash provided by operating activities

| | | | | |
|---|---|---|---|---|
| Net result | | 3,822,420 | 7,041,473 | 9,847,784 |
| Non-cash items: | | | | |
| Depreciation | 6 | 6,871,050 | 6,767,849 | 6,783,899 |
| (Profit) on sale of assets | 5 | (262,257) | (202,913) | (262,257) |
| Adjustments to fair value of financial assets at fair value through profit and loss | | 0 | (56,669) | 0 |
| Changes in assets and liabilities: | | | | |
| (Increase) in receivables | | 0 | (2,200,170) | 0 |
| (Increase) in inventories | | 0 | (6,988) | 0 |
| Decrease in other assets | | 0 | 575,829 | 0 |
| (Increase) in trade and other payables | | 0 | (2,246,935) | 0 |
| (Increase) in contract liabilities | | 0 | (2,463,403) | 0 |
| Decrease in employee related provisions | | 0 | 65,776 | 0 |
| (Increase) in right of use assets | | 0 | (4,892) | 0 |
| Capital grants, subsidies and contributions | | (13,785,346) | (9,290,093) | (17,359,501) |
| Net cash (used in) operating activities | | (3,354,133) | (2,021,136) | (990,075) |

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

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.

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

 © Moore Australia (WA) Pty Ltd 

## 5. PROPERTY, PLANT AND EQUIPMENT

| | 2026/27 Budget | | | | | 2025/26 Actual | | | | | 2025/26 Budget | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
| **(a) Property, Plant and Equipment** | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Buildings - non-specialised | 806,901 | 0 | 0 | 0 | 0 | 10,890,568 | 0 | 0 | 0 | 0 | 12,755,710 | 0 | 0 | 0 | 0 |
| Furniture and equipment | 203,912 | 0 | 0 | 0 | 0 | 269,767 | 0 | 0 | 0 | 0 | 392,340 | 0 | 0 | 0 | 0 |
| Plant and equipment | 1,829,855 | (15,743) | 278,000 | 313,428 | (51,171) | 1,379,608 | (225,351) | 428,264 | 239,477 | (36,564) | 2,627,855 | (277,743) | 540,000 | 313,428 | (51,171) |
| Total | 2,840,668 | (15,743) | 278,000 | 313,428 | (51,171) | 12,539,943 | (225,351) | 428,264 | 239,477 | (36,564) | 15,775,905 | (277,743) | 540,000 | 313,428 | (51,171) |
| **(b) Infrastructure** | | | | | | | | | | | | | | | |
| Infrastructure - roads | 4,862,432 | 0 | 0 | 0 | 0 | 3,246,047 | 0 | 0 | 0 | 0 | 5,734,871 | 0 | 0 | 0 | 0 |
| Infrastructure - carparks | 0 | 0 | 0 | 0 | 0 | 5,950 | 0 | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 |
| Infrastructure - footpaths | 1,297,000 | 0 | 0 | 0 | 0 | 61,288 | 0 | 0 | 0 | 0 | 395,317 | 0 | 0 | 0 | 0 |
| Infrastructure - drainage | 335,000 | 0 | 0 | 0 | 0 | 16,337 | 0 | 0 | 0 | 0 | 464,350 | 0 | 0 | 0 | 0 |
| Infrastructure - parks, ovals and other | 2,409,664 | 0 | 0 | 0 | 0 | 1,666,844 | 0 | 0 | 0 | 0 | 1,845,953 | 0 | 0 | 0 | 0 |
| Infrastructure - bridges | 5,476,026 | 0 | 0 | 0 | 0 | 32,403 | 0 | 0 | 0 | 0 | 1,980,851 | 0 | 0 | 0 | 0 |
| Total | 14,380,122 | 0 | 0 | 0 | 0 | 5,028,869 | 0 | 0 | 0 | 0 | 10,441,342 | 0 | 0 | 0 | 0 |
| **Total** | 17,220,790 | (15,743) | 278,000 | 313,428 | (51,171) | 17,568,812 | (225,351) | 428,264 | 239,477 | (36,564) | 26,217,247 | (277,743) | 540,000 | 313,428 | (51,171) |

**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.

 © Moore Australia (WA) Pty Ltd 

## 6. DEPRECIATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Class** | | | |
| Buildings - non-specialised | 775,348 | 767,806 | 763,392 |
| Furniture and equipment | 159,249 | 154,650 | 178,488 |
| Plant and equipment | 698,640 | 678,464 | 743,508 |
| Infrastructure - roads | 2,872,139 | 2,789,194 | 2,728,886 |
| Infrastructure - carparks | 52,836 | 51,310 | 52,572 |
| Infrastructure - footpaths | 321,983 | 312,684 | 315,384 |
| Infrastructure - drainage | 1,000,166 | 971,282 | 982,644 |
| Infrastructure - parks, ovals and other | 862,024 | 837,129 | 811,584 |
| Infrastructure - bridges | 113,374 | 110,100 | 112,212 |
| Right of use - buildings | 0 | 67,846 | 79,938 |
| Right of use - plant and equipment | 15,291 | 27,384 | 15,291 |
| | 6,871,050 | 6,767,849 | 6,783,899 |
| **By Program** | | | |
| Governance | 16,006 | 16,006 | 7,570 |
| Law, order, public safety | 251,238 | 251,053 | 238,322 |
| Health | 2,620 | 2,619 | 2,668 |
| Education and welfare | 25,047 | 25,046 | 25,526 |
| Community amenities | 17,823 | 17,549 | 17,225 |
| Recreation and culture | 1,435,196 | 1,332,456 | 1,303,890 |
| Transport | 4,521,138 | 4,521,138 | 4,473,550 |
| Other property and services | 601,982 | 601,982 | 715,148 |
| | 6,871,050 | 6,767,849 | 6,783,899 |

### 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 |

**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.

 © Moore Australia (WA) Pty Ltd 

## 7. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease Principal 1 July 2026 | 2026/27 Budget New Leases | 2026/27 Budget Lease Principal Repayments | Budget Lease Principal outstanding 30 June 2027 | 2026/27 Budget Lease Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Leases | 2025/26 Actual Lease Principal repayments | Actual Lease Principal outstanding 30 June 2026 | 2025/26 Actual Lease Interest repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Leases | 2025/26 Budget Lease Principal repayments | Budget Lease Principal outstanding 30 June 2026 | 2025/26 Budget Lease Interest repayments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Dalyellup Library | | | | | 0 | 0 | 0 | 0 | 0 | 100,142 | 0 | (75,045) | 0 | (2,716) | 0 | 0 | 0 | 0 | 0 |
| Photocopier - Administration Main Office (Hallway) | | | | | 5,139 | 0 | (3,589) | 1,550 | (179) | 8,551 | 0 | (3,412) | 5,139 | (356) | 8,551 | 0 | (3,412) | 5,139 | (356) |
| Photocopier - Administration Main Office (Photocopier Room) | | | | | 5,139 | 0 | (3,589) | 1,550 | (179) | 8,551 | 0 | (3,412) | 5,139 | (356) | 8,551 | 0 | (3,412) | 5,139 | (356) |
| Photocopier - Planning | | | | | 2,849 | 0 | (1,989) | 860 | (99) | 4,740 | 0 | (1,891) | 2,849 | (197) | 4,740 | 0 | (1,891) | 2,849 | (197) |
| Photocopier - Capel Library | | | | | 1,505 | 0 | (1,052) | 453 | (52) | 2,505 | 0 | (1,000) | 1,505 | (104) | 2,505 | 0 | (1,000) | 1,505 | (104) |
| Photocopier - Dalyellup Library | | | | | 1,505 | 0 | (1,052) | 453 | (52) | 2,505 | 0 | (1,000) | 1,505 | (104) | 2,505 | 0 | (1,000) | 1,505 | (104) |
| Photocopier - Boyanup Library | | | | | 1,505 | 0 | (1,052) | 453 | (52) | 2,505 | 0 | (1,000) | 1,505 | (104) | 2,505 | 0 | (1,000) | 1,505 | (104) |
| Photocopier - Customer service | | | | | 1,473 | 0 | (1,029) | 444 | (51) | 2,451 | 0 | (978) | 1,473 | (102) | 2,451 | 0 | (978) | 1,473 | (102) |
| Photocopier - Works Depot | | | | | 2,917 | 0 | (2,035) | 882 | (101) | 4,851 | 0 | (1,934) | 2,917 | (202) | 4,849 | 0 | (1,934) | 2,915 | (203) |
| Wide Format 36" Multifunctional Printer/Scanner | | | | | 1,064 | 0 | (743) | 321 | (37) | 1,770 | 0 | (706) | 1,064 | (74) | 1,770 | 0 | (706) | 1,064 | (74) |
| | | | | | 23,096 | 0 | (16,130) | 6,966 | (802) | 138,571 | 0 | (90,378) | 23,096 | (4,315) | 38,427 | 0 | (15,333) | 23,094 | (1,600) |

### 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.

 © Moore Australia (WA) Pty Ltd 

## 8. BORROWINGS

### (a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Loans | 2025/26 Actual Principal Repayments | Actual Principal outstanding 30 June 2026 | 2025/26 Actual Interest Repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| PGB Community Centre | 63 | WATC | 6.34% | 0 | 0 | 0 | 0 | 0 | 12,729 | 0 | (12,729) | 0 | (608) | 12,729 | 0 | (20,229) | (7,500) | (609) |
| Capel Community Centre | 64 | WATC | 6.57% | 51,805 | 0 | (51,805) | 0 | (2,259) | 100,367 | 0 | (48,562) | 51,805 | (5,809) | 100,367 | 0 | (56,062) | 44,305 | (5,809) |
| Capel Community Centre | 65 | WATC | 7.17% | 60,828 | 0 | (29,343) | 31,485 | (3,181) | 88,175 | 0 | (27,347) | 60,828 | (5,841) | 88,175 | 0 | (34,847) | 53,328 | (5,841) |
| Capel Recreation Ground | 75 | WATC | 5.40% | 577,596 | 0 | (35,306) | 542,290 | (30,715) | 611,070 | 0 | (33,474) | 577,596 | (32,552) | 611,070 | 0 | (40,974) | 570,096 | (32,552) |
| Capel Civic Precinct - Sta | 89 | WATC | 3.84% | 1,187,921 | 0 | (99,509) | 1,088,412 | (42,838) | 1,283,716 | 0 | (95,795) | 1,187,921 | (48,384) | 1,283,715 | 0 | (103,295) | 1,180,420 | (48,383) |
| Council Administration Of | 76 | WATC | 3.99% | 1,259,951 | 0 | (118,911) | 1,141,040 | (48,903) | 1,374,257 | 0 | (114,306) | 1,259,951 | (53,704) | 1,374,257 | 0 | (124,247) | 1,250,010 | (56,419) |
| Dalyellup Library and You | 83 | WATC | 5.21% | 2,450,800 | 0 | (192,333) | 2,258,467 | (125,226) | 0 | 2,450,800 | 0 | 2,450,800 | 0 | 0 | 2,450,800 | 0 | 2,450,800 | 0 |
| Capel BFB earthworks | | | | 0 | 400,000 | 0 | 400,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 5,588,901 | 400,000 | (527,207) | 5,461,694 | (253,122) | 3,470,314 | 2,450,800 | (332,213) | 5,588,901 | (146,898) | 3,470,313 | 2,450,800 | (379,654) | 5,541,459 | (149,613) |

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

 © Moore Australia (WA) Pty Ltd 

## 8. BORROWINGS (CONTINUED)

### (b) New borrowings - 2026/27

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|---|---|---|---|---|---|---|---|---|
| | | | | % | $ | $ | $ | $ |
| New Capel Bushfire Brigade earthworks | WATC | Debenture | 10 | 5.0% | 400,000 | 0 | 0 | 400,000 |
| | | | | | 400,000 | 0 | 0 | 400,000 |

### (c) Unspent borrowings

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

### (d) Credit Facilities

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **Loan facilities** | | | |
| Loan facilities in use at balance date | 5,461,694 | 5,588,901 | 5,541,459 |

**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.

 © Moore Australia (WA) Pty Ltd 

## 9. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

| | 2026/27 Budget | | | | 2025/26 Actual | | | | 2025/26 Budget | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
| | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Restricted by legislation** | | | | | | | | | | | | |
| (a) Specified Area Rate Dalyellup Reserve | 219,111 | 815,595 | (1,034,706) | 0 | 766,170 | 828,311 | (1,375,370) | 219,111 | 954,605 | 807,889 | (1,188,239) | 574,255 |
| (b) Dalyellup Community Facilities Reserve | 677,087 | 0 | (100,000) | 577,087 | 1,177,087 | 0 | (500,000) | 677,087 | 1,177,087 | 0 | (500,000) | 677,087 |
| (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 | (120,146) | 0 | 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 | 771,339 | 43,150 | 0 | 814,489 | 1,163,164 | 58,175 | (450,000) | 771,339 | 1,136,208 | 27,831 | (450,000) | 714,039 |
| (g) Extractive Industries Reserve | 465,020 | 41,014 | 0 | 506,034 | 0 | 465,020 | 0 | 465,020 | 0 | 500,000 | 0 | 500,000 |
| (h) Cash in Lieu of Public Open Space - Capel | 110,319 | 0 | 0 | 110,319 | 0 | 110,319 | 0 | 110,319 | 0 | 0 | 0 | 0 |
| | 2,678,523 | 899,759 | (1,254,852) | 2,323,430 | 3,542,068 | 1,461,825 | (2,325,370) | 2,678,523 | 3,703,547 | 1,335,720 | (2,138,239) | 2,901,028 |
| **Restricted by council** | | | | | | | | | | | | |
| (i) Employee Costs Reserve | 1,051,682 | 58,834 | (258,888) | 851,628 | 1,510,993 | 72,886 | (532,197) | 1,051,682 | 1,710,574 | 41,900 | (532,197) | 1,220,277 |
| (j) Waste Management Reserve | 839,216 | 46,948 | (709,645) | 176,519 | 1,391,166 | 72,503 | (624,453) | 839,216 | 1,290,310 | 31,606 | (873,390) | 448,526 |
| (k) Plant Reserve | 294,817 | 16,493 | (311,310) | 0 | 706,215 | 537,717 | (949,115) | 294,817 | 1,147,087 | 530,451 | (1,292,000) | 385,538 |
| (l) Infrastructure Asset Reserve | 2,341,095 | 130,966 | (1,341,854) | 1,130,207 | 2,418,356 | 183,105 | (260,366) | 2,341,095 | 2,552,382 | 62,520 | (1,185,917) | 1,428,985 |
| (m) Building Reserve | 813,805 | 45,526 | (328,000) | 531,331 | 890,650 | 44,711 | (121,556) | 813,805 | 869,117 | 21,289 | (178,841) | 711,565 |
| (n) Furniture and Equipment Reserve | 529,358 | 29,614 | (188,912) | 370,060 | 581,533 | 29,194 | (81,369) | 529,358 | 488,678 | 11,970 | (97,500) | 403,148 |
| (o) Property Value Revaluations Reserve | 93,320 | 5,221 | (98,541) | 0 | 88,910 | 4,410 | 0 | 93,320 | 85,315 | 2,090 | 0 | 87,405 |
| (p) Mosquito Management Reserve | 100,252 | 5,608 | (10,000) | 95,860 | 95,627 | 4,625 | 0 | 100,252 | 80,912 | 1,982 | 0 | 82,894 |
| (q) Climate Change, Adaption and Sustainability | 83,277 | 4,659 | (4,000) | 83,936 | 79,388 | 3,889 | 0 | 83,277 | 84,411 | 2,068 | 0 | 86,479 |
| (r) Carried Over Projects Reserve | 1,032,288 | 0 | (1,032,288) | 0 | 1,836,866 | 0 | (804,578) | 1,032,288 | 2,243,464 | 0 | (1,814,253) | 429,211 |
| (s) Strategic Initiatives Reserve | 1,348,395 | 75,432 | (95,000) | 1,328,827 | 1,285,580 | 62,815 | 0 | 1,348,395 | 1,263,715 | 28,972 | 0 | 1,292,687 |
| (t) Contaminated Sites Reserve | 502,742 | 28,125 | (50,825) | 480,042 | 421,064 | 120,799 | (39,121) | 502,742 | 412,695 | 110,109 | (100,000) | 422,804 |
| (u) Waste Infrastructure Reserve | 1,572,305 | 87,958 | 0 | 1,660,263 | 758,412 | 813,893 | 0 | 1,572,305 | 758,006 | 782,723 | 0 | 1,540,729 |
| (v) Mosquito Geographe Management Group R | 20,237 | 1,132 | 0 | 21,369 | 19,147 | 1,090 | 0 | 20,237 | 25,023 | 613 | 0 | 25,636 |
| (w) Mosquito Contiguous Local Action Group Re | 36,881 | 4,428 | 0 | 41,309 | 30,506 | 6,375 | 0 | 36,881 | 3,545 | 87 | 0 | 3,632 |
| | 10,659,670 | 540,944 | (4,429,263) | 6,771,351 | 12,114,413 | 1,958,012 | (3,412,755) | 10,659,670 | 13,015,234 | 1,628,380 | (6,074,098) | 8,569,516 |
| | 13,338,193 | 1,440,703 | (5,684,115) | 9,094,781 | 15,656,481 | 3,419,837 | (5,738,125) | 13,338,193 | 16,718,781 | 2,964,100 | (8,212,337) | 11,470,544 |

### (b) Reserve Accounts - Purposes

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

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

 © Moore Australia (WA) Pty Ltd 

## 10. OTHER INFORMATION

| The net result includes as revenues | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **(a) Interest earnings** | | | |
| Investments | 853,000 | 728,165 | 903,895 |
| Other interest revenue | 155,608 | 164,312 | 157,762 |
| | 1,008,608 | 892,477 | 1,061,657 |
| * 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 | 45,000 | 43,234 | 66,400 |
| Other services | 5,000 | 4,680 | 5,600 |
| | 50,000 | 47,914 | 72,000 |
| **(c) Interest expenses (finance costs)** | | | |
| Borrowings (refer Note 8(a)) | 253,122 | 146,898 | 149,613 |
| Interest on lease liabilities (refer Note 7) | 802 | 4,315 | 1,600 |
| | 253,924 | 151,213 | 151,213 |
| **(d) Write offs** | | | |
| General rate | 3,400 | 3,606 | 3,000 |
| Fees and charges | 0 | 9,316 | 0 |
| | 3,400 | 12,922 | 3,000 |

 © Moore Australia (WA) Pty Ltd 

## 11. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **President** | | | |
| President's allowance | 21,208 | 20,492 | 20,492 |
| Meeting attendance fees | 28,996 | 28,016 | 28,016 |
| ICT expenses | 1,300 | 1,300 | 1,300 |
| Travel and accommodation expenses | 112 | 0 | 223 |
| | 51,616 | 49,808 | 50,031 |
| **Deputy President** | | | |
| Deputy President's allowance | 5,304 | 5,120 | 5,120 |
| Meeting attendance fees | 18,904 | 18,264 | 18,264 |
| ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 111 | 0 | 223 |
| | 24,819 | 23,884 | 24,107 |
| **Council member 3** | | | |
| Meeting attendance fees | 18,904 | 18,264 | 18,264 |
| ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 111 | 0 | 222 |
| | 19,515 | 18,764 | 18,986 |
| **Council member 4** | | | |
| Meeting attendance fees | 18,904 | 18,264 | 18,264 |
| ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 111 | 0 | 222 |
| | 19,515 | 18,764 | 18,986 |
| **Council member 5** | | | |
| Meeting attendance fees | 18,904 | 18,264 | 18,264 |
| ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 111 | 0 | 222 |
| | 19,515 | 18,764 | 18,986 |
| **Council member 6** | | | |
| Meeting attendance fees | 18,904 | 18,264 | 18,264 |
| ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 111 | 0 | 222 |
| | 19,515 | 18,764 | 18,986 |
| **Council member 7** | | | |
| Meeting attendance fees | 18,904 | 18,264 | 18,264 |
| ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 111 | 0 | 222 |
| | 19,515 | 18,764 | 18,986 |
| **Council member 8** | | | |
| Meeting attendance fees | 18,904 | 18,264 | 18,264 |
| ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 111 | 287 | 222 |
| | 19,515 | 19,051 | 18,986 |
| **Council member 9** | | | |
| Meeting attendance fees | 18,904 | 18,264 | 18,264 |
| ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 111 | 256 | 222 |
| | 19,515 | 19,020 | 18,986 |
| **Total Council Member Remuneration** | 213,040 | 205,583 | 207,040 |
| President's allowance | 21,208 | 20,492 | 20,492 |
| Deputy President's allowance | 5,304 | 5,120 | 5,120 |
| Meeting attendance fees | 180,228 | 174,128 | 174,128 |
| ICT expenses | 5,300 | 5,300 | 5,300 |
| Travel and accommodation expenses | 1,000 | 543 | 2,000 |
| | 213,040 | 205,583 | 207,040 |

 © Moore Australia (WA) Pty Ltd 

## 12. TRUST FUNDS

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

| Detail | Balance 30 June 2026 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2027 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| Cash in Lieu of Public Open Space - Capel | 468,778 | 16,407 | 0 | 485,185 |
| Cash in Lieu of Public Open Space - Boyanup | 45,034 | 1,576 | 0 | 46,610 |
| Cash in Lieu of Public Open Space - Gelorup | 117,284 | 2,737 | 0 | 120,021 |
| | 631,096 | 20,720 | 0 | 651,816 |

 © Moore Australia (WA) Pty Ltd 

## 13. REVENUE AND EXPENDITURE

### (a) Revenue and Expenditure Classification

#### REVENUES

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

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

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

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

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

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

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

**OTHER REVENUE**
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.

 © Moore Australia (WA) Pty Ltd 

## 13. REVENUE AND EXPENDITURE (CONTINUED)

### (b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/ Warranties | Timing of Revenue recognition |
|---|---|---|---|---|---|
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Licences/ Registrations/ Approvals | Building, planning, development and animal management, having the same nature as a licence regardless of naming. | Single point in time | Full payment prior to issue | None | On payment and issue of the licence, registration or approval |
| Waste 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 for other goods and services | Cemetery services, library fees | Single point in time | Payment in full in advance | None | Output method based on provision of service or completion of works |
| 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 |
| 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 |

 © Moore Australia (WA) Pty Ltd 

## 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**<br>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 local government services. |
| **General purpose funding**<br>To collect revenue to allow for the provision of services | Rates, general purpose government grants and interest revenue. |
| **Law, order, public safety**<br>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**<br>To provide an operational framework for environmental and community health. | Inspection of food outlets and their control, noise control and waste disposal compliance. |
| **Education and welfare**<br>To provide services to disadvantaged persons, the elderly, children and youth. | Maintenance of child minding centre, playgroup centre, senior citizen centre. Provision senior and youth services. |
| **Community amenities**<br>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**<br>To establish and effectively manage infrastructure and resources 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, and other cultural facilities. |
| **Transport**<br>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**<br>To help promote the local government and its economic wellbeing. | Tourism and area promotion including the maintenance and operation of overnight rest areas. Provision of rural services including weed control, vermin control and standpipes. Building control. |
| **Other property and services**<br>To monitor and control operating accounts. | Public works overheads, plant repairs and maintenance costs. |

 © Moore Australia (WA) Pty Ltd 

## 15. FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Program:** | | | |
| Governance | 300 | 278 | 1,082 |
| General purpose funding | 141,510 | 145,172 | 168,800 |
| Law, order, public safety | 82,644 | 86,903 | 85,944 |
| Health | 39,023 | 53,065 | 35,672 |
| Education and welfare | 28,000 | 22,543 | 28,000 |
| Community amenities | 3,843,080 | 4,053,828 | 3,888,266 |
| Recreation and culture | 258,808 | 174,305 | 192,001 |
| Transport | 3 | 20,303 | 0 |
| Economic services | 527,230 | 503,815 | 547,543 |
| Other property and services | 5,018 | 7,114 | 4,119 |
| | 4,925,616 | 5,067,325 | 4,951,427 |

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

 © Moore Australia (WA) Pty Ltd 




# Capital Works Program

SHIRE of CAPEL

# 2026-27 Capital Works Program - Budget

## - Bridges

| Job No. | Description of Works | Budget | Funding Source: Grant Funds | R2R | Total | Asset Category: New | Renewal | Upgrade / Expansion |
|---|---|---|---|---|---|---|---|---|
| | **ROADC - Bridges (4120167)** | | | | | | | |
| BR3497 | MALLOKUP ROAD duplication for additional lane | 5,236,026 | 5,236,026 | | 5,236,026 | | | 5,236,026 |
| BR3514 | Gwindinup Road Bridge - Emergency Repairs | 240,000 | 160,000 | 80,000 | 240,000 | | 240,000 | |
| | | **5,476,026** | **5,396,026** | **80,000** | **5,476,026** | **-** | **240,000** | **5,236,026** |

# 2026-27 Capital Works Program - Budget

## - Drainage

| Job No. | Description of Works | Budget | Funding Source: Capital Contrib | Infra Reserve | Total | Asset Category: New | Renewal | Upgrade / Expansion |
|---|---|---|---|---|---|---|---|---|
| | **ROADC - Drainage Built Up Area (4120165)** | | | | - | | | |
| DC107 | BARLEE ROAD - DRAINAGE CAPITAL (OCM March 2026) | 35,000 | | 35,000 | 35,000 | | 35,000 | |
| DC000 | NON-CASH INFRASTRUCTURE | 300,000 | 300,000 | | 300,000 | 300,000 | | |
| | | **335,000** | **300,000** | **35,000** | **335,000** | **300,000** | **35,000** | **-** |

# 2026-27 Capital Works Program - Budget

## - Footpaths

| Job No. | Description of Works | Budget | Funding Source: Capital Contrib | Grant Funds | Inf Ast Reserve | Carry-Over Reserve | Council Funds | Total | Asset Category: New | Renewal | Upgrade / Expansion |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **ROADC - Footpaths and Cycleways (4120170)** | | | | | | | | | | |
| FC140 | YALINDA DRIVE SHARED PATH SLK 0.00-2.55 (design) | 21,000 | | 21,000 | | | | 21,000 | | 21,000 | |
| FC140 | YALINDA DRIVE new 80m footpath construction 0.01 to 2.60 | 838,000 | | 838,000 | | | | 838,000 | 838,000 | | |
| FC087 | BRIDGE ST (WABN ) | 75,000 | | 37,500 | | 37,500 | | 75,000 | | 75,000 | |
| FCH009 | SOUTH WESTERN HWY (State Road) RAIL CROSSING | 15,000 | | | | 15,000 | | 15,000 | | 15,000 | |
| FC134 | JULES RD NORTH SLK 1.02-1.42 | 185,000 | | 114,000 | 71,000 | | | 185,000 | | 185,000 | |
| FC379 | HARTOG ROAD new 80m footpath construction 0.00 to 0.08 | 38,000 | | | 38,000 | | | 38,000 | 38,000 | | |
| FC000 | NON-CASH INFRASTRUCTURE | 125,000 | 125,000 | | | | | 125,000 | 125,000 | | |
| | | **1,297,000** | **125,000** | **1,010,500** | **109,000** | **52,500** | **-** | **1,297,000** | **1,001,000** | **296,000** | **-** |
| | **REC - Infrastructure Parks & Gardens (4110370)** | | | | | | | | | | |
| OC11307 | Ironstone Gully Falls Trail Head Improvements (Design Work) from Trails Masterplan | 10,000 | | | | | 10,000 | 10,000 | 10,000 | | |
| | | **10,000** | **-** | **-** | **-** | **-** | **10,000** | **10,000** | **10,000** | **-** | **-** |
| | | **1,307,000** | **125,000** | **1,010,500** | **109,000** | **52,500** | **10,000** | **1,307,000** | **1,011,000** | **296,000** | **-** |

# 2026-27 Capital Works Program - Budget

## - Furniture & Equipment

| Job No. | Description of Works | Budget | Funding Source: Grant Funds | Furniture Reserve | Council Funds | Total | Asset Category: New | Renewal | Upgrade / Expansion |
|---|---|---|---|---|---|---|---|---|---|
| | **ADMIN - Furniture & Equipment (4140220)** | | | | | | | | |
| N/A | Laptop - PC Replacement Program | 81,048 | | 81,048 | | 81,048 | | 81,048 | |
| N/A | Monitor, Docks, Keyboards and Mice | 12,520 | | 12,520 | | 12,520 | | 12,520 | |
| N/A | Tablet Replacement Program | 16,344 | | 16,344 | | 16,344 | | 16,344 | |
| N/A | Audio and Visual improvements - Director and CEO offices | 44,000 | | 44,000 | | 44,000 | 44,000 | | |
| N/A | 49" screens for ERP key users | 15,000 | | 15,000 | | 15,000 | 15,000 | | |
| | | **168,912** | **-** | **168,912** | **-** | **168,912** | **59,000** | **109,912** | **-** |
| | **HALLS - Buildings (4110114)** | | | | | | | | |
| BC11121 | Dalyellup Hub Technology expansion | 10,000 | | 10,000 | | 10,000 | 10,000 | | |
| | | **10,000** | **-** | **10,000** | **-** | **10,000** | **10,000** | **-** | **-** |
| | **ADMIN - Buildings (4140214)** | | | | | | | | |
| BC14201 | Training room fitout for meeting improvements | 10,000 | | 10,000 | | 10,000 | | | 10,000 |
| | | **10,000** | **-** | **10,000** | **-** | **10,000** | **-** | **-** | **10,000** |
| | **LIBRARY - Furniture & Equipment (4110520)** | | | | | | | | |
| N/A | State Library Book Stock Contribution | 35,000 | 28,390 | | 6,610 | 35,000 | | 35,000 | |
| | | **35,000** | **28,390** | **-** | **6,610** | **35,000** | **-** | **35,000** | **-** |
| | | **223,912** | **28,390** | **188,912** | **6,610** | **223,912** | **69,000** | **144,912** | **10,000** |

# 2026-27 Capital Works Program - Budget

## - Land & Buildings

| Job No. | Description of Works | Budget | Funding Source: Capital Contrib | Building Reserve | SAR Reserve | Inf Ast Reserve | Carry-Over Reserve | Council Loans | Council Funds | Total | Asset Category: New | Renewal | Upgrade / Expansion |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **HALLS - Buildings (4110114)** | | | | | | | | | | | | |
| BC11119 | Capel Community Centre - Solar Improvements (Sustainability) | 20,000 | | 20,000 | | | | | | 20,000 | | 20,000 | |
| BC11119 | Capel Community Centre - Replace alarm system | 25,000 | | 25,000 | | | | | | 25,000 | | 25,000 | |
| BC11119 | Rekey and Security Systems | 70,000 | | | | | | | 70,000 | 70,000 | | | 70,000 |
| BC11102 | Boyanup Community Centre - Replace and upgrade HVAC system | 30,000 | | 30,000 | | | | | | 30,000 | | 30,000 | |
| BC11102 | Boyanup Community Centre Ext Ablution | 80,000 | | 80,000 | | | | | | 80,000 | | 80,000 | |
| BC11123 | Gelorup Community Centre - Replacement of hot water units | 8,000 | | 8,000 | | | | | | 8,000 | | 8,000 | |
| | | **233,000** | **-** | **163,000** | **-** | **-** | **-** | **-** | **70,000** | **233,000** | **-** | **163,000** | **70,000** |
| | **REC - Buildings (4110314)** | | | | | | | | | | | | |
| BC113100 | Boyanup Bowling Pavilion - Replace end of life patio | 80,000 | | 80,000 | | | | | | 80,000 | | 80,000 | |
| BC113116 | Dalyellup Beach (Surf Lifesaving) Ablution Refurbishment | 30,000 | | 30,000 | | | | | | 30,000 | | 30,000 | |
| BC113124 | East Dalyellup - Development of a stand-alone storage facility | 88,901 | 32,000 | | | | 36,901 | | 20,000 | 88,901 | 88,901 | | |
| | | **198,901** | **32,000** | **110,000** | **-** | **-** | **36,901** | **-** | **20,000** | **198,901** | **88,901** | **110,000** | **-** |
| | **ADMIN - Buildings (4140214)** | | | | | | | | | | | | |
| BC14201 | Capel Administration Building Replace and Upgrade Solar System | 30,000 | | 30,000 | | | | | | 30,000 | | | 30,000 |
| | | **30,000** | **-** | **30,000** | **-** | **-** | **-** | **-** | **-** | **30,000** | **-** | **-** | **30,000** |
| | **REC - Infrastructure Parks & Gardens (4110370)** | | | | | | | | | | | | |
| OC113432 | South Beach Staircase Design - Preliminary Works | 50,000 | | 25,000 | 25,000 | | | | | 50,000 | | 50,000 | |
| OC113414 | Boyanup Preston River Bridge - Urgent Replacement of Preston River B | 250,000 | | | | 250,000 | | | | 250,000 | | 250,000 | |
| | | **300,000** | **-** | **25,000** | **25,000** | **250,000** | **-** | **-** | **-** | **300,000** | **-** | **300,000** | **-** |
| | **FIRE - Buildings (4050114)** | | | | | | | | | | | | |
| BC5102 | Capel BFB earthworks | 400,000 | | | | | | 400,000 | | 400,000 | 400,000 | | |
| | | **400,000** | **-** | **-** | **-** | **-** | **-** | **400,000** | **-** | **400,000** | **400,000** | **-** | **-** |
| | | **1,161,901** | **32,000** | **328,000** | **25,000** | **250,000** | **36,901** | **400,000** | **90,000** | **1,161,901** | **488,901** | **573,000** | **100,000** |

# 2026-27 Capital Works Program - Budget

## - Parks, Ovals & Other

| Job No. | Description of Works | Budget | Funding Source: Capital Contrib | Capital Contrib | Grant Funds | Grant Funds | Contam Reserve | Infra Ast Reserve | Capel Com Fac Rsv | Dal Com Fac Rsv | SAR Reserve | Carry-Over Reserve | Council Funds | Total | Asset Category: New | Renewal | Upgrade / Expansion |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **REC - Infrastructure Parks & Gardens (4110370)** | | | | | | | | | | | | | | | | |
| PC11354 | Dalyellup - Naroona Park Playground Renewal | 200,000 | | | | | | | | 100,000 | 100,000 | | - | 200,000 | | 200,000 | |
| PC11326 | Boyanup - Skate Park Upgrade | 25,000 | | | | | | | | | | 25,000 | | 25,000 | | 25,000 | |
| PC11358 | Dalyellup - Wonil Park Playground Renewal | 130,000 | | | | | | | | | 65,000 | | 65,000 | 130,000 | | 130,000 | |
| PC11355 | Dalyellup - Ferndale Artificial Turf Cricket Wicket Install | 38,446 | 8,644 | | 15,715 | | | | | | | | 14,087 | 38,446 | 38,446 | | |
| PC11371 | Dalyellup - Bunbury Baptist College (Synthetic wicket prc | 73,073 | | | 33,073 | | | | | | | | 40,000 | 73,073 | | 73,073 | |
| PC11309 | Capel - Erle Scott Playground Replacement | 470,000 | | | | | | 349,854 | 120,146 | | | | - | 470,000 | | 470,000 | |
| OC11389 | Dalyellup - Irrigation Pump and Mainline Renewals | 150,000 | | | | | | | | | 75,000 | | 75,000 | 150,000 | | 150,000 | |
| OC11355 | Dalyellup - Ferndale Park - Oval Lighting | 25,000 | | | | | | | | | | 25,000 | | 25,000 | 25,000 | | |
| OC11307 | Ironstone Gully Falls - Masterplan capital works | 20,000 | | | | | | | | | | 20,000 | | 20,000 | | 20,000 | |
| OC11308 | Tuart Walk Signage-Maidment from Trails Masterplan | 15,000 | | | | | | | | | | | 15,000 | 15,000 | | 15,000 | |
| PC000 | South Dalyellup Beach Foreshore Redevelopment Projec | 852,320 | | | | 852,320 | | | | | | | | 852,320 | 852,320 | | |
| PC000 | Non-Cash Infrastructure | 50,000 | | 50,000 | | | | | | | | | | 50,000 | 50,000 | | |
| | | **2,048,839** | **8,644** | **50,000** | **48,788** | **852,320** | **-** | **349,854** | **120,146** | **100,000** | **240,000** | **70,000** | **209,087** | **2,048,839** | **965,766** | **1,083,073** | **-** |
| | **SAN - Infrastructure (4100190)** | | | | | | | | | | | | | | | | |
| OC10101 | Rubbish Site Rehabilitation Boyanup | 50,825 | | | | | 50,825 | | | | | | | 50,825 | | | 50,825 |
| | | **50,825** | **-** | **-** | **-** | **-** | **50,825** | **-** | **-** | **-** | **-** | **-** | **-** | **50,825** | **-** | **-** | **50,825** |
| | **TOTAL** | **2,099,664** | **8,644** | **50,000** | **48,788** | **852,320** | **50,825** | **349,854** | **120,146** | **100,000** | **240,000** | **70,000** | **209,087** | **2,099,664** | **965,766** | **1,083,073** | **50,825** |

# 2026-27 Capital Works Program - Budget

## - Plant & Equipment

| Description of Works | Budget | Funding Source: BFB Grant | Plant Reserve | Sale Proceeds | Council Funds | Total |
|---|---|---|---|---|---|---|
| **ESL BFB - Plant & Equipment (4050530)** | | | | | | - |
| Fire prevention brigade vehicles | 795,855 | 795,855 | | | | 795,855 |
| | **795,855** | **795,855** | **-** | **-** | **-** | **795,855** |
| **PWO - Plant & Equipment (4140330)** | | | | | | |
| Passenger Vehicles | 235,000 | | 166,000 | 69,000 | | 235,000 |
| Light Commercials | 271,000 | | 145,310 | 80,000 | 45,690 | 271,000 |
| Plant & Machinery | 528,000 | | - | 129,000 | 399,000 | 528,000 |
| | **1,034,000** | **-** | **311,310** | **278,000** | **444,690** | **1,034,000** |
| | **1,829,855** | **795,855** | **311,310** | **278,000** | **444,690** | **1,829,855** |

# 2026-27 Capital Works Program - Budget

## - Roads

| Job No. | Description of Works | Budget | Funding Source: Capital Contrib | R2R Grant | RRG Grant | Other Grant | Infra Reserve | Carry-Over Reserve | Total | Asset Category: New | Renewal | Upgrade / Expansion |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Road Projects (Council Funded)** | | | | | | | | | | | | |
| | **Transport - Roads BUA - Sealed (Acct 4120138)** | | | | | | | | | | | |
| RC189 | DUCANE ROAD pavement repair | 363,000 | | | | | 363,000 | | 363,000 | | 363,000 | |
| RC134 | JULES ROAD NORTH SLK 0.70-1.42 | 140,000 | | | | 140,000 | | | 140,000 | | 140,000 | |
| RC411 | WAKE DRIVE speed cushions project & design (5000) | 79,127 | | | 52,751 | | | 26,376 | 79,127 | | 79,127 | |
| RC000 | NON-CASH INFRASTRUCTURE | 300,000 | 300,000 | | | | | | 300,000 | 300,000 | | |
| | | **882,127** | **300,000** | **-** | **52,751** | **140,000** | **363,000** | **26,376** | **882,127** | **300,000** | **582,127** | **-** |
| | **Transport - Roads Outside BUA - Gravel (Acct 4120142)** | | | | | | | | | | | |
| RC066 | BROOKDALE ROAD gravel resheeting 3km as needed from SLK 0 to 6 | 85,000 | | | | | 85,000 | | 85,000 | | 85,000 | |
| RC031 | PLANTATION ROAD gravel resheeting SLK 2.14 to 3.88 | 150,000 | | | | | 150,000 | | 150,000 | | 150,000 | |
| | | **235,000** | **-** | **-** | **-** | **-** | **235,000** | **-** | **235,000** | **-** | **235,000** | **-** |
| **Part Funded Projects (State and Council) RRG** | | | | | | | | | | | | |
| | **Road Reconstruction Offset Planting (Acct 4120151, 4120148)** | | | | | | | | - | | | |
| RRG104 | WELD ROAD (PAYNE ST) | 18,255 | | | | | | 18,255 | 18,255 | 18,255 | | |
| RRG294E | BOYANUP ROAD WEST | 47,550 | | | | | | 47,550 | 47,550 | 47,550 | | |
| | | **65,805** | **-** | **-** | **-** | **-** | **-** | **65,805** | **65,805** | **65,805** | **-** | **-** |
| | **Transport - Roads Outside BUA - Sealed - RRG (Acct 4120149)** | | | | | | | | | | | |
| RRG003 | GAVINS ROAD seal widening SLK 7.89 to 11.06 | 2,293,500 | | 501,500 | 1,529,000 | | 263,000 | | 2,293,500 | | 1,032,075 | 1,261,425 |
| RRG011 | LILLYDALE ROAD reconstruction SLK 0.25 to 2.56 | 1,386,000 | | 462,000 | 924,000 | | | | 1,386,000 | | 997,920 | 388,080 |
| | | **3,679,500** | **-** | **963,500** | **2,453,000** | **-** | **263,000** | **-** | **3,679,500** | **-** | **2,029,995** | **1,649,505** |
| | | **4,862,432** | **300,000** | **963,500** | **2,505,751** | **140,000** | **861,000** | **92,181** | **4,862,432** | **365,805** | **2,847,122** | **1,649,505** |



# Detailed Account Schedules

SHIRE of CAPEL

# Shire of Capel

## Annual Budget - Detailed Account Schedules

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| 03 | General Purpose Funding | Rates | Operating Expenditure | 2030100 | RATES - Employee Costs | Employee Costs | $168,714.00 | $172,643.80 | $189,034.06 |
| | | | Operating Expenditure | 2030103 | RATES - Uniforms | Employee Costs | $600.00 | $251.37 | $600.00 |
| | | | Operating Expenditure | 2030108 | RATES - Other Employee Expenses | Employee Costs | $11,880.00 | $21,474.55 | $13,191.53 |
| | | | Operating Expenditure | 2030112 | RATES - Valuation Expenses | Material & Contracts | $33,000.00 | $27,846.67 | $280,000.00 |
| | | | Operating Expenditure | 2030113 | RATES - Title/Company Searches | Material & Contracts | $100.00 | $0.00 | $100.00 |
| | | | Operating Expenditure | 2030114 | RATES - Debt Collection Expenses | Material & Contracts | $25,000.00 | $6,874.34 | $25,000.00 |
| | | | Operating Expenditure | 2030115 | RATES - Printing and Stationery | Material & Contracts | $2,171.38 | $7,726.68 | $5,700.00 |
| | | | Operating Expenditure | 2030116 | RATES - Postage and Freight | Material & Contracts | $16,471.12 | $11,037.19 | $12,000.00 |
| | | | Operating Expenditure | 2030140 | RATES - Advertising & Promotion | Material & Contracts | $0.00 | $1,557.42 | $1,500.00 |
| | | | Operating Expenditure | 2030141 | RATES - Subscriptions & Memberships | Material & Contracts | $900.00 | $950.00 | $1,000.00 |
| | | | Operating Expenditure | 2030150 | RATES - Contract Services | Material & Contracts | $30,000.00 | $0.00 | $30,000.00 |
| | | | Operating Expenditure | 2030118 | RATES - Rates Write Off | Other Expenditure | $3,000.00 | $3,605.53 | $3,400.00 |
| | | | Operating Expenditure | 2030199 | RATES - Administration Allocated | Admin Costs Allocated/Recovered | $175,209.00 | $139,683.77 | $191,109.00 |
| | | | Operating Income | 3030130 | RATES - Rates Levied - SynergySoft | Rates | -$19,708,379.64 | -$19,741,262.48 | -$21,213,782.38 |
| | | | Operating Income | 3030135 | RATES - Other Income | Rates | $595.00 | $0.00 | $595.00 |
| | | | Operating Income | 3030120 | RATES - Instalment Admin Fee Received | Fees And Charges | -$90,169.00 | -$85,591.00 | -$85,600.00 |
| | | | Operating Income | 3030121 | RATES - Account Enquiry Charges | Fees And Charges | -$78,528.00 | -$59,581.05 | -$55,900.00 |
| | | | Operating Income | 3030145 | RATES - Penalty Interest Received | Interest Earnings | -$102,519.00 | -$116,287.52 | -$100,000.00 |
| | | | Operating Income | 3030146 | RATES - Instalment Interest Received | Interest Earnings | -$46,529.00 | -$48,024.86 | -$47,000.00 |
| | | | Operating Income | 3030147 | RATES - Pensioner Deferred Interest Received | Interest Earnings | -$1,106.00 | $0.00 | -$1,000.00 |
| | | | Operating Income | 3030122 | RATES - Reimbursement of Debt Collection Costs (exc GST) | Other Revenue | -$11,634.00 | -$4,793.09 | -$5,000.00 |
| | | Other General Purpose Funding | Operating Expenditure | 2030211 | GEN PUR - Bank Fees & Charges | Material & Contracts | $98,174.00 | $57,731.00 | $55,000.00 |
| | | | Operating Expenditure | 2030214 | GEN PUR - Rounding | Material & Contracts | $0.00 | $0.32 | $0.00 |
| | | | Operating Expenditure | 2030252 | GEN PUR - Grants Consultant | Material & Contracts | $5,000.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2030211 | GEN PUR - Bank Fees & Charges | Other Expenditure | $1,500.00 | $2,553.91 | $3,000.00 |
| | | | Operating Expenditure | 2030291 | GEN PUR - Loss on FV Valuation of Assets | Fair Value Adjustments On Assets (Expe | $0.00 | -$56,668.81 | $0.00 |
| | | | Operating Income | 3030209 | GEN PUR - Financial Assistance Grant - General | Operating Grants, Subsidies & Contribut | -$2,131,798.00 | -$3,143,621.00 | -$491,014.00 |
| | | | Operating Income | 3030210 | GEN PUR - Financial Assistance Grant - Roads | Operating Grants, Subsidies & Contribut | -$819,887.00 | -$1,211,827.00 | -$186,284.00 |
| | | | Operating Income | 3030220 | GEN PUR - Charges - Photocopying / Faxing | Fees And Charges | -$103.00 | $0.00 | -$10.00 |
| | | | Operating Income | 3030245 | GEN PUR - Interest Earned - Reserve Funds | Interest Earnings | -$316,085.00 | -$614,318.25 | -$620,000.00 |
| | | | Operating Income | 3030246 | GEN PUR - Interest Earned - Municipal Funds | Interest Earnings | -$587,810.00 | -$113,846.99 | -$233,000.00 |
| 04 | Governance | Members Of Council | Operating Expenditure | 2040100 | MEMBERS - Employee Costs | Employee Costs | $173,161.00 | $4,302.32 | $93,020.78 |
| | | | Operating Expenditure | 2040108 | MEMBERS - Other Employee Expenses | Employee Costs | $11,926.00 | $8,185.72 | $6,620.82 |
| | | | Operating Expenditure | 2040104 | MEMBERS - Training & Development | Material & Contracts | $0.00 | $720.00 | $0.00 |
| | | | Operating Expenditure | 2040116 | MEMBERS - Election Expenses | Material & Contracts | $90,000.00 | $88,112.76 | $0.00 |
| | | | Operating Expenditure | 2040121 | MEMBERS - Information Systems | Material & Contracts | $1,200.00 | $1,004.91 | $917.64 |
| | | | Operating Expenditure | 2040140 | MEMBERS - Advertising & Promotion | Material & Contracts | $0.00 | $2,553.78 | $0.00 |
| | | | Operating Expenditure | 2040152 | MEMBERS - Consultants | Material & Contracts | $5,000.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2040185 | MEMBERS - Legal Expenses | Material & Contracts | $0.00 | $710.36 | $710.00 |
| | | | Operating Expenditure | 2040187 | MEMBERS - Other Expenses | Material & Contracts | $10,000.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2040188 | MEMBERS - Chambers Operating Expenses | Material & Contracts | $15,000.00 | $9,596.55 | $8,500.00 |
| | | | Operating Expenditure | 2040192 | MEMBERS - Depreciation | Depreciation (Ex Asset Register) | $7,570.00 | $16,006.96 | $16,007.00 |
| | | | Operating Expenditure | 2040130 | MEMBERS - Insurance Expenses | Insurance | $14,840.00 | $14,518.00 | $13,501.00 |
| | | | Operating Expenditure | 2040104 | MEMBERS - Training & Development | Other Expenditure | $40,000.00 | $34,174.47 | $45,000.00 |
| | | | Operating Expenditure | 2040109 | MEMBERS - Members Travel and Accommodation | Other Expenditure | $2,000.00 | $841.77 | $1,000.00 |
| | | | Operating Expenditure | 2040111 | MEMBERS - Mayors/Presidents Allowance | Other Expenditure | $20,492.00 | $20,492.00 | $21,208.00 |
| | | | Operating Expenditure | 2040112 | MEMBERS - Deputy Mayors/Presidents Allowance | Other Expenditure | $5,120.00 | $5,120.00 | $5,304.00 |
| | | | Operating Expenditure | 2040113 | MEMBERS - Members Sitting Fees | Other Expenditure | $174,128.00 | $174,128.00 | $180,228.00 |
| | | | Operating Expenditure | 2040114 | MEMBERS - Communications Allowance | Other Expenditure | $5,300.00 | $5,300.00 | $5,300.00 |
| | | | Operating Expenditure | 2040129 | MEMBERS - Donations to Community Groups | Other Expenditure | $56,400.00 | $42,758.73 | $35,130.00 |
| | | | Operating Expenditure | 2040199 | MEMBERS - Administration Allocated | Admin Costs Allocated/Recovered | $835,014.00 | $702,851.00 | $760,792.00 |
| | | Other Governance | Operating Expenditure | 2040200 | OTH GOV - Employee Costs | Employee Costs | $624,134.00 | $572,599.72 | $769,044.02 |
| | | | Operating Expenditure | 2040203 | OTH GOV - Uniforms | Employee Costs | $1,200.00 | $35.00 | $600.00 |
| | | | Operating Expenditure | 2040204 | OTH GOV - Training & Development | Employee Costs | $0.00 | $6,128.19 | $0.00 |
| | | | Operating Expenditure | 2040208 | OTH GOV - Other Employee Expenses | Employee Costs | $43,726.00 | $75,475.91 | $54,862.33 |
| | | | Operating Expenditure | 2040211 | OTH GOV - Civic Functions, Refreshments & Receptions | Material & Contracts | $10,000.00 | $628.17 | $2,000.00 |
| | | | Operating Expenditure | 2040212 | OTH GOV - Public Relations Expense | Material & Contracts | $5,100.00 | $3,973.14 | $10,000.00 |
| | | | Operating Expenditure | 2040221 | OTH GOV - Information Systems | Material & Contracts | $25,934.50 | $31,779.00 | $25,934.50 |
| | | | Operating Expenditure | 2040241 | OTH GOV - Subscriptions & Memberships | Material & Contracts | $1,000.00 | $4,384.00 | $4,500.00 |
| | | | Operating Expenditure | 2040250 | OTH GOV - Consultancy - Statutory | Material & Contracts | $0.00 | $720.00 | $0.00 |
| | | | Operating Expenditure | 2040251 | OTH GOV - Consultancy - Strategic | Material & Contracts | $100,000.00 | $32,704.00 | $0.00 |
| | | | Operating Expenditure | 2040252 | OTH GOV - Other Consultancy | Material & Contracts | $170,000.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2040284 | OTH GOV - Audit Fees | Material & Contracts | $72,000.00 | $4,680.00 | $50,000.00 |
| | | | Operating Expenditure | 2040285 | OTH GOV - Legal Expenses | Material & Contracts | $50,000.00 | $84,778.39 | $150,000.00 |
| | | | Operating Expenditure | 2040287 | OTH GOV - Other Expenses | Other Expenditure | $3,000.00 | $1,211.14 | $1,000.00 |
| | | | Operating Expenditure | 2040299 | OTH GOV - Administration Allocated | Admin Costs Allocated/Recovered | $643,546.00 | $525,308.00 | $676,948.00 |
| | | | Operating Income | 3040220 | OTH GOV - Fees & Charges | Fees And Charges | -$1,082.00 | -$277.94 | -$300.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| 05 | Law, Order & Public Safety | Fire Prevention | Operating Expenditure | 2050100 | FIRE - Employee Costs | Employee Costs | $160,963.00 | $158,764.84 | $208,943.53 |
| | | | Operating Expenditure | 2050103 | FIRE - Uniforms | Employee Costs | $600.00 | $512.51 | $600.00 |
| | | | Operating Expenditure | 2050104 | FIRE - Training & Development | Employee Costs | $0.00 | $4,812.61 | $0.00 |
| | | | Operating Expenditure | 2050106 | FIRE - Fringe Benefits Tax (FBT) | Employee Costs | $3,300.00 | $3,195.57 | $3,300.00 |
| | | | Operating Expenditure | 2050107 | FIRE - Protective Clothing | Employee Costs | $1,000.00 | $166.98 | $1,000.00 |
| | | | Operating Expenditure | 2050108 | FIRE - Other Employee Expenses | Employee Costs | $10,282.00 | $14,850.07 | $9,644.42 |
| | | | Operating Expenditure | 2050113 | FIRE - Fire Prevention and Planning | Employee Costs | $0.00 | -$1,109.14 | $0.00 |
| | | | Operating Expenditure | 2050187 | FIRE - Other Expenses | Employee Costs | $200.00 | $696.55 | $200.00 |
| | | | Operating Expenditure | 2050188 | FIRE - Building Operations | Employee Costs | $0.00 | $38.48 | $0.00 |
| | | | Operating Expenditure | 2050189 | FIRE - Building Maintenance | Employee Costs | $1,550.00 | $480.26 | $580.00 |
| | | | Operating Expenditure | 2050112 | FIRE - Fire Prevention/Burning/Control (recoverable) | Material & Contracts | $36,000.00 | $6,100.00 | $36,000.00 |
| | | | Operating Expenditure | 2050113 | FIRE - Fire Prevention and Planning | Material & Contracts | $0.00 | $1,109.14 | $0.00 |
| | | | Operating Expenditure | 2050115 | FIRE - Printing and Stationery | Material & Contracts | $1,500.00 | $334.50 | $1,500.00 |
| | | | Operating Expenditure | 2050120 | FIRE - Communication Expenses | Material & Contracts | $1,000.00 | $0.00 | $1,000.00 |
| | | | Operating Expenditure | 2050121 | FIRE - Information Technology | Material & Contracts | $5,000.00 | $0.00 | $5,000.00 |
| | | | Operating Expenditure | 2050140 | FIRE - Advertising & Promotion | Material & Contracts | $0.00 | $2,237.49 | $0.00 |
| | | | Operating Expenditure | 2050152 | FIRE - Consultants | Material & Contracts | $75,000.00 | $35,158.81 | $15,000.00 |
| | | | Operating Expenditure | 2050165 | FIRE - Maintenance/Operations | Material & Contracts | $1,000.00 | $0.00 | $1,000.00 |
| | | | Operating Expenditure | 2050187 | FIRE - Other Expenses | Material & Contracts | $16,000.00 | $7,088.89 | $22,600.00 |
| | | | Operating Expenditure | 2050188 | FIRE - Building Operations | Material & Contracts | $0.00 | $4,475.87 | $0.00 |
| | | | Operating Expenditure | 2050189 | FIRE - Building Maintenance | Material & Contracts | $23,700.00 | $25,352.73 | $31,500.00 |
| | | | Operating Expenditure | 2050187 | FIRE - Other Expenses | Utilities (Electricity, Water, Gas, Etc) | $1,050.00 | $1,003.55 | $1,050.00 |
| | | | Operating Expenditure | 2050192 | FIRE - Depreciation | Depreciation (Ex Asset Register) | $236,019.00 | $246,720.40 | $246,720.00 |
| | | | Operating Expenditure | 2050112 | FIRE - Fire Prevention/Burning/Control (recoverable) | Insurance | $32.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2050130 | FIRE - Insurance Expenses | Insurance | $0.00 | $1,500.00 | $0.00 |
| | | | Operating Expenditure | 2050165 | FIRE - Maintenance/Operations | Other Expenditure | $1,000.00 | $481.82 | $1,000.00 |
| | | | Operating Expenditure | 2050187 | FIRE - Other Expenses | Other Expenditure | $400.00 | $776.27 | $400.00 |
| | | | Operating Expenditure | 2050112 | FIRE - Fire Prevention/Burning/Control (recoverable) | Labour Overheads Allocated | $945.00 | $0.00 | $945.00 |
| | | | Operating Expenditure | 2050188 | FIRE - Building Operations | Labour Overheads Allocated | $0.00 | $97.41 | $0.00 |
| | | | Operating Expenditure | 2050189 | FIRE - Building Maintenance | Labour Overheads Allocated | $3,923.00 | $1,212.55 | $4,591.00 |
| | | | Operating Expenditure | 2050110 | FIRE - Motor Vehicle Expenses | Plant Operating Costs Allocated | $29,000.00 | $15,563.81 | $15,000.00 |
| | | | Operating Expenditure | 2050112 | FIRE - Fire Prevention/Burning/Control (recoverable) | Plant Operating Costs Allocated | $101.00 | $95.86 | $101.00 |
| | | | Operating Expenditure | 2050199 | FIRE - Administration Allocated | Admin Costs Allocated/Recovered | $142,584.00 | $111,821.00 | $155,524.00 |
| | | | Operating Income | 3050140 | FIRE - Fines & Penalties | Fees And Charges | -$6,180.00 | -$11,788.80 | -$6,180.00 |
| | | | Operating Income | 3050101 | FIRE - Reimbursements | Other Revenue | -$515.00 | -$479.91 | -$515.00 |
| | | | Operating Income | 3050135 | FIRE - Other Income | Other Revenue | -$1,000.00 | -$481.82 | -$1,000.00 |
| | | | Operating Income | 3050110 | FIRE - Grants | Non Operating Grants, Subsidies & Cont | $0.00 | -$30,000.00 | $0.00 |
| | | | Capital Expenditure | 4050114 | FIRE - Buildings Non Specialised (Capital) | Non Operating Expenses | $0.00 | $0.00 | $400,000.00 |
| | | | Capital Expenditure | 4050130 | FIRE - Plant & Equipment (Capital) | Non Operating Expenses | $0.00 | $43,138.05 | $0.00 |
| | | Animal Control | Operating Expenditure | 2050200 | ANIMAL - Employee Costs | Employee Costs | $329,545.00 | $321,435.53 | $300,174.01 |
| | | | Operating Expenditure | 2050204 | ANIMAL - Training & Development | Employee Costs | $1,800.00 | $4,160.14 | $1,800.00 |
| | | | Operating Expenditure | 2050206 | ANIMAL - Fringe Benefits Tax (FBT) | Employee Costs | $0.00 | $18.59 | $0.00 |
| | | | Operating Expenditure | 2050207 | ANIMAL - Protective Clothing | Employee Costs | $4,500.00 | $3,208.14 | $4,500.00 |
| | | | Operating Expenditure | 2050208 | ANIMAL - Other Employee Expenses | Employee Costs | $22,989.00 | $30,209.82 | $26,367.99 |
| | | | Operating Expenditure | 2050289 | ANIMAL - Animal Pound Maintenance - . This account has jobs atta | Employee Costs | $2,094.00 | $130.98 | $2,094.00 |
| | | | Operating Expenditure | 2050207 | ANIMAL - Protective Clothing | Material & Contracts | $3,000.00 | $99.99 | $3,000.00 |
| | | | Operating Expenditure | 2050212 | ANIMAL - Animal Destruction | Material & Contracts | $4,000.00 | $2,116.54 | $4,000.00 |
| | | | Operating Expenditure | 2050215 | ANIMAL - Printing and Stationery | Material & Contracts | $100.00 | $98.44 | $100.00 |
| | | | Operating Expenditure | 2050220 | ANIMAL - Communication Expenses | Material & Contracts | $688.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2050284 | ANIMAL - Noise Control | Material & Contracts | $0.00 | $7,227.27 | $0.00 |
| | | | Operating Expenditure | 2050285 | ANIMAL - Legal Expenses | Material & Contracts | $100.00 | $0.00 | $100.00 |
| | | | Operating Expenditure | 2050286 | ANIMAL - Expensed Minor Asset Purchases | Material & Contracts | $1,000.00 | $2,713.25 | $1,000.00 |
| | | | Operating Expenditure | 2050287 | ANIMAL - Other Expenses | Material & Contracts | $20,000.00 | $18,802.83 | $20,000.00 |
| | | | Operating Expenditure | 2050288 | ANIMAL - Animal Pound Operations - . This account has jobs attach | Material & Contracts | $5,600.00 | $2,770.83 | $5,600.00 |
| | | | Operating Expenditure | 2050289 | ANIMAL - Animal Pound Maintenance - . This account has jobs atta | Material & Contracts | $6,550.00 | $4,119.36 | $7,205.00 |
| | | | Operating Expenditure | 2050292 | ANIMAL - Depreciation | Depreciation (Ex Asset Register) | $2,303.00 | $4,333.32 | $4,518.00 |
| | | | Operating Expenditure | 2050288 | ANIMAL - Animal Pound Operations - . This account has jobs attach | Insurance | $237.00 | $216.36 | $201.00 |
| | | | Operating Expenditure | 2050289 | ANIMAL - Animal Pound Maintenance - . This account has jobs atta | Labour Overheads Allocated | $5,300.00 | $315.83 | $5,300.00 |
| | | | Operating Expenditure | 2050210 | ANIMAL - Motor Vehicle Expenses | Plant Operating Costs Allocated | $32,900.00 | $34,939.95 | $32,900.00 |
| | | | Operating Expenditure | 2050299 | ANIMAL - Administration Allocated | Admin Costs Allocated/Recovered | $271,710.00 | $212,411.00 | $296,368.00 |
| | | | Operating Income | 3050220 | ANIMAL - Pound Fees | Fees And Charges | -$3,090.00 | -$2,097.23 | -$3,090.00 |
| | | | Operating Income | 3050221 | ANIMAL - Animal Registration Fees | Fees And Charges | -$49,440.00 | -$49,596.26 | -$49,440.00 |
| | | | Operating Income | 3050234 | ANIMAL - Other Fees & Charges | Fees And Charges | -$1,854.00 | -$1,695.48 | -$1,854.00 |
| | | | Operating Income | 3050240 | ANIMAL - Fines & Penalties | Fees And Charges | -$10,300.00 | -$6,403.04 | -$7,000.00 |
| | | | Operating Income | 3050201 | ANIMAL - Reimbursements | Other Revenue | -$103.00 | -$466.00 | -$500.00 |
| | | | Capital Expenditure | 4050214 | ANIMAL - Buildings Non Specialised (Capital) | Material & Contracts | $0.00 | $6,000.00 | $0.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | | **Other Law, Order & Public Safety** | Operating Expenditure | 2050300 | OLOPS - Employee Costs | Employee Costs | $329,545.00 | $321,595.44 | $300,174.01 |
| | | | Operating Expenditure | 2050304 | OLOPS - Training & Development | Employee Costs | $2,800.00 | $10,545.64 | $2,800.00 |
| | | | Operating Expenditure | 2050308 | OLOPS - Other Employee Expenses | Employee Costs | $22,989.00 | $30,209.82 | $26,367.99 |
| | | | Operating Expenditure | 2050314 | OLOPS - Crime Prevention Strategies | Material & Contracts | $37,000.00 | $15,852.53 | $2,000.00 |
| | | | Operating Expenditure | 2050315 | OLOPS - Printing and Stationery | Material & Contracts | $100.00 | $134.00 | $100.00 |
| | | | Operating Expenditure | 2050320 | OLOPS - Communication Expenses | Material & Contracts | $700.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2050321 | OLOPS - Information Technology | Material & Contracts | $6,560.00 | $117.27 | $6,560.00 |
| | | | Operating Expenditure | 2050352 | OLOPS - Consultants | Material & Contracts | $8,500.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2050353 | OLOPS - Impounded Vehicle Expenses | Material & Contracts | $3,500.00 | $2,609.09 | $3,500.00 |
| | | | Operating Expenditure | 2050354 | OLOPS - Fines Enforcement Charges | Material & Contracts | $0.00 | $402.27 | $0.00 |
| | | | Operating Expenditure | 2050385 | OLOPS - Legal Expenses | Material & Contracts | $500.00 | $3,628.50 | $500.00 |
| | | | Operating Expenditure | 2050386 | OLOPS - Expensed Minor Asset Purchases | Material & Contracts | $1,000.00 | $0.00 | $1,000.00 |
| | | | Operating Expenditure | 2050387 | OLOPS - Other Expenses | Material & Contracts | $1,000.00 | $429.90 | $1,000.00 |
| | | | Operating Expenditure | 2050310 | OLOPS - Motor Vehicle Expenses | Plant Operating Costs Allocated | $32,900.00 | $34,940.04 | $32,900.00 |
| | | | Operating Expenditure | 2050387 | OLOPS - Other Expenses | Plant Operating Costs Allocated | $2,499.00 | $1,096.71 | $2,499.00 |
| | | | Operating Expenditure | 2050399 | OLOPS - Administration Allocated | Admin Costs Allocated/Recovered | $268,394.00 | $209,081.00 | $292,751.00 |
| | | | Operating Income | 3050310 | OLOPS - Grants | Operating Grants, Subsidies & Contribut | -$7,500.00 | $0.00 | -$7,500.00 |
| | | | Operating Income | 3050335 | OLOPS - Other Income | Fees And Charges | -$7,725.00 | -$6,794.61 | -$7,725.00 |
| | | | Operating Income | 3050390 | OLOPS - Profit on Disposal of Assets | Profit On Asset Disposal | $0.00 | -$26,818.02 | $0.00 |
| | | | Operating Income | 3050301 | OLOPS - Reimbursements | Other Revenue | -$103.00 | $0.00 | -$100.00 |
| | | | Operating Income | 3050335 | OLOPS - Other Income | Other Revenue | $0.00 | -$531.59 | $0.00 |
| | | | Operating Income | 3050340 | OLOPS - Impounded Vehicles Fees | Other Revenue | -$103.00 | $0.00 | -$103.00 |
| | | **Emergency Services Levy - Bush Fire Brigade** | Operating Expenditure | 2050507 | ESL BFB - Clothing & Accessories | Employee Costs | $26,020.00 | $15,031.12 | $26,020.00 |
| | | | Operating Expenditure | 2050565 | ESL BFB - Maintenance Plant & Equipment | Material & Contracts | $2,900.00 | $1,564.33 | $2,900.00 |
| | | | Operating Expenditure | 2050569 | ESL BFB - Plant & Equipment $1,200 to $5,000 per item | Material & Contracts | $8,400.00 | $0.00 | $8,400.00 |
| | | | Operating Expenditure | 2050586 | ESL BFB - Plant & Equipment < $1,200 per item | Material & Contracts | $0.00 | $2,790.91 | $0.00 |
| | | | Operating Expenditure | 2050587 | ESL BFB - Other Goods and Services | Material & Contracts | $8,000.00 | $11,281.15 | $8,000.00 |
| | | | Operating Expenditure | 2050588 | ESL BFB - Utilities, Rates & Taxes | Material & Contracts | $1,500.00 | $0.00 | $1,500.00 |
| | | | Operating Expenditure | 2050589 | ESL BFB - Maintenance Land & Buildings | Material & Contracts | $1,160.00 | $31,807.41 | $1,160.00 |
| | | | Operating Expenditure | 2050588 | ESL BFB - Utilities, Rates & Taxes | Utilities (Electricity, Water, Gas, Etc) | $3,500.00 | $1,516.11 | $3,500.00 |
| | | | Operating Expenditure | 2050530 | ESL BFB - Insurance Expenses | Insurance | $35,561.00 | $33,115.48 | $32,106.00 |
| | | | Operating Expenditure | 2050507 | ESL BFB - Clothing & Accessories | Other Expenditure | $0.00 | $1,612.47 | $0.00 |
| | | | Operating Expenditure | 2050566 | ESL BFB - Maintenance Vehicles/Trailers/Boats | Other Expenditure | $0.00 | $706.51 | $0.00 |
| | | | Operating Expenditure | 2050566 | ESL BFB - Maintenance Vehicles/Trailers/Boats | Plant Operating Costs Allocated | $53,515.00 | $62,758.99 | $53,515.00 |
| | | | Operating Income | 3050510 | ESL BFB - Operating Grant | Operating Grants, Subsidies & Contribut | -$131,400.00 | -$172,384.00 | -$131,400.00 |
| | | | Operating Income | 3050502 | ESL BFB - Admin Fee/Commission | Fees And Charges | -$7,355.00 | -$8,527.40 | -$7,355.00 |
| | | | Operating Income | 3050515 | ESL BFB - Capital Grant | Non Operating Grants, Subsidies & Cont | -$795,855.00 | $0.00 | -$795,855.00 |
| | | | Capital Expenditure | 4050530 | ESL BFB - Plant & Equipment (Capital) | Material & Contracts | $795,855.00 | $0.00 | $0.00 |
| | | | Capital Expenditure | 4050530 | ESL BFB - Plant & Equipment (Capital) | Non Operating Expenses | $0.00 | $0.00 | $795,855.00 |
| | | **Emergency Management - Cesm/Brmp** | Operating Expenditure | 2050700 | EM MGMT - Employee Costs | Employee Costs | $114,095.00 | $123,471.35 | $117,079.01 |
| | | | Operating Expenditure | 2050704 | EM MGMT - Training & Development | Employee Costs | $1,560.91 | $1,370.46 | $1,560.91 |
| | | | Operating Expenditure | 2050706 | EM MGMT - Fringe Benefits Tax (FBT) | Employee Costs | $9,200.00 | $0.00 | $9,200.00 |
| | | | Operating Expenditure | 2050707 | EM MGMT - Protective Clothing | Employee Costs | $1,873.09 | $1,636.82 | $1,873.09 |
| | | | Operating Expenditure | 2050708 | EM MGMT - Other Employee Expenses | Employee Costs | $8,029.00 | $9,680.53 | $8,343.93 |
| | | | Operating Expenditure | 2050709 | EM MGMT - Travel & Accommodation | Employee Costs | $4,162.42 | $0.00 | $4,162.42 |
| | | | Operating Expenditure | 2050787 | EM MGMT - Other Expenses | Employee Costs | $0.00 | $175.65 | $0.00 |
| | | | Operating Expenditure | 2050720 | EM MGMT - Communication Expenses | Material & Contracts | $1,873.09 | $0.00 | $1,873.09 |
| | | | Operating Expenditure | 2050765 | EM MGMT - Maintenance/Operations | Material & Contracts | $241,850.00 | $48,935.00 | $248,000.00 |
| | | | Operating Expenditure | 2050700 | EM MGMT - Employee Costs | Other Expenditure | $0.00 | $733.91 | $0.00 |
| | | | Operating Expenditure | 2050700 | EM MGMT - Employee Costs | Plant Operating Costs Allocated | $14,500.00 | $7,904.41 | $14,500.00 |
| | | | Operating Expenditure | 2050710 | EM MGMT - Motor Vehicle Expenses | Plant Operating Costs Allocated | $9,350.00 | $0.00 | $9,350.00 |
| | | | Operating Expenditure | 2050799 | EM MGMT - Administration Allocated | Admin Costs Allocated/Recovered | $89,465.00 | $69,694.00 | $97,584.00 |
| | | | Operating Income | 3050700 | EM MGMT - Contributions & Donations | Operating Grants, Subsidies & Contribut | -$292,630.00 | -$232,612.21 | -$298,780.00 |
| | | | Operating Income | 3050710 | EM MGMT - Grants | Operating Grants, Subsidies & Contribut | -$78,991.00 | -$78,991.12 | -$78,991.00 |
| **07** | **Health** | **Maternal And Infant Health** | Operating Income | 3070120 | MATERNAL - Fees & Charges | Fees And Charges | -$6,523.00 | -$20,649.40 | -$6,523.00 |
| | | **Preventative Services - Inspection/Admin** | Operating Expenditure | 2070400 | HEALTH - Employee Costs | Employee Costs | $430,350.00 | $409,086.68 | $464,536.00 |
| | | | Operating Expenditure | 2070403 | HEALTH - Uniforms | Employee Costs | $1,500.00 | $1,066.46 | $1,500.00 |
| | | | Operating Expenditure | 2070404 | HEALTH - Training & Development | Employee Costs | $0.00 | $7,809.46 | $0.00 |
| | | | Operating Expenditure | 2070406 | HEALTH - Fringe Benefits Tax (FBT) | Employee Costs | $14,923.00 | $4,305.12 | $14,923.00 |
| | | | Operating Expenditure | 2070407 | HEALTH - Protective Clothing | Employee Costs | $500.00 | $482.75 | $500.00 |
| | | | Operating Expenditure | 2070408 | HEALTH - Other Employee Expenses | Employee Costs | $31,422.00 | $50,923.68 | $35,602.91 |
| | | | Operating Expenditure | 2070412 | HEALTH - Analytical Expenses | Material & Contracts | $6,100.00 | $5,536.43 | $6,600.00 |
| | | | Operating Expenditure | 2070420 | HEALTH - Communication Expenses | Material & Contracts | $480.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2070441 | HEALTH - Subscriptions & Memberships | Material & Contracts | $1,100.00 | $2,081.81 | $2,200.00 |
| | | | Operating Expenditure | 2070452 | HEALTH - Consultants | Material & Contracts | $31,000.00 | $5,500.00 | $1,000.00 |
| | | | Operating Expenditure | 2070486 | HEALTH - Expensed Minor Asset Purchases | Material & Contracts | $1,000.00 | $206.36 | $0.00 |
| | | | Operating Expenditure | 2070487 | HEALTH - Other Expenses | Material & Contracts | $650.00 | $0.00 | $2,000.00 |
| | | | Operating Expenditure | 2070492 | HEALTH - Depreciation | Depreciation (Ex Asset Register) | $2,669.00 | $2,619.11 | $2,620.00 |
| | | | Operating Expenditure | 2070410 | HEALTH - Motor Vehicle Expenses | Plant Operating Costs Allocated | $20,500.00 | $6,639.60 | $20,500.00 |
| | | | Operating Expenditure | 2070499 | HEALTH - Administration Allocated | Admin Costs Allocated/Recovered | $387,347.00 | $301,746.00 | $387,347.00 |
| | | | Operating Income | 3070421 | HEALTH - Health Regulatory Licenses | Fees And Charges | -$29,149.00 | -$30,016.60 | -$30,000.00 |
| | | | Operating Income | 3070435 | HEALTH - Other Income | Fees And Charges | $0.00 | -$2,398.61 | -$2,500.00 |
| | | | Operating Income | 3070401 | HEALTH - Reimbursements | Other Revenue | $0.00 | -$915.63 | $0.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | | **Preventative Services - Pest Control** | Operating Expenditure | 2070500 | PEST - Employee Costs | Employee Costs | $72,837.00 | $1,808.36 | $101,261.96 |
| | | | Operating Expenditure | 2070508 | PEST - Other Employee Expenses | Employee Costs | $5,126.00 | $1,975.67 | $5,594.06 |
| | | | Operating Expenditure | 2070553 | PEST - Pest Control Programs | Employee Costs | $0.00 | $47,519.97 | $0.00 |
| | | | Operating Expenditure | 2070540 | PEST - Advertising & Promotion | Material & Contracts | $1,000.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2070541 | PEST - Subscriptions & Memberships | Material & Contracts | $200.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2070553 | PEST - Pest Control Programs | Material & Contracts | $19,800.00 | $2,703.20 | $2,000.00 |
| | | | Operating Expenditure | 2070553 | PEST - Pest Control Programs | Plant Operating Costs Allocated | $0.00 | $11,154.63 | $0.00 |
| | | | Operating Expenditure | 2070599 | PEST - Administration Allocated | Admin Costs Allocated/Recovered | $72,690.00 | $56,626.00 | $79,287.00 |
| | | **Preventative Services - Other** | Operating Expenditure | 2070608 | PREV OTH - Other Employee Expenses | Material & Contracts | $37,653.00 | $94,046.50 | $87,024.00 |
| | | | Operating Expenditure | 2070616 | PREV OTH - Postage and Freight | Material & Contracts | $1,400.00 | $5,117.49 | $1,270.00 |
| | | | Operating Expenditure | 2070640 | PREV OTH - Advertising & Promotion | Material & Contracts | $9,600.00 | $10,346.39 | $9,136.00 |
| | | | Operating Expenditure | 2070650 | PREV OTH - Contract Services | Material & Contracts | $1,067.00 | $75.73 | $0.00 |
| | | | Operating Income | 3070600 | PREV OTH - Contributions & Donations | Operating Grants, Subsidies & Contribut | -$14,300.00 | -$22,473.30 | -$22,657.00 |
| | | | Operating Income | 3070610 | PREV OTH - Grants | Operating Grants, Subsidies & Contribut | -$18,725.00 | -$49,275.25 | -$49,915.00 |
| | | | Operating Income | 3070601 | PREV OTH - Reimbursements | Other Revenue | -$45,263.00 | $0.00 | $0.00 |
| **08** | **Education & Welfare** | **Pre-Schools** | Operating Expenditure | 2080188 | PRESCHOOL - Building Operations | Employee Costs | $8,641.00 | $1,133.74 | $8,641.00 |
| | | | Operating Expenditure | 2080189 | PRESCHOOL - Building Maintenance | Employee Costs | $1,202.00 | $219.43 | $1,202.00 |
| | | | Operating Expenditure | 2080188 | PRESCHOOL - Building Operations | Material & Contracts | $3,200.00 | $13,052.94 | $3,520.00 |
| | | | Operating Expenditure | 2080189 | PRESCHOOL - Building Maintenance | Material & Contracts | $9,393.00 | $9,390.04 | $10,332.00 |
| | | | Operating Expenditure | 2080188 | PRESCHOOL - Building Operations | Utilities (Electricity, Water, Gas, Etc) | $10,768.00 | $6,009.08 | $10,768.00 |
| | | | Operating Expenditure | 2080192 | PRESCHOOL - Depreciation | Depreciation (Ex Asset Register) | $16,914.00 | $16,595.83 | $16,596.00 |
| | | | Operating Expenditure | 2080188 | PRESCHOOL - Building Operations | Insurance | $2,124.00 | $1,939.20 | $1,975.00 |
| | | | Operating Expenditure | 2080188 | PRESCHOOL - Building Operations | Labour Overheads Allocated | $21,873.00 | $2,822.76 | $21,873.00 |
| | | | Operating Expenditure | 2080189 | PRESCHOOL - Building Maintenance | Labour Overheads Allocated | $3,042.00 | $1,260.31 | $3,042.00 |
| | | | Operating Expenditure | 2080199 | PRESCHOOL - Administration Allocated | Admin Costs Allocated/Recovered | $3,394.00 | $3,409.00 | $3,702.00 |
| | | | Operating Income | 3080120 | PRESCHOOL - Fees & Charges | Fees And Charges | -$28,000.00 | -$22,238.48 | -$28,000.00 |
| | | **Other Education** | Operating Expenditure | 2080287 | OTHER ED - Other Expenses | Material & Contracts | $0.00 | $100.00 | $0.00 |
| | | | Operating Expenditure | 2080287 | OTHER ED - Other Expenses | Other Expenditure | $19,100.00 | $18,390.91 | $19,100.00 |
| | | **Aged & Disabled - Senior Citizens Centres** | Operating Expenditure | 2080400 | SENIORS - Employee Costs | Employee Costs | $21,189.00 | $527.02 | $0.00 |
| | | | Operating Expenditure | 2080403 | SENIORS - Uniforms | Employee Costs | $0.00 | $35.00 | $0.00 |
| | | | Operating Expenditure | 2080404 | SENIORS - Training & Development | Employee Costs | $0.00 | $507.27 | $0.00 |
| | | | Operating Expenditure | 2080408 | SENIORS - Other Employee Expenses | Employee Costs | $1,427.00 | $2,235.22 | $1,427.00 |
| | | | Operating Expenditure | 2080489 | SENIORS - Building Maintenance | Employee Costs | $513.00 | $152.44 | $513.00 |
| | | | Operating Expenditure | 2080487 | SENIORS - Other Expenses | Material & Contracts | $18,400.00 | $43,504.36 | $18,400.00 |
| | | | Operating Expenditure | 2080488 | SENIORS - Building Operations | Material & Contracts | $3,698.00 | $3,083.29 | $3,892.00 |
| | | | Operating Expenditure | 2080489 | SENIORS - Building Maintenance | Material & Contracts | $1,110.00 | $5,545.01 | $1,221.00 |
| | | | Operating Expenditure | 2080488 | SENIORS - Building Operations | Utilities (Electricity, Water, Gas, Etc) | $2,650.00 | $1,307.55 | $2,650.00 |
| | | | Operating Expenditure | 2080492 | SENIORS - Depreciation | Depreciation (Ex Asset Register) | $8,612.00 | $8,450.11 | $8,451.00 |
| | | | Operating Expenditure | 2080488 | SENIORS - Building Operations | Insurance | $1,012.00 | $1,057.44 | $984.00 |
| | | | Operating Expenditure | 2080489 | SENIORS - Building Maintenance | Labour Overheads Allocated | $1,300.00 | $814.91 | $1,300.00 |
| | | | Operating Expenditure | 2080499 | SENIORS - Administration Allocated | Admin Costs Allocated/Recovered | $17,893.00 | $13,939.00 | $19,517.00 |
| | | | Operating Income | 3080435 | SENIORS - Other Income | Operating Grants, Subsidies & Contribut | $0.00 | $0.00 | -$31,000.00 |
| | | | Operating Income | 3080435 | SENIORS - Other Income | Other Revenue | -$10,300.00 | -$31,036.22 | $0.00 |
| | | **Other Welfare** | Operating Expenditure | 2080700 | WELFARE - Employee Costs | Employee Costs | $150,292.00 | $144,397.56 | $207,946.83 |
| | | | Operating Expenditure | 2080704 | WELFARE - Training & Development | Employee Costs | $0.00 | $2,935.20 | $0.00 |
| | | | Operating Expenditure | 2080708 | WELFARE - Other Employee Expenses | Employee Costs | $10,269.00 | $10,685.86 | $14,886.21 |
| | | | Operating Expenditure | 2080711 | WELFARE - Disability Access Inclusion Plan (DAIP) | Material & Contracts | $16,475.00 | $14,294.89 | $1,475.00 |
| | | | Operating Expenditure | 2080712 | WELFARE - Youth Services | Material & Contracts | $17,666.00 | $25,037.15 | $14,250.00 |
| | | | Operating Expenditure | 2080713 | WELFARE - Youth Services | Material & Contracts | $13,798.00 | $13,165.57 | $1,250.00 |
| | | | Operating Expenditure | 2080714 | WELFARE - Youth Services | Material & Contracts | $11,435.00 | $9,287.94 | $3,000.00 |
| | | | Operating Expenditure | 2080717 | WELFARE - Youth Services | Material & Contracts | $0.00 | $0.00 | $11,750.00 |
| | | | Operating Expenditure | 2080718 | WELFARE - Youth Services | Material & Contracts | $4,096.00 | $7,062.08 | $18,250.00 |
| | | | Operating Expenditure | 2080799 | WELFARE - Administration Allocated | Admin Costs Allocated/Recovered | $178,930.00 | $139,387.00 | $195,168.00 |
| | | | Operating Income | 3080700 | WELFARE - Contributions & Donations | Operating Grants, Subsidies & Contribut | -$15,500.00 | -$22,300.00 | -$10,000.00 |
| | | | Operating Income | 3080710 | WELFARE - Grants | Operating Grants, Subsidies & Contribut | $0.00 | -$1,000.00 | $0.00 |
| | | | Operating Income | 3080735 | WELFARE - Other Income | Fees And Charges | $0.00 | -$304.54 | $0.00 |
| | | | Operating Income | 3080735 | WELFARE - Other Income | Other Revenue | -$11,227.00 | -$8,784.80 | -$16,275.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| 10 | Community Amenities | Sanitation - General | Operating Expenditure | 2100100 | SAN - Employee Costs | Employee Costs | $419,730.00 | $354,103.99 | $459,854.55 |
| | | | Operating Expenditure | 2100103 | SAN - Uniforms | Employee Costs | $900.00 | $0.00 | $900.00 |
| | | | Operating Expenditure | 2100104 | SAN - Training & Development | Employee Costs | $0.00 | $2,563.01 | $0.00 |
| | | | Operating Expenditure | 2100108 | SAN - Other Employee Expenses | Employee Costs | $22,260.00 | $24,726.55 | $29,440.77 |
| | | | Operating Expenditure | 2100117 | SAN - General Tip Maintenance | Employee Costs | $29,830.00 | $10,975.45 | $12,300.00 |
| | | | Operating Expenditure | 2100189 | SAN - Building Maintenance | Employee Costs | $1,835.00 | $434.22 | $1,835.00 |
| | | | Operating Expenditure | 2100111 | SAN - Waste Collection | Material & Contracts | $890,230.00 | $1,130,277.00 | $615,179.60 |
| | | | Operating Expenditure | 2100112 | SAN - Waste Disposal | Material & Contracts | $741,915.00 | $735,861.15 | $787,628.00 |
| | | | Operating Expenditure | 2100113 | SAN - Waste Recycling | Material & Contracts | $315,604.00 | $311,463.16 | $347,486.80 |
| | | | Operating Expenditure | 2100114 | SAN - Regional Waste | Material & Contracts | $437,094.00 | $421,546.84 | $463,086.00 |
| | | | Operating Expenditure | 2100115 | SAN - Printing and Stationery | Material & Contracts | $0.00 | $2,894.00 | $0.00 |
| | | | Operating Expenditure | 2100117 | SAN - General Tip Maintenance | Material & Contracts | $13,679.00 | $6,361.46 | $25,000.00 |
| | | | Operating Expenditure | 2100118 | SAN - Purchase of Bins (Sulo and Other) | Material & Contracts | $79,121.00 | $87,591.91 | $94,723.00 |
| | | | Operating Expenditure | 2100121 | SAN - Information Technology | Material & Contracts | $25,000.00 | $13,916.00 | $25,000.00 |
| | | | Operating Expenditure | 2100140 | SAN - Advertising & Promotion | Material & Contracts | $0.00 | $164.00 | $0.00 |
| | | | Operating Expenditure | 2100150 | SAN - Contract Services | Material & Contracts | $261,366.00 | $251,421.50 | $276,512.00 |
| | | | Operating Expenditure | 2100152 | SAN - Consultants | Material & Contracts | $60,000.00 | $59,230.00 | $0.00 |
| | | | Operating Expenditure | 2100153 | SAN - Education Programs | Material & Contracts | $56,242.00 | $52,197.33 | $59,242.00 |
| | | | Operating Expenditure | 2100165 | SAN - Maintenance/Operations | Material & Contracts | $0.00 | $0.00 | $719,344.00 |
| | | | Operating Expenditure | 2100187 | SAN - Other Expenses | Material & Contracts | $116,517.00 | $118,864.98 | $11,517.00 |
| | | | Operating Expenditure | 2100188 | SAN - Building Operations | Material & Contracts | $19,731.00 | $4,812.97 | $21,704.00 |
| | | | Operating Expenditure | 2100189 | SAN - Building Maintenance | Material & Contracts | $5,622.00 | $11,358.14 | $6,184.00 |
| | | | Operating Expenditure | 2100188 | SAN - Building Operations | Utilities (Electricity, Water, Gas, Etc) | $3,200.00 | $4,112.38 | $3,200.00 |
| | | | Operating Expenditure | 2100192 | SAN - Depreciation | Depreciation (Ex Asset Register) | $9,133.00 | $8,961.62 | $8,962.00 |
| | | | Operating Expenditure | 2100188 | SAN - Building Operations | Insurance | $208.00 | $189.02 | $176.00 |
| | | | Operating Expenditure | 2100117 | SAN - General Tip Maintenance | Labour Overheads Allocated | $75,511.00 | $19,527.18 | $24,460.00 |
| | | | Operating Expenditure | 2100189 | SAN - Building Maintenance | Labour Overheads Allocated | $4,645.00 | $1,870.81 | $4,645.00 |
| | | | Operating Expenditure | 2100117 | SAN - General Tip Maintenance | Plant Operating Costs Allocated | $2,502.00 | $1,193.00 | $1,200.00 |
| | | | Operating Expenditure | 2100199 | SAN - Administration Allocated | Admin Costs Allocated/Recovered | $245,950.00 | $200,651.00 | $268,270.00 |
| | | | Operating Income | 3100101 | SAN - Reimbursements | Fees And Charges | -$400.00 | $0.00 | $0.00 |
| | | | Operating Income | 3100120 | SAN - Domestic Refuse Collection Charges | Fees And Charges | -$2,865,635.00 | -$2,962,450.61 | -$3,515,692.00 |
| | | | Operating Income | 3100127 | SAN - Domestic Additional Pick Up | Fees And Charges | -$43,170.00 | -$53,195.86 | -$44,088.00 |
| | | | Operating Income | 3100130 | SAN - Waste Management Fee | Fees And Charges | -$764,156.00 | -$779,247.46 | $0.00 |
| | | | Operating Income | 3100131 | SAN - Domestic Tipping Fees | Fees And Charges | -$56,800.00 | $0.00 | -$56,800.00 |
| | | | Operating Income | 3100131 | SAN - Domestic Tipping Fees | Other Revenue | -$3,646.00 | -$1,602.95 | -$1,700.00 |
| | | | Capital Expenditure | 4100114 | SAN - Buildings Non Specialised (Capital) | Material & Contracts | $0.00 | $6,675.00 | $0.00 |
| | | | Capital Expenditure | 4100190 | SAN - Infrastructure Carparks (Capital) | Material & Contracts | $100,000.00 | $39,121.11 | $50,825.00 |
| | | Sanitation - Other | Operating Expenditure | 2100231 | SAN OTH - Litter Control | Employee Costs | $241.00 | $0.00 | $241.00 |
| | | | Operating Expenditure | 2100212 | SAN OTH - Waste Disposal | Material & Contracts | $14,082.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2100214 | SAN OTH - Purchase of Street Bins | Material & Contracts | $5,000.00 | $4,060.00 | $5,000.00 |
| | | | Operating Expenditure | 2100231 | SAN OTH - Litter Control | Material & Contracts | $0.00 | $2,527.27 | $3,400.00 |
| | | | Operating Expenditure | 2100231 | SAN OTH - Litter Control | Labour Overheads Allocated | $609.00 | $73.80 | $609.00 |
| | | Sewerage | Operating Expenditure | 2100300 | SEW - Employee Costs | Employee Costs | $7,022.00 | $11,981.18 | $7,582.88 |
| | | | Operating Expenditure | 2100308 | SEW - Other Employee Expenses | Employee Costs | $494.00 | -$134.13 | $539.73 |
| | | | Operating Income | 3100321 | SEW - Septic Tank Inspection Fees | Fees And Charges | -$13,390.00 | -$12,862.00 | -$13,000.00 |
| | | Protection Of The Environment | Operating Expenditure | 2100500 | ENVIRON - Employee Costs | Employee Costs | $94,020.00 | $106,724.34 | $100,513.64 |
| | | | Operating Expenditure | 2100503 | ENVIRON - Uniforms | Employee Costs | $300.00 | $258.55 | $300.00 |
| | | | Operating Expenditure | 2100507 | ENVIRON - Protective Clothing | Employee Costs | $200.00 | $0.00 | $200.00 |
| | | | Operating Expenditure | 2100508 | ENVIRON - Other Employee Expenses | Employee Costs | $6,616.00 | -$10,033.31 | $7,154.10 |
| | | | Operating Expenditure | 2100565 | ENVIRON - Maintenance/Operations | Employee Costs | $0.00 | $4,849.42 | $0.00 |
| | | | Operating Expenditure | 2100552 | ENVIRON - Consultants | Material & Contracts | $105,000.00 | $53,703.48 | $0.00 |
| | | | Operating Expenditure | 2100555 | ENVIRON - Environmental Allocation to Groups | Material & Contracts | $4,000.00 | $5,040.00 | $4,000.00 |
| | | | Operating Expenditure | 2100557 | ENVIRON - Coastal Hazard Risk Management Plan | Material & Contracts | $15,302.00 | $16,406.66 | $15,302.00 |
| | | | Operating Expenditure | 2100559 | ENVIRON - Pest Eradication | Material & Contracts | $3,000.00 | $0.00 | $3,000.00 |
| | | | Operating Expenditure | 2100599 | ENVIRON - Administration Allocated | Admin Costs Allocated/Recovered | $143,144.00 | $111,510.00 | $156,134.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | | **Town Planning & Regional Development** | Operating Expenditure | 2100600 | PLAN - Employee Costs | Employee Costs | $683,390.00 | $659,757.06 | $814,585.76 |
| | | | Operating Expenditure | 2100603 | PLAN - Uniforms | Employee Costs | $2,400.00 | $35.00 | $2,400.00 |
| | | | Operating Expenditure | 2100604 | PLAN - Training & Development | Employee Costs | $0.00 | $8,231.90 | $0.00 |
| | | | Operating Expenditure | 2100606 | PLAN - Fringe Benefits Tax (FBT) | Employee Costs | $5,800.00 | $11,548.43 | $5,800.00 |
| | | | Operating Expenditure | 2100608 | PLAN - Other Employee Expenses | Employee Costs | $48,103.00 | $33,046.22 | $57,989.56 |
| | | | Operating Expenditure | 2100620 | PLAN - Communication Expenses | Material & Contracts | $1,100.00 | $0.00 | $1,100.00 |
| | | | Operating Expenditure | 2100621 | PLAN - Information Technology | Material & Contracts | $200.00 | $0.00 | $200.00 |
| | | | Operating Expenditure | 2100640 | PLAN - Advertising & Promotion | Material & Contracts | $8,500.00 | $1,262.74 | $8,500.00 |
| | | | Operating Expenditure | 2100650 | PLAN - Contract Services | Material & Contracts | $6,198.00 | $52,915.42 | $10,628.00 |
| | | | Operating Expenditure | 2100652 | PLAN - Consultants | Material & Contracts | $30,000.00 | $0.00 | $80,000.00 |
| | | | Operating Expenditure | 2100653 | PLAN - Scheme Amendments | Material & Contracts | $120,000.00 | $93,165.11 | $120,000.00 |
| | | | Operating Expenditure | 2100685 | PLAN - Legal Expenses | Material & Contracts | $60,000.00 | $19,305.46 | $60,000.00 |
| | | | Operating Expenditure | 2100686 | PLAN - Expensed Minor Asset Purchases | Material & Contracts | $1,000.00 | $280.00 | $1,000.00 |
| | | | Operating Expenditure | 2100692 | PLAN - Depreciation | Depreciation (Ex Asset Register) | $1,884.70 | $1,884.71 | $1,884.70 |
| | | | Operating Expenditure | 2100675 | PLAN - Lease Interest Repayments | Interest Expenses | $197.37 | $197.37 | $99.06 |
| | | | Operating Expenditure | 2100610 | PLAN - Motor Vehicle Expenses | Plant Operating Costs Allocated | $6,800.00 | $9,155.16 | $6,800.00 |
| | | | Operating Expenditure | 2100699 | PLAN - Administration Allocated | Admin Costs Allocated/Recovered | $648,965.00 | $515,980.00 | $707,859.00 |
| | | | Operating Income | 3100610 | PLAN - Grants | Operating Grants, Subsidies & Contribut | -$60,000.00 | -$42,000.00 | $0.00 |
| | | | Operating Income | 3100620 | PLAN - Planning Application Fees | Fees And Charges | -$139,050.00 | -$234,534.65 | -$200,000.00 |
| | | | Operating Income | 3100601 | PLAN - Reimbursements | Other Revenue | -$315.00 | $0.00 | -$315.00 |
| | | | Operating Income | 3100635 | PLAN - Other Income | Other Revenue | -$3,323.00 | -$28,023.66 | -$9,300.00 |
| | | **Other Community Amenities** | Operating Expenditure | 2100766 | COM AMEN - Cemetery Maintenance/Operations | Employee Costs | $14,721.00 | $25,970.96 | $28,147.00 |
| | | | Operating Expenditure | 2100715 | COM AMEN - Printing and Stationery | Material & Contracts | $500.00 | $5.82 | $500.00 |
| | | | Operating Expenditure | 2100750 | COM AMEN - Contract Services | Material & Contracts | $50,000.00 | $7,420.00 | $0.00 |
| | | | Operating Expenditure | 2100766 | COM AMEN - Cemetery Maintenance/Operations | Material & Contracts | $13,105.00 | $12,695.16 | $14,840.00 |
| | | | Operating Expenditure | 2100789 | COM AMEN - Public Conveniences Maintenance | Material & Contracts | $2,000.00 | $2,546.00 | $2,200.00 |
| | | | Operating Expenditure | 2100792 | COM AMEN - Depreciation | Depreciation (Ex Asset Register) | $6,207.00 | $6,702.49 | $6,976.00 |
| | | | Operating Expenditure | 2100766 | COM AMEN - Cemetery Maintenance/Operations | Insurance | $17.00 | $17.68 | $17.00 |
| | | | Operating Expenditure | 2100788 | COM AMEN - Public Conveniences Operations | Insurance | $103.00 | $93.68 | $124.00 |
| | | | Operating Expenditure | 2100766 | COM AMEN - Cemetery Maintenance/Operations | Labour Overheads Allocated | $37,264.00 | $54,779.98 | $59,347.00 |
| | | | Operating Expenditure | 2100766 | COM AMEN - Cemetery Maintenance/Operations | Plant Operating Costs Allocated | $1,816.00 | $12,615.89 | $21,012.00 |
| | | | Operating Expenditure | 2100799 | COM AMEN - Administration Allocated | Admin Costs Allocated/Recovered | $5,471.00 | $5,495.00 | $5,967.00 |
| | | | Operating Income | 3100720 | COM AMEN - Cemetery Fees (Burial) | Fees And Charges | -$5,665.00 | -$13,277.92 | -$13,500.00 |
| | | | Operating Income | 3100721 | COM AMEN - Cemetery Fees (Niche Wall & Rose Garden) | Fees And Charges | $0.00 | $1,831.13 | $0.00 |
| | | | Operating Income | 3100722 | COM AMEN - Cemetery Fees (Monuments) | Fees And Charges | $0.00 | -$545.44 | $0.00 |
| **11** | **Recreation & Culture** | **Public Halls And Civic Centres** | Operating Expenditure | 2110100 | HALLS - Employee Costs | Employee Costs | $0.00 | $0.00 | $90,050.09 |
| | | | Operating Expenditure | 2110188 | HALLS - Town Halls and Public Bldg Operations | Employee Costs | $46,778.00 | $12,219.99 | $46,778.00 |
| | | | Operating Expenditure | 2110189 | HALLS - Town Halls and Public Bldg Maintenance | Employee Costs | $26,321.00 | $5,410.28 | $26,321.00 |
| | | | Operating Expenditure | 2110186 | HALLS - Expensed Minor Asset Purchases | Material & Contracts | $0.00 | $181.82 | $0.00 |
| | | | Operating Expenditure | 2110188 | HALLS - Town Halls and Public Bldg Operations | Material & Contracts | $61,134.00 | $165,204.30 | $164,897.00 |
| | | | Operating Expenditure | 2110189 | HALLS - Town Halls and Public Bldg Maintenance | Material & Contracts | $103,400.00 | $170,120.94 | $156,740.00 |
| | | | Operating Expenditure | 2110188 | HALLS - Town Halls and Public Bldg Operations | Utilities (Electricity, Water, Gas, Etc) | $48,000.00 | $60,635.31 | $48,000.00 |
| | | | Operating Expenditure | 2110192 | HALLS - Depreciation | Depreciation (Ex Asset Register) | $314,175.00 | $306,758.75 | $486,092.00 |
| | | | Operating Expenditure | 2110170 | HALLS - Loan Interest Repayments | Interest Expenses | $12,258.35 | $12,258.34 | $5,439.85 |
| | | | Operating Expenditure | 2110188 | HALLS - Town Halls and Public Bldg Operations | Interest Expenses | $0.00 | $0.00 | $125,225.78 |
| | | | Operating Expenditure | 2110188 | HALLS - Town Halls and Public Bldg Operations | Insurance | $50,897.00 | $46,480.00 | $66,810.00 |
| | | | Operating Expenditure | 2110170 | HALLS - Loan Interest Repayments | Other Expenditure | $1,659.11 | $909.49 | $1,032.34 |
| | | | Operating Expenditure | 2110188 | HALLS - Town Halls and Public Bldg Operations | Other Expenditure | $2,650.00 | $2,306.42 | $2,650.00 |
| | | | Operating Expenditure | 2110188 | HALLS - Town Halls and Public Bldg Operations | Labour Overheads Allocated | $118,413.00 | $30,343.18 | $118,413.00 |
| | | | Operating Expenditure | 2110189 | HALLS - Town Halls and Public Bldg Maintenance | Labour Overheads Allocated | $66,629.00 | $23,175.09 | $66,629.00 |
| | | | Operating Expenditure | 2110199 | HALLS - Administration Allocated | Admin Costs Allocated/Recovered | $78,500.00 | $62,713.00 | $85,624.00 |
| | | | Operating Income | 3110121 | HALLS - Local Hall Hire | Fees And Charges | -$71,379.00 | -$55,379.83 | -$121,379.00 |
| | | | Operating Income | 3110125 | HALLS - Lease/Rental Income | Fees And Charges | -$50.00 | -$376.22 | -$50.00 |
| | | | Operating Income | 3110135 | HALLS - Other Income | Other Revenue | $0.00 | -$90.90 | $0.00 |
| | | | Capital Expenditure | 4110114 | HALLS - Buildings Non Specialised (Capital) | Material & Contracts | $0.00 | $10,514,934.67 | $0.00 |
| | | | Capital Expenditure | 4110114 | HALLS - Buildings Non Specialised (Capital) | Other Expenditure | $0.00 | $78,125.00 | $0.00 |
| | | | Capital Expenditure | 4110114 | HALLS - Buildings Non Specialised (Capital) | Non Operating Expenses | $12,284,464.00 | $0.00 | $168,000.00 |
| | | **Swimming Areas And Beaches** | Operating Expenditure | 2110265 | SWIM AREAS - Maintenance/Operations | Employee Costs | $0.00 | $227.31 | $0.00 |
| | | | Operating Expenditure | 2110266 | SWIM AREAS - Beaches & Foreshore Operations/Maintenance | Employee Costs | $1,446.00 | $339.07 | $1,446.00 |
| | | | Operating Expenditure | 2110266 | SWIM AREAS - Beaches & Foreshore Operations/Maintenance | Material & Contracts | $19,100.00 | $20,182.65 | $19,100.00 |
| | | | Operating Expenditure | 2110265 | SWIM AREAS - Maintenance/Operations | Insurance | $406.00 | $411.77 | $384.00 |
| | | | Operating Expenditure | 2110265 | SWIM AREAS - Maintenance/Operations | Labour Overheads Allocated | $0.00 | $575.40 | $0.00 |
| | | | Operating Expenditure | 2110266 | SWIM AREAS - Beaches & Foreshore Operations/Maintenance | Labour Overheads Allocated | $3,660.00 | $1,444.69 | $3,660.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | | **Other Recreation And Sport** | Operating Expenditure | 2110300 | REC - Employee Costs | Employee Costs | $133,456.00 | $116,754.66 | $148,216.61 |
| | | | Operating Expenditure | 2110303 | REC - Uniforms | Employee Costs | $300.00 | $0.00 | $300.00 |
| | | | Operating Expenditure | 2110304 | REC - Training & Conferences | Employee Costs | $0.00 | $2,657.27 | $0.00 |
| | | | Operating Expenditure | 2110308 | REC - Other Employee Expenses | Employee Costs | $9,105.00 | $12,983.76 | $10,601.97 |
| | | | Operating Expenditure | 2110365 | REC - Parks & Gardens Maintenance/Operations | Employee Costs | $509,693.00 | $584,267.78 | $509,693.00 |
| | | | Operating Expenditure | 2110367 | REC - Sundry Dry Parks/Reserves Maintenance/Operations | Employee Costs | $3,399.00 | $1,047.20 | $3,399.00 |
| | | | Operating Expenditure | 2110388 | REC - Building Operations | Employee Costs | $25,829.00 | $5,425.26 | $25,829.00 |
| | | | Operating Expenditure | 2110389 | REC - Building Maintenance | Employee Costs | $37,455.00 | $5,147.78 | $37,455.00 |
| | | | Operating Expenditure | 2110350 | REC - Contract Services | Material & Contracts | $140,000.00 | $53,811.73 | $20,000.00 |
| | | | Operating Expenditure | 2110365 | REC - Parks & Gardens Maintenance/Operations | Material & Contracts | $1,797,000.00 | $1,730,235.43 | $1,797,000.00 |
| | | | Operating Expenditure | 2110367 | REC - Sundry Dry Parks/Reserves Maintenance/Operations | Material & Contracts | $10,000.00 | $954.55 | $10,000.00 |
| | | | Operating Expenditure | 2110387 | REC - Other Expenses | Material & Contracts | $85,000.00 | $37,400.00 | $100,000.00 |
| | | | Operating Expenditure | 2110388 | REC - Building Operations | Material & Contracts | $168,278.00 | $224,410.50 | $185,106.00 |
| | | | Operating Expenditure | 2110389 | REC - Building Maintenance | Material & Contracts | $138,520.00 | $234,650.28 | $152,372.00 |
| | | | Operating Expenditure | 2110365 | REC - Parks & Gardens Maintenance/Operations | Utilities (Electricity, Water, Gas, Etc) | $168,599.00 | $130,424.87 | $114,800.00 |
| | | | Operating Expenditure | 2110367 | REC - Sundry Dry Parks/Reserves Maintenance/Operations | Utilities (Electricity, Water, Gas, Etc) | $400.00 | $1,760.78 | $400.00 |
| | | | Operating Expenditure | 2110388 | REC - Building Operations | Utilities (Electricity, Water, Gas, Etc) | $17,142.00 | $29,261.95 | $17,142.00 |
| | | | Operating Expenditure | 2110392 | REC - Depreciation | Depreciation (Ex Asset Register) | $858,144.00 | $897,470.59 | $897,471.00 |
| | | | Operating Expenditure | 2110370 | REC - Loan Interest Repayments | Interest Expenses | $32,551.90 | $32,551.90 | $30,714.68 |
| | | | Operating Expenditure | 2110365 | REC - Parks & Gardens Maintenance/Operations | Insurance | $9,317.00 | $9,282.73 | $8,633.00 |
| | | | Operating Expenditure | 2110388 | REC - Building Operations | Insurance | $34,880.00 | $32,645.36 | $30,358.00 |
| | | | Operating Expenditure | 2110365 | REC - Parks & Gardens Maintenance/Operations | Other Expenditure | $1,030.00 | $450.87 | $1,030.00 |
| | | | Operating Expenditure | 2110370 | REC - Loan Interest Repayments | Other Expenditure | $4,171.62 | $2,127.60 | $3,967.43 |
| | | | Operating Expenditure | 2110365 | REC - Parks & Gardens Maintenance/Operations | Labour Overheads Allocated | $1,327,897.00 | $1,495,018.55 | $1,227,788.04 |
| | | | Operating Expenditure | 2110367 | REC - Sundry Dry Parks/Reserves Maintenance/Operations | Labour Overheads Allocated | $8,605.00 | $2,678.77 | $8,605.00 |
| | | | Operating Expenditure | 2110388 | REC - Building Operations | Labour Overheads Allocated | $65,383.00 | $11,999.71 | $65,383.00 |
| | | | Operating Expenditure | 2110389 | REC - Building Maintenance | Labour Overheads Allocated | $94,814.00 | $26,677.81 | $94,814.00 |
| | | | Operating Expenditure | 2110365 | REC - Parks & Gardens Maintenance/Operations | Plant Operating Costs Allocated | $310,200.00 | $304,169.93 | $346,134.00 |
| | | | Operating Expenditure | 2110367 | REC - Sundry Dry Parks/Reserves Maintenance/Operations | Plant Operating Costs Allocated | $2,399.00 | $838.72 | $2,399.00 |
| | | | Operating Expenditure | 2110399 | REC - Administration Allocated | Admin Costs Allocated/Recovered | $724,124.00 | $628,800.00 | $789,839.00 |
| | | | Operating Income | 3110312 | REC - Grants - Other Programs | Operating Grants, Subsidies & Contribut | -$30,000.00 | $0.00 | $0.00 |
| | | | Operating Income | 3110301 | REC - Reimbursements - Other Recreation | Fees And Charges | -$106,090.00 | -$96,935.74 | -$106,090.00 |
| | | | Operating Income | 3110320 | REC - Fees & Charges | Fees And Charges | -$103.00 | -$669.70 | -$103.00 |
| | | | Operating Income | 3110323 | REC - Annual Sporting Group Hire | Fees And Charges | -$412.00 | -$8,736.84 | -$412.00 |
| | | | Operating Income | 3110325 | REC - Sport Leases and Rentals | Fees And Charges | -$98.00 | -$3,195.03 | -$98.00 |
| | | | Operating Income | 3110330 | REC - Self Supporting Loan Interest Received | Interest Earnings | -$7,608.00 | $0.00 | -$7,608.00 |
| | | | Operating Income | 3110301 | REC - Reimbursements - Other Recreation | Other Revenue | $0.00 | -$17,951.41 | $0.00 |
| | | | Operating Income | 3110300 | REC - Contributions & Donations | Non Operating Grants, Subsidies & Cont | -$378,216.00 | -$201,831.45 | -$8,644.00 |
| | | | Operating Income | 3110310 | REC - Grants | Non Operating Grants, Subsidies & Cont | -$9,180,144.00 | -$4,721,406.97 | -$852,320.00 |
| | | | Operating Income | 3110311 | REC - Grants - DLGSCI | Non Operating Grants, Subsidies & Cont | -$181,828.00 | -$45,886.50 | -$17,287.00 |
| | | | Operating Income | 3110312 | REC - Grants - Other Programs | Non Operating Grants, Subsidies & Cont | $0.00 | $0.00 | -$48,788.00 |
| | | | Capital Expenditure | 4110314 | REC - Buildings Non Specialised (Capital) | Material & Contracts | $0.00 | $165,804.08 | $0.00 |
| | | | Capital Expenditure | 4110370 | REC - Infrastructure Parks & Gardens (Capital) | Material & Contracts | $1,872,303.00 | $1,627,184.52 | $2,358,839.00 |
| | | | Capital Expenditure | 4110314 | REC - Buildings Non Specialised (Capital) | Other Expenditure | $0.00 | $23,500.20 | $0.00 |
| | | | Capital Expenditure | 4110314 | REC - Buildings Non Specialised (Capital) | Non Operating Expenses | $321,246.00 | $0.00 | $198,901.00 |
| | | | Capital Expenditure | 4110370 | REC - Infrastructure Parks & Gardens (Capital) | Labour Overheads Allocated | $0.00 | $341.72 | $0.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | | **Libraries** | Operating Expenditure | 2110500 | LIBRARY - Employee Costs | Employee Costs | $867,409.00 | $722,136.47 | $976,571.03 |
| | | | Operating Expenditure | 2110503 | LIBRARY - Uniforms | Employee Costs | $3,200.00 | $560.91 | $3,200.00 |
| | | | Operating Expenditure | 2110504 | LIBRARY - Training & Development | Employee Costs | $0.00 | $6,288.79 | $0.00 |
| | | | Operating Expenditure | 2110506 | LIBRARY - Fringe Benefits Tax (FBT) | Employee Costs | $4,800.00 | $6,813.87 | $4,800.00 |
| | | | Operating Expenditure | 2110508 | LIBRARY - Other Employee Expenses | Employee Costs | $61,069.00 | $82,402.18 | $64,617.06 |
| | | | Operating Expenditure | 2110560 | LIBRARY - General Office Expenses | Employee Costs | $200.00 | $340.09 | $200.00 |
| | | | Operating Expenditure | 2110588 | LIBRARY - Building Operations | Employee Costs | $6,653.00 | $0.00 | $6,653.00 |
| | | | Operating Expenditure | 2110589 | LIBRARY - Building Maintenance | Employee Costs | $2,117.00 | $0.00 | $2,117.00 |
| | | | Operating Expenditure | 2110512 | LIBRARY - Book Purchases | Material & Contracts | $10,000.00 | $7,788.50 | $20,000.00 |
| | | | Operating Expenditure | 2110514 | LIBRARY - Local History | Material & Contracts | $1,200.00 | $521.87 | $1,200.00 |
| | | | Operating Expenditure | 2110515 | LIBRARY - Printing and Stationery | Material & Contracts | $3,800.00 | $3,577.06 | $3,800.00 |
| | | | Operating Expenditure | 2110516 | LIBRARY - Postage and Freight | Material & Contracts | $1,800.00 | $1,287.48 | $1,800.00 |
| | | | Operating Expenditure | 2110520 | LIBRARY - Communication Expenses | Material & Contracts | $810.00 | $0.00 | $810.00 |
| | | | Operating Expenditure | 2110521 | LIBRARY - Information Technology | Material & Contracts | $62,100.00 | $16,209.52 | $66,876.00 |
| | | | Operating Expenditure | 2110525 | LIBRARY - Programs & Events | Material & Contracts | $12,000.00 | $12,619.26 | $20,000.00 |
| | | | Operating Expenditure | 2110541 | LIBRARY - Subscriptions & Memberships | Material & Contracts | $10,602.00 | $11,787.83 | $10,602.00 |
| | | | Operating Expenditure | 2110550 | LIBRARY - Contract Services | Material & Contracts | $40,000.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2110586 | LIBRARY - Expensed Minor Asset Purchases | Material & Contracts | $1,000.00 | $1,231.24 | $1,000.00 |
| | | | Operating Expenditure | 2110587 | LIBRARY - Other Expenses | Material & Contracts | $600.00 | $17,658.38 | $600.00 |
| | | | Operating Expenditure | 2110588 | LIBRARY - Building Operations | Material & Contracts | $22,279.00 | $12,077.15 | $24,507.00 |
| | | | Operating Expenditure | 2110589 | LIBRARY - Building Maintenance | Material & Contracts | $3,000.00 | $13,345.28 | $3,300.00 |
| | | | Operating Expenditure | 2110588 | LIBRARY - Building Operations | Utilities (Electricity, Water, Gas, Etc) | $2,500.00 | $3,131.25 | $2,500.00 |
| | | | Operating Expenditure | 2110592 | LIBRARY - Depreciation | Depreciation (Ex Asset Register) | $131,570.60 | $128,226.29 | $51,632.60 |
| | | | Operating Expenditure | 2110575 | LIBRARY - Lease Interest Repayments | Interest Expenses | $2,715.00 | $2,714.82 | $0.00 |
| | | | Operating Expenditure | 2110587 | LIBRARY - Other Expenses | Interest Expenses | $312.93 | $312.93 | $157.05 |
| | | | Operating Expenditure | 2110530 | LIBRARY - Insurance Expenses (Other than Buildings) | Insurance | $2,019.00 | $1,675.68 | $1,559.00 |
| | | | Operating Expenditure | 2110514 | LIBRARY - Local History | Other Expenditure | $4,200.00 | $2,796.23 | $4,200.00 |
| | | | Operating Expenditure | 2110588 | LIBRARY - Building Operations | Labour Overheads Allocated | $16,840.00 | $0.00 | $16,840.00 |
| | | | Operating Expenditure | 2110589 | LIBRARY - Building Maintenance | Labour Overheads Allocated | $5,359.00 | $1,122.34 | $5,359.00 |
| | | | Operating Expenditure | 2110510 | LIBRARY - Motor Vehicle Expenses | Plant Operating Costs Allocated | $0.00 | $1,224.95 | $0.00 |
| | | | Operating Expenditure | 2110599 | LIBRARY - Administration Allocated | Admin Costs Allocated/Recovered | $233,124.00 | $241,419.00 | $254,280.00 |
| | | | Operating Income | 3110516 | LIBRARY - Other Grants | Operating Grants, Subsidies & Contribut | -$5,500.00 | $0.00 | -$5,500.00 |
| | | | Operating Income | 3110500 | LIBRARY - Contributions & Donations | Fees And Charges | -$11,330.00 | -$13,245.30 | -$13,000.00 |
| | | | Operating Income | 3110501 | LIBRARY - Reimbursements Lost Books | Fees And Charges | -$1,236.00 | -$1,145.10 | -$1,236.00 |
| | | | Operating Income | 3110520 | LIBRARY - Fees & Charges | Fees And Charges | -$1,030.00 | -$1,581.89 | -$1,030.00 |
| | | | Operating Income | 3110500 | LIBRARY - Contributions & Donations | Non Operating Grants, Subsidies & Cont | -$35,000.00 | $0.00 | -$28,390.00 |
| | | | Capital Expenditure | 4110520 | LIBRARY - Furniture & Equipment (Capital) | Non Operating Expenses | $65,000.00 | $11,943.80 | $35,000.00 |
| | | **Heritage** | Operating Expenditure | 2110650 | HERITAGE - Contract Services | Material & Contracts | $0.00 | $16,750.00 | $0.00 |
| | | | Operating Expenditure | 2110652 | HERITAGE - Consultants | Material & Contracts | $31,521.00 | $36,000.00 | $0.00 |
| | | | Operating Income | 3110620 | HERITAGE - Fees & Charges | Fees And Charges | -$273.00 | -$409.07 | -$410.00 |
| | | **Other Culture** | Operating Expenditure | 2110700 | OTH CUL - Employee Costs | Employee Costs | $311,310.00 | $302,907.62 | $397,229.14 |
| | | | Operating Expenditure | 2110703 | OTH CUL - Uniforms | Employee Costs | $1,500.00 | $250.35 | $1,500.00 |
| | | | Operating Expenditure | 2110704 | OTH CUL - Training & Conferences | Employee Costs | $0.00 | $6,350.40 | $0.00 |
| | | | Operating Expenditure | 2110706 | OTH CUL - Fringe Benefits Tax (FBT) | Employee Costs | $8,000.00 | $5,911.51 | $8,000.00 |
| | | | Operating Expenditure | 2110708 | OTH CUL - Other Employee Expenses | Employee Costs | $21,349.00 | $27,495.67 | $28,454.21 |
| | | | Operating Expenditure | 2110709 | OTH CUL - Travel & Accommodation | Employee Costs | $0.00 | $300.00 | $0.00 |
| | | | Operating Expenditure | 2110787 | OTH CUL - Other Expenses | Employee Costs | $100.00 | $240.62 | $100.00 |
| | | | Operating Expenditure | 2110711 | OTH CUL - Australia Day | Material & Contracts | $10,000.00 | $14,250.95 | $10,000.00 |
| | | | Operating Expenditure | 2110713 | OTH CUL - Indigenous Affairs | Material & Contracts | $10,000.00 | $2,355.87 | $30,000.00 |
| | | | Operating Expenditure | 2110720 | OTH CUL - Communication Expenses | Material & Contracts | $2,000.00 | $0.00 | $2,000.00 |
| | | | Operating Expenditure | 2110725 | OTH CUL - Festival & Events | Material & Contracts | $50,000.00 | $90,619.90 | $50,000.00 |
| | | | Operating Expenditure | 2110726 | OTH CUL - Festival & Events | Material & Contracts | $40,000.00 | $39,708.20 | $40,000.00 |
| | | | Operating Expenditure | 2110727 | OTH CUL - Festival & Events | Material & Contracts | $5,000.00 | $1,559.55 | $5,000.00 |
| | | | Operating Expenditure | 2110728 | OTH CUL - Festival & Events | Material & Contracts | $11,000.00 | $3,000.00 | $11,000.00 |
| | | | Operating Expenditure | 2110729 | OTH CUL - Festival & Events | Material & Contracts | $5,000.00 | $3,896.29 | $5,000.00 |
| | | | Operating Expenditure | 2110741 | OTH CUL - Subscriptions & Memberships | Material & Contracts | $1,800.00 | $2,044.55 | $1,800.00 |
| | | | Operating Expenditure | 2110742 | OTH CUL - Event/Festival Matching Funding | Material & Contracts | $55,000.00 | $43,992.00 | $55,000.00 |
| | | | Operating Expenditure | 2110743 | OTH CUL - Other Festival Events | Material & Contracts | $0.00 | $7,299.85 | $0.00 |
| | | | Operating Expenditure | 2110746 | OTH CUL - Projects | Material & Contracts | $21,300.00 | $15,277.23 | $21,300.00 |
| | | | Operating Expenditure | 2110752 | OTH CUL - Consultants | Material & Contracts | $8,000.00 | $3,810.00 | $8,000.00 |
| | | | Operating Expenditure | 2110786 | OTH CUL - Expensed Minor Asset Purchases | Material & Contracts | $0.00 | $2,134.00 | $0.00 |
| | | | Operating Expenditure | 2110787 | OTH CUL - Other Expenses | Material & Contracts | $200.00 | $67.62 | $200.00 |
| | | | Operating Expenditure | 2110718 | OTH CUL - Community Grants Scheme | Other Expenditure | $38,000.00 | $35,620.30 | $38,000.00 |
| | | | Operating Expenditure | 2110742 | OTH CUL - Event/Festival Matching Funding | Other Expenditure | $10,000.00 | $6,106.00 | $10,000.00 |
| | | | Operating Expenditure | 2110787 | OTH CUL - Other Expenses | Other Expenditure | $10,000.00 | $10,000.00 | $10,000.00 |
| | | | Operating Expenditure | 2110710 | OTH CUL - Motor Vehicle Expenses | Plant Operating Costs Allocated | $9,300.00 | $17,414.16 | $9,300.00 |
| | | | Operating Expenditure | 2110799 | OTH CUL - Administration Allocated | Admin Costs Allocated/Recovered | $274,045.00 | $213,483.00 | $298,915.00 |
| | | | Operating Income | 3110700 | OTH CUL - Contributions & Donations | Operating Grants, Subsidies & Contribut | -$16,000.00 | -$5,640.17 | -$1,000.00 |
| | | | Operating Income | 3110710 | OTH CUL - Grants - Other Culture | Operating Grants, Subsidies & Contribut | -$81,000.00 | -$120,542.73 | -$81,000.00 |
| | | | Operating Income | 3110700 | OTH CUL - Contributions & Donations | Fees And Charges | $0.00 | $45.45 | -$15,000.00 |
| | | | Operating Income | 3110790 | OTH CUL - Profit on Disposal of Assets | Profit On Asset Disposal | $0.00 | -$1,788.86 | $0.00 |
| | | | Operating Income | 3110710 | OTH CUL - Grants - Other Culture | Non Operating Grants, Subsidies & Cont | -$51,749.00 | $0.00 | -$51,759.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| 12 | Transport | Construction - Streets, Roads, Bridges & Depots | Operating Income | 3120113 | ROADC - Other Grants - Roads/Streets | Operating Grants, Subsidies & Contribut | -$1,534.00 | -$1,667.60 | -$1,667.00 |
| | | | Operating Income | 3120110 | ROADC - Regional Road Group Grants (MRWA) | Non Operating Grants, Subsidies & Cont | -$2,371,833.00 | -$1,561,515.00 | -$2,505,751.00 |
| | | | Operating Income | 3120111 | ROADC - Roads to Recovery Grant | Non Operating Grants, Subsidies & Cont | -$975,000.00 | $0.00 | -$1,922,685.00 |
| | | | Operating Income | 3120112 | ROADC - Black Spot Grant | Non Operating Grants, Subsidies & Cont | -$43,867.00 | -$17,547.00 | $0.00 |
| | | | Operating Income | 3120113 | ROADC - Other Grants - Roads/Streets | Non Operating Grants, Subsidies & Cont | -$357,817.00 | -$286,724.70 | -$1,150,500.00 |
| | | | Operating Income | 3120114 | ROADC - Other Grants - Footpaths | Non Operating Grants, Subsidies & Cont | $0.00 | -$33,110.95 | $0.00 |
| | | | Operating Income | 3120116 | ROADC - Other Grants - Bridges | Non Operating Grants, Subsidies & Cont | -$1,980,851.00 | -$56,100.00 | -$5,396,026.00 |
| | | | Operating Income | 3120133 | ROADC - Other Contributions & Donations - Roads/Streets | Non Operating Grants, Subsidies & Cont | -$775,000.00 | $0.00 | -$775,000.00 |
| | | | Capital Expenditure | 4120142 | ROADC - Roads Outside BUA - Gravel - Council Funded | Employee Costs | $0.00 | $44,075.33 | $0.00 |
| | | | Capital Expenditure | 4120144 | ROADC - Roads Built Up Area - Roads to Recovery | Employee Costs | $0.00 | $833.19 | $0.00 |
| | | | Capital Expenditure | 4120114 | ROADC - Buildings Non Specialised (Capital) | Material & Contracts | $0.00 | $36,998.12 | $0.00 |
| | | | Capital Expenditure | 4120138 | ROADC - Roads Built Up Area - Sealed - Council Funded | Material & Contracts | $645,780.00 | $26,360.00 | $0.00 |
| | | | Capital Expenditure | 4120141 | ROADC - Roads Outside BUA - Sealed - Council Funded | Material & Contracts | $109,000.00 | $109,499.15 | $0.00 |
| | | | Capital Expenditure | 4120142 | ROADC - Roads Outside BUA - Gravel - Council Funded | Material & Contracts | $232,341.00 | $228,824.06 | $0.00 |
| | | | Capital Expenditure | 4120144 | ROADC - Roads Built Up Area - Roads to Recovery | Material & Contracts | $975,000.00 | $304,185.18 | $0.00 |
| | | | Capital Expenditure | 4120145 | ROADC - Roads Outside BUA - Sealed - Roads to Recovery | Material & Contracts | $15,000.00 | $19,800.00 | $0.00 |
| | | | Capital Expenditure | 4120148 | ROADC - Roads Built Up Area - Regional Road Group | Material & Contracts | $100,000.00 | $22,731.93 | $0.00 |
| | | | Capital Expenditure | 4120149 | ROADC - Roads Outside BUA - Sealed - Regional Road Group | Material & Contracts | $3,607,750.00 | $2,361,145.69 | $0.00 |
| | | | Capital Expenditure | 4120151 | ROADC - Roads Outside BUA - Formed - Regional Road Group | Material & Contracts | $50,000.00 | $2,450.00 | $0.00 |
| | | | Capital Expenditure | 4120165 | ROADC - Drainage Built Up Area (Capital) | Material & Contracts | $338,000.00 | $16,336.90 | $0.00 |
| | | | Capital Expenditure | 4120167 | ROADC - Bridges (Capital) | Material & Contracts | $1,980,851.00 | $32,402.55 | $0.00 |
| | | | Capital Expenditure | 4120170 | ROADC - Footpaths and Cycleways (Capital) | Material & Contracts | $395,317.00 | $61,288.12 | $0.00 |
| | | | Capital Expenditure | 4120114 | ROADC - Buildings Non Specialised (Capital) | Non Operating Expenses | $75,000.00 | $0.00 | $0.00 |
| | | | Capital Expenditure | 4120138 | ROADC - Roads Built Up Area - Sealed - Council Funded | Non Operating Expenses | $0.00 | $0.00 | $882,127.00 |
| | | | Capital Expenditure | 4120142 | ROADC - Roads Outside BUA - Gravel - Council Funded | Non Operating Expenses | $0.00 | $0.00 | $235,000.00 |
| | | | Capital Expenditure | 4120148 | ROADC - Roads Built Up Area - Regional Road Group | Non Operating Expenses | $0.00 | $0.00 | $18,255.00 |
| | | | Capital Expenditure | 4120149 | ROADC - Roads Outside BUA - Sealed - Regional Road Group | Non Operating Expenses | $0.00 | $0.00 | $3,679,500.00 |
| | | | Capital Expenditure | 4120151 | ROADC - Roads Outside BUA - Formed - Regional Road Group | Non Operating Expenses | $0.00 | $0.00 | $47,550.00 |
| | | | Capital Expenditure | 4120165 | ROADC - Drainage Built Up Area (Capital) | Non Operating Expenses | $0.00 | $0.00 | $335,000.00 |
| | | | Capital Expenditure | 4120167 | ROADC - Bridges (Capital) | Non Operating Expenses | $0.00 | $0.00 | $5,476,026.00 |
| | | | Capital Expenditure | 4120170 | ROADC - Footpaths and Cycleways (Capital) | Non Operating Expenses | $0.00 | $0.00 | $1,297,000.00 |
| | | | Capital Expenditure | 4120142 | ROADC - Roads Outside BUA - Gravel - Council Funded | Labour Overheads Allocated | $0.00 | $111,080.64 | $0.00 |
| | | | Capital Expenditure | 4120144 | ROADC - Roads Built Up Area - Roads to Recovery | Labour Overheads Allocated | $0.00 | $2,079.45 | $0.00 |
| | | | Capital Expenditure | 4120142 | ROADC - Roads Outside BUA - Gravel - Council Funded | Plant Operating Costs Allocated | $0.00 | $12,981.50 | $0.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | | **Maintenance - Streets, Roads, Bridges & Depots** | Operating Expenditure | 2120210 | ROADM - Bridge Maintenance - Outside BUA | Employee Costs | $4,941.00 | $2,708.65 | $4,941.00 |
| | | | Operating Expenditure | 2120211 | ROADM - Road Maintenance Built Up Area - Sealed - Council Funde | Employee Costs | $369,463.00 | $146,946.43 | $369,463.00 |
| | | | Operating Expenditure | 2120213 | ROADM - Road Maintenance Built Up Area - Formed - Council Func | Employee Costs | $852.00 | $70.07 | $852.00 |
| | | | Operating Expenditure | 2120214 | ROADM - Road Maintenance Outside BUA - Sealed - Council Funde | Employee Costs | $122,494.00 | $128,527.92 | $122,494.00 |
| | | | Operating Expenditure | 2120215 | ROADM - Road Maintenance Outside BUA - Gravel - Council Funde | Employee Costs | $127,532.00 | $118,351.09 | $127,532.00 |
| | | | Operating Expenditure | 2120216 | ROADM - Road Maintenance Outside BUA - Formed - Council Fund | Employee Costs | $3,236.00 | $3,099.21 | $3,236.00 |
| | | | Operating Expenditure | 2120219 | ROADM - Road Maintenance Built Up Area - Sealed - Flood Damag | Employee Costs | $0.00 | $600.28 | $0.00 |
| | | | Operating Expenditure | 2120222 | ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage | Employee Costs | $0.00 | $1,258.30 | $0.00 |
| | | | Operating Expenditure | 2120223 | ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage | Employee Costs | $0.00 | $717.06 | $0.00 |
| | | | Operating Expenditure | 2120231 | ROADM - Street Sweeping/Cleaning | Employee Costs | $4,457.00 | $0.00 | $4,457.00 |
| | | | Operating Expenditure | 2120234 | ROADM - Street Lighting | Employee Costs | $2,306.00 | $0.00 | $2,306.00 |
| | | | Operating Expenditure | 2120235 | ROADM - Traffic Signs/Equipment (Safety) | Employee Costs | $719.00 | $171.30 | $719.00 |
| | | | Operating Expenditure | 2120288 | ROADM - Depot Building Operations | Employee Costs | $4,337.00 | $7,277.19 | $4,337.00 |
| | | | Operating Expenditure | 2120289 | ROADM - Depot Building Maintenance | Employee Costs | $9,447.00 | $1,866.33 | $9,447.00 |
| | | | Operating Expenditure | 2120210 | ROADM - Bridge Maintenance - Outside BUA | Material & Contracts | $170,000.00 | $246,029.70 | $170,000.00 |
| | | | Operating Expenditure | 2120211 | ROADM - Road Maintenance Built Up Area - Sealed - Council Funde | Material & Contracts | $374,202.00 | $192,876.01 | $364,202.00 |
| | | | Operating Expenditure | 2120212 | ROADM - Road Maintenance Built Up Area - Gravel - Council Funde | Material & Contracts | $169,224.00 | $100,032.08 | $159,224.00 |
| | | | Operating Expenditure | 2120213 | ROADM - Road Maintenance Built Up Area - Formed - Council Func | Material & Contracts | $1,800.00 | $0.00 | $1,800.00 |
| | | | Operating Expenditure | 2120214 | ROADM - Road Maintenance Outside BUA - Sealed - Council Funde | Material & Contracts | $103,894.00 | $70,925.57 | $103,894.00 |
| | | | Operating Expenditure | 2120215 | ROADM - Road Maintenance Outside BUA - Gravel - Council Funde | Material & Contracts | $158,649.00 | $139,359.66 | $148,649.00 |
| | | | Operating Expenditure | 2120216 | ROADM - Road Maintenance Outside BUA - Formed - Council Fund | Material & Contracts | $1,400.00 | $160.45 | $1,400.00 |
| | | | Operating Expenditure | 2120219 | ROADM - Road Maintenance Built Up Area - Sealed - Flood Damag | Material & Contracts | $0.00 | $5,451.09 | $0.00 |
| | | | Operating Expenditure | 2120223 | ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage | Material & Contracts | $0.00 | $18,444.10 | $0.00 |
| | | | Operating Expenditure | 2120231 | ROADM - Street Sweeping/Cleaning | Material & Contracts | $175,271.00 | $264,817.41 | $182,460.00 |
| | | | Operating Expenditure | 2120234 | ROADM - Street Lighting | Material & Contracts | $76,700.00 | $36,982.72 | $40,000.00 |
| | | | Operating Expenditure | 2120235 | ROADM - Traffic Signs/Equipment (Safety) | Material & Contracts | $27,751.00 | $42,344.77 | $50,000.00 |
| | | | Operating Expenditure | 2120250 | ROADM - Contract Services | Material & Contracts | $40,000.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2120252 | ROADM - Consultants | Material & Contracts | $45,000.00 | $16,115.00 | $30,000.00 |
| | | | Operating Expenditure | 2120286 | ROADM - Workshop/Depot Expensed Equipment | Material & Contracts | $50,000.00 | $62,678.68 | $50,000.00 |
| | | | Operating Expenditure | 2120288 | ROADM - Depot Building Operations | Material & Contracts | $49,690.00 | $56,945.07 | $54,593.00 |
| | | | Operating Expenditure | 2120289 | ROADM - Depot Building Maintenance | Material & Contracts | $45,711.00 | $44,065.44 | $50,282.00 |
| | | | Operating Expenditure | 2120234 | ROADM - Street Lighting | Utilities (Electricity, Water, Gas, Etc) | $325,792.00 | $428,939.86 | $400,000.00 |
| | | | Operating Expenditure | 2120288 | ROADM - Depot Building Operations | Utilities (Electricity, Water, Gas, Etc) | $4,079.00 | $4,019.24 | $4,079.00 |
| | | | Operating Expenditure | 2120292 | ROADM - Depreciation | Depreciation (Ex Asset Register) | $4,473,550.03 | $4,521,137.59 | $4,521,138.00 |
| | | | Operating Expenditure | 2120270 | ROADM - Loan Interest Repayments | Interest Expenses | $48,383.78 | $48,383.78 | $42,837.85 |
| | | | Operating Expenditure | 2120275 | ROADM - Lease Interest Repayments | Interest Expenses | $201.91 | $201.91 | $101.33 |
| | | | Operating Expenditure | 2120210 | ROADM - Bridge Maintenance - Outside BUA | Insurance | $31,774.00 | $29,017.58 | $28,687.00 |
| | | | Operating Expenditure | 2120288 | ROADM - Depot Building Operations | Insurance | $2,236.00 | $2,036.80 | $2,079.00 |
| | | | Operating Expenditure | 2120232 | ROADM - Crossover Council Contribution | Other Expenditure | $6,927.00 | $7,068.23 | $6,927.00 |
| | | | Operating Expenditure | 2120270 | ROADM - Loan Interest Repayments | Other Expenditure | $8,497.09 | $4,367.98 | $7,807.57 |
| | | | Operating Expenditure | 2120210 | ROADM - Bridge Maintenance - Outside BUA | Labour Overheads Allocated | $12,509.00 | $17,200.02 | $12,509.00 |
| | | | Operating Expenditure | 2120211 | ROADM - Road Maintenance Built Up Area - Sealed - Council Funde | Labour Overheads Allocated | $935,262.00 | $369,133.12 | $890,262.00 |
| | | | Operating Expenditure | 2120213 | ROADM - Road Maintenance Built Up Area - Formed - Council Func | Labour Overheads Allocated | $2,157.00 | $177.37 | $2,157.00 |
| | | | Operating Expenditure | 2120214 | ROADM - Road Maintenance Outside BUA - Sealed - Council Funde | Labour Overheads Allocated | $310,082.00 | $319,896.94 | $285,082.00 |
| | | | Operating Expenditure | 2120215 | ROADM - Road Maintenance Outside BUA - Gravel - Council Funde | Labour Overheads Allocated | $232,104.00 | $303,901.95 | $232,104.00 |
| | | | Operating Expenditure | 2120216 | ROADM - Road Maintenance Outside BUA - Formed - Council Fund | Labour Overheads Allocated | $8,191.00 | $7,793.50 | $8,191.00 |
| | | | Operating Expenditure | 2120219 | ROADM - Road Maintenance Built Up Area - Sealed - Flood Damag | Labour Overheads Allocated | $0.00 | $1,430.04 | $0.00 |
| | | | Operating Expenditure | 2120222 | ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage | Labour Overheads Allocated | $0.00 | $2,895.15 | $0.00 |
| | | | Operating Expenditure | 2120223 | ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage | Labour Overheads Allocated | $0.00 | $1,815.17 | $0.00 |
| | | | Operating Expenditure | 2120231 | ROADM - Street Sweeping/Cleaning | Labour Overheads Allocated | $11,284.00 | $22,052.26 | $11,284.00 |
| | | | Operating Expenditure | 2120234 | ROADM - Street Lighting | Labour Overheads Allocated | $5,836.00 | $1,556.97 | $5,836.00 |
| | | | Operating Expenditure | 2120235 | ROADM - Traffic Signs/Equipment (Safety) | Labour Overheads Allocated | $1,819.00 | $2,247.56 | $1,819.00 |
| | | | Operating Expenditure | 2120288 | ROADM - Depot Building Operations | Labour Overheads Allocated | $10,980.00 | $17,765.07 | $10,980.00 |
| | | | Operating Expenditure | 2120289 | ROADM - Depot Building Maintenance | Labour Overheads Allocated | $23,915.00 | $7,597.71 | $23,915.00 |
| | | | Operating Expenditure | 2120210 | ROADM - Bridge Maintenance - Outside BUA | Plant Operating Costs Allocated | $665.00 | $977.46 | $665.00 |
| | | | Operating Expenditure | 2120211 | ROADM - Road Maintenance Built Up Area - Sealed - Council Funde | Plant Operating Costs Allocated | $424,394.00 | $90,867.79 | $407,394.00 |
| | | | Operating Expenditure | 2120213 | ROADM - Road Maintenance Built Up Area - Formed - Council Func | Plant Operating Costs Allocated | $74.00 | $51.63 | $74.00 |
| | | | Operating Expenditure | 2120214 | ROADM - Road Maintenance Outside BUA - Sealed - Council Funde | Plant Operating Costs Allocated | $34,686.00 | $70,480.50 | $24,686.00 |
| | | | Operating Expenditure | 2120215 | ROADM - Road Maintenance Outside BUA - Gravel - Council Funde | Plant Operating Costs Allocated | $24,232.00 | $73,424.77 | $24,232.00 |
| | | | Operating Expenditure | 2120216 | ROADM - Road Maintenance Outside BUA - Formed - Council Fund | Plant Operating Costs Allocated | $1,530.00 | $2,059.08 | $1,530.00 |
| | | | Operating Expenditure | 2120219 | ROADM - Road Maintenance Built Up Area - Sealed - Flood Damag | Plant Operating Costs Allocated | $0.00 | $270.46 | $0.00 |
| | | | Operating Expenditure | 2120222 | ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage | Plant Operating Costs Allocated | $0.00 | $524.14 | $0.00 |
| | | | Operating Expenditure | 2120223 | ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage | Plant Operating Costs Allocated | $0.00 | $528.32 | $0.00 |
| | | | Operating Expenditure | 2120289 | ROADM - Depot Building Maintenance | Plant Operating Costs Allocated | $304.00 | $0.00 | $304.00 |
| | | | Operating Expenditure | 2120299 | ROADM - Administration Allocated | Admin Costs Allocated/Recovered | $1,442,332.00 | $1,171,699.00 | $1,573,224.00 |
| | | | Operating Income | 3120201 | ROADM - Road Contribution Income | Operating Grants, Subsidies & Contribut | $0.00 | $1,548.12 | $0.00 |
| | | | Operating Income | 3120210 | ROADM - Direct Road Grant (MRWA) | Operating Grants, Subsidies & Contribut | $0.00 | -$232,341.00 | $0.00 |
| | | | Operating Income | 3120201 | ROADM - Road Contribution Income | Fees And Charges | $0.00 | -$19,272.88 | $0.00 |
| | | | Operating Income | 3120210 | ROADM - Direct Road Grant (MRWA) | Non Operating Grants, Subsidies & Cont | -$232,341.00 | $0.00 | -$232,341.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | | **Parking Facilities** | Operating Expenditure | 2120465 | PARKING - Maintenance/Operations | Employee Costs | $32,227.00 | $11,231.96 | $32,227.00 |
| | | | Operating Expenditure | 2120465 | PARKING - Maintenance/Operations | Material & Contracts | $29,296.00 | $11,323.71 | $29,296.00 |
| | | | Operating Expenditure | 2120465 | PARKING - Maintenance/Operations | Labour Overheads Allocated | $81,581.00 | $28,307.47 | $81,581.00 |
| | | | Operating Expenditure | 2120465 | PARKING - Maintenance/Operations | Plant Operating Costs Allocated | $1,547.00 | $5,947.74 | $1,547.00 |
| | | | Capital Expenditure | 4120490 | PARKING - Infrastructure Carparks (Capital) | Material & Contracts | $20,000.00 | $5,950.00 | $0.00 |
| | | **Traffic Control (Vehicle Licensing)** | Operating Income | 3120520 | LICENSING - Fees & Charges | Fees And Charges | -$221.00 | -$1,029.97 | -$221.00 |
| | | | Operating Income | 3120535 | LICENSING - Other Income | Fees And Charges | $218.00 | $0.00 | $218.00 |
| **13** | **Economic Services** | **Rural Services** | Operating Expenditure | 2130112 | RURAL - Feral Animal Control | Material & Contracts | $0.00 | $3,461.64 | $0.00 |
| | | **Tourism And Area Promotion** | Operating Expenditure | 2130200 | TOUR - Employee Costs | Employee Costs | $200,619.00 | $176,459.44 | $222,729.80 |
| | | | Operating Expenditure | 2130203 | TOUR - Uniforms | Employee Costs | $0.00 | $222.12 | $0.00 |
| | | | Operating Expenditure | 2130204 | TOUR - Training & Development | Employee Costs | $0.00 | $4,309.67 | $0.00 |
| | | | Operating Expenditure | 2130208 | TOUR - Other Employee Expenses | Employee Costs | $14,137.00 | $14,086.72 | $15,863.65 |
| | | | Operating Expenditure | 2130208 | TOUR - Other Employee Expenses | Material & Contracts | $0.00 | $0.00 | $10,000.00 |
| | | | Operating Expenditure | 2130221 | TOUR - Information Technology | Material & Contracts | $46,489.00 | $17,289.99 | $29,329.00 |
| | | | Operating Expenditure | 2130240 | TOUR - Public Relations & Area Promotion | Material & Contracts | $129,000.00 | $66,950.12 | $65,000.00 |
| | | | Operating Expenditure | 2130241 | TOUR - Subscriptions & Memberships | Material & Contracts | $0.00 | $419.09 | $100.00 |
| | | | Operating Expenditure | 2130287 | TOUR - Other Expenses | Material & Contracts | $20,000.00 | $0.00 | $0.00 |
| | | | Operating Expenditure | 2130299 | TOUR - Administration Allocated | Admin Costs Allocated/Recovered | $178,930.00 | $139,387.00 | $195,198.00 |
| | | **Building Control** | Operating Expenditure | 2130300 | BUILD - Employee Costs | Employee Costs | $477,518.00 | $419,284.25 | $508,542.80 |
| | | | Operating Expenditure | 2130303 | BUILD - Uniforms | Employee Costs | $1,500.00 | $823.24 | $1,500.00 |
| | | | Operating Expenditure | 2130304 | BUILD - Training & Development | Employee Costs | $0.00 | $12,210.63 | $0.00 |
| | | | Operating Expenditure | 2130306 | BUILD - Fringe Benefits Tax (FBT) | Employee Costs | $9,182.00 | $0.00 | $9,182.00 |
| | | | Operating Expenditure | 2130308 | BUILD - Other Employee Expenses | Employee Costs | $33,619.00 | $3,582.51 | $36,237.56 |
| | | | Operating Expenditure | 2130320 | BUILD - Communication Expenses | Material & Contracts | $380.00 | $0.00 | $380.00 |
| | | | Operating Expenditure | 2130341 | BUILD - Subscriptions & Memberships | Material & Contracts | $5,400.00 | $3,013.00 | $5,400.00 |
| | | | Operating Expenditure | 2130350 | BUILD - Contract Services | Material & Contracts | $2,000.00 | $0.00 | $2,000.00 |
| | | | Operating Expenditure | 2130385 | BUILD - Legal Expenses | Material & Contracts | $500.00 | $0.00 | $500.00 |
| | | | Operating Expenditure | 2130310 | BUILD - Motor Vehicle Expenses | Plant Operating Costs Allocated | $11,800.00 | $9,669.21 | $11,800.00 |
| | | | Operating Expenditure | 2130399 | BUILD - Administration Allocated | Admin Costs Allocated/Recovered | $460,037.00 | $358,372.00 | $501,786.00 |
| | | | Operating Income | 3130320 | BUILD - Fees & Charges (Licences) | Fees And Charges | -$360,500.00 | -$269,674.87 | -$300,000.00 |
| | | | Operating Income | 3130321 | BUILD - Private Swimming Pool Inspection Fees | Fees And Charges | -$61,800.00 | -$97,581.15 | -$96,500.00 |
| | | | Operating Income | 3130335 | BUILD - Other Income | Fees And Charges | -$8,240.00 | -$3,477.10 | -$3,730.00 |
| | | | Operating Income | 3130302 | BUILD - Commissions - BSL & CTF | Other Revenue | -$3,296.00 | -$2,838.86 | -$2,400.00 |
| | | | Operating Income | 3130335 | BUILD - Other Income | Other Revenue | -$1,442.00 | -$5,536.14 | -$5,350.00 |
| | | **Saleyards And Markets** | Operating Expenditure | 2130487 | SALEYARDS - Other Expenses | Material & Contracts | $0.00 | $4,160.99 | $0.00 |
| | | | Operating Income | 3130420 | SALEYARDS - Fees & Charges | Fees And Charges | -$86,000.00 | -$91,415.41 | -$86,000.00 |
| | | **Economic Development** | Operating Expenditure | 2130600 | ECON DEV - Employee Costs | Employee Costs | $93,568.00 | $58,310.67 | $67,976.64 |
| | | | Operating Expenditure | 2130603 | ECON DEV - Uniforms | Employee Costs | $300.00 | $0.00 | $300.00 |
| | | | Operating Expenditure | 2130604 | ECON DEV - Training & Development | Employee Costs | $0.00 | $260.00 | $0.00 |
| | | | Operating Expenditure | 2130608 | ECON DEV - Other Employee Expenses | Employee Costs | $6,585.00 | $5,473.84 | $4,798.30 |
| | | | Operating Expenditure | 2130641 | ECON DEV - Subscriptions & Memberships | Material & Contracts | $0.00 | $15,200.00 | $86,100.00 |
| | | | Operating Expenditure | 2130650 | ECON DEV - Contract Services | Material & Contracts | $0.00 | $0.00 | $110,000.00 |
| | | | Operating Expenditure | 2130652 | ECON DEV - Consultants | Material & Contracts | $0.00 | $48,746.45 | $0.00 |
| | | | Operating Expenditure | 2130687 | ECON DEV - Other Expenses | Material & Contracts | $1,000.00 | $735.13 | $2,500.00 |
| | | | Operating Expenditure | 2130699 | ECON DEV - Administration Allocated | Admin Costs Allocated/Recovered | $120,520.00 | $104,679.00 | $131,475.00 |
| | | **Other Economic Services** | Operating Expenditure | 2130800 | OTH ECON - Employee Costs | Employee Costs | $47,010.00 | $862.44 | $50,257.32 |
| | | | Operating Expenditure | 2130808 | OTH ECON - Other Employee Expenses | Employee Costs | $3,308.00 | $0.00 | $3,577.05 |
| | | | Operating Expenditure | 2130855 | OTH ECON - Community Bus | Material & Contracts | $1,000.00 | $1,142.50 | $1,200.00 |
| | | | Operating Expenditure | 2130865 | OTH ECON - Standpipe Maintenance/Operations | Material & Contracts | $20,500.00 | $6,801.98 | $20,500.00 |
| | | | Operating Expenditure | 2130865 | OTH ECON - Standpipe Maintenance/Operations | Utilities (Electricity, Water, Gas, Etc) | $7,669.00 | $7,970.00 | $7,669.00 |
| | | | Operating Expenditure | 2130800 | OTH ECON - Employee Costs | Plant Operating Costs Allocated | $10,800.00 | $12,746.76 | $11,000.00 |
| | | | Operating Expenditure | 2130899 | OTH ECON - Administration Allocated | Admin Costs Allocated/Recovered | $44,732.00 | $34,847.00 | $48,791.00 |
| | | | Operating Income | 3130835 | OTH ECON - Other Income | Operating Grants, Subsidies & Contribut | -$50,000.00 | -$15,020.05 | -$15,000.00 |
| | | | Operating Income | 3130834 | OTH ECON - Other Fees & Charges | Fees And Charges | -$31,000.00 | -$41,667.36 | -$41,000.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| 14 | Other Property & Services | General Administration Overheads | Operating Expenditure | 2140200 | ADMIN - Employee Costs | Employee Costs | $1,670,761.00 | $2,002,579.66 | $2,150,882.06 |
| | | | Operating Expenditure | 2140203 | ADMIN - Uniforms | Employee Costs | $5,000.00 | $6,183.37 | $5,000.00 |
| | | | Operating Expenditure | 2140204 | ADMIN - Training & Development | Employee Costs | $831,137.00 | $664,905.76 | $995,528.36 |
| | | | Operating Expenditure | 2140205 | ADMIN - Recruitment | Employee Costs | $0.00 | $3,310.25 | $4,000.00 |
| | | | Operating Expenditure | 2140206 | ADMIN - Fringe Benefits Tax (FBT) | Employee Costs | $42,000.00 | $48,688.18 | $42,000.00 |
| | | | Operating Expenditure | 2140207 | ADMIN - WHS | Employee Costs | $0.00 | $19.36 | $0.00 |
| | | | Operating Expenditure | 2140208 | ADMIN - Other Employee Expenses | Employee Costs | $246,478.00 | $347,588.17 | $324,838.85 |
| | | | Operating Expenditure | 2140221 | ADMIN - Information Technology | Employee Costs | $1,226,961.00 | $998,304.63 | $1,506,314.39 |
| | | | Operating Expenditure | 2140227 | ADMIN - Records Management | Employee Costs | $2,000.00 | $613.64 | $3,000.00 |
| | | | Operating Expenditure | 2140250 | ADMIN - Contract Services | Employee Costs | $5,000.00 | $11,221.82 | $5,000.00 |
| | | | Operating Expenditure | 2140287 | ADMIN - Other Expenses | Employee Costs | $500.00 | $1,908.44 | $500.00 |
| | | | Operating Expenditure | 2140288 | ADMIN - Building Operations | Employee Costs | $25,283.00 | $3,034.93 | $25,283.00 |
| | | | Operating Expenditure | 2140289 | ADMIN - Building Maintenance | Employee Costs | $25,688.00 | $3,904.52 | $25,688.00 |
| | | | Operating Expenditure | 2140204 | ADMIN - Training & Development | Material & Contracts | $164,000.00 | $107,916.38 | $173,000.00 |
| | | | Operating Expenditure | 2140205 | ADMIN - Recruitment | Material & Contracts | $35,000.00 | $156,079.28 | $165,000.00 |
| | | | Operating Expenditure | 2140207 | ADMIN - WHS | Material & Contracts | $20,000.00 | $15,114.07 | $25,000.00 |
| | | | Operating Expenditure | 2140208 | ADMIN - Other Employee Expenses | Material & Contracts | $0.00 | $95,089.75 | $0.00 |
| | | | Operating Expenditure | 2140215 | ADMIN - Printing and Stationery | Material & Contracts | $36,600.00 | $26,343.15 | $36,600.00 |
| | | | Operating Expenditure | 2140216 | ADMIN - Postage and Freight | Material & Contracts | $29,000.00 | $38,891.05 | $29,000.00 |
| | | | Operating Expenditure | 2140220 | ADMIN - Communication Expenses | Material & Contracts | $79,609.00 | $81,495.36 | $110,747.00 |
| | | | Operating Expenditure | 2140221 | ADMIN - Information Technology | Material & Contracts | $2,198,439.07 | $989,755.83 | $1,732,583.07 |
| | | | Operating Expenditure | 2140226 | ADMIN - Office Equipment Mtce | Material & Contracts | $19,000.00 | $18,809.99 | $34,000.00 |
| | | | Operating Expenditure | 2140227 | ADMIN - Records Management | Material & Contracts | $72,702.00 | $14,318.27 | $57,702.00 |
| | | | Operating Expenditure | 2140240 | ADMIN - Advertising & Promotion | Material & Contracts | $10,000.00 | $1,130.92 | $10,000.00 |
| | | | Operating Expenditure | 2140241 | ADMIN - Subscriptions & Memberships | Material & Contracts | $35,000.00 | $21,979.73 | $22,000.00 |
| | | | Operating Expenditure | 2140250 | ADMIN - Contract Services | Material & Contracts | $53,000.00 | $14,251.83 | $3,000.00 |
| | | | Operating Expenditure | 2140252 | ADMIN - Consultants | Material & Contracts | $132,610.00 | $69,856.73 | $25,610.00 |
| | | | Operating Expenditure | 2140286 | ADMIN - Expensed Minor Asset Purchases | Material & Contracts | $40,000.00 | $33,183.53 | $44,000.00 |
| | | | Operating Expenditure | 2140287 | ADMIN - Other Expenses | Material & Contracts | $1,200.00 | $2,632.22 | $1,200.00 |
| | | | Operating Expenditure | 2140288 | ADMIN - Building Operations | Material & Contracts | $41,616.00 | $75,645.46 | $45,777.00 |
| | | | Operating Expenditure | 2140289 | ADMIN - Building Maintenance | Material & Contracts | $55,591.00 | $58,566.72 | $61,151.00 |
| | | | Operating Expenditure | 2140288 | ADMIN - Building Operations | Utilities (Electricity, Water, Gas, Etc) | $32,481.00 | $36,670.71 | $32,481.00 |
| | | | Operating Expenditure | 2140292 | ADMIN - Depreciation | Depreciation (Ex Asset Register) | $206,464.98 | $183,032.54 | $183,033.00 |
| | | | Operating Expenditure | 2140226 | ADMIN - Office Equipment Mtce | Interest Expenses | $887.89 | $887.89 | $445.50 |
| | | | Operating Expenditure | 2140270 | ADMIN - Loan Interest Repayments | Interest Expenses | $53,703.93 | $53,703.93 | $48,902.67 |
| | | | Operating Expenditure | 2140230 | ADMIN - Insurance Expenses (Other than Bldg and W/Comp) | Insurance | $87,395.00 | $88,830.14 | $81,271.00 |
| | | | Operating Expenditure | 2140288 | ADMIN - Building Operations | Insurance | $15,726.00 | $14,302.36 | $14,624.00 |
| | | | Operating Expenditure | 2140270 | ADMIN - Loan Interest Repayments | Other Expenditure | $9,375.33 | $4,810.86 | $8,681.54 |
| | | | Operating Expenditure | 2140282 | ADMIN - Bad Debts Expense | Other Expenditure | $0.00 | $9,316.38 | $0.00 |
| | | | Operating Expenditure | 2140288 | ADMIN - Building Operations | Labour Overheads Allocated | $64,003.00 | $7,465.69 | $64,003.00 |
| | | | Operating Expenditure | 2140289 | ADMIN - Building Maintenance | Labour Overheads Allocated | $65,026.00 | $12,932.90 | $65,026.00 |
| | | | Operating Expenditure | 2140210 | ADMIN - Motor Vehicle Expenses | Plant Operating Costs Allocated | $93,800.00 | $100,357.10 | $93,800.00 |
| | | | Operating Expenditure | 2140299 | ADMIN - Administration Overheads Recovered | Admin Costs Allocated/Recovered | -$7,686,050.00 | -$6,274,991.77 | -$8,173,459.00 |
| | | | Operating Income | 3140200 | ADMIN - Contributions & Donations | Operating Grants, Subsidies & Contribut | $0.00 | -$29,208.99 | $0.00 |
| | | | Operating Income | 3140210 | ADMIN - Grants | Operating Grants, Subsidies & Contribut | -$40,000.00 | -$43,117.85 | -$40,000.00 |
| | | | Operating Income | 3140220 | ADMIN - Fees & Charges | Fees And Charges | -$4,119.00 | -$5,018.07 | -$5,018.00 |
| | | | Operating Income | 3140290 | ADMIN - Profit on Disposal of Assets | Profit On Asset Disposal | $0.00 | -$12,726.82 | $0.00 |
| | | | Operating Income | 3140201 | ADMIN - Reimbursements | Other Revenue | -$103.00 | -$2,968.82 | -$103.00 |
| | | | Operating Income | 3140238 | ADMIN - Movement in LG House Units | Other Revenue | -$2,765.00 | $0.00 | -$2,765.00 |
| | | | Capital Expenditure | 4140214 | ADMIN - Buildings Non Specialised (Capital) | Material & Contracts | $0.00 | $89,307.26 | $0.00 |
| | | | Capital Expenditure | 4140214 | ADMIN - Buildings Non Specialised (Capital) | Non Operating Expenses | $75,000.00 | $0.00 | $40,000.00 |
| | | | Capital Expenditure | 4140220 | ADMIN - Furniture & Equipment (Capital) | Non Operating Expenses | $327,340.00 | $257,823.45 | $168,912.00 |

| Sch No. | Program | Sub-Program | Type | Account | Description | Inc/Exp Analysis Summary | 2025/26 Budget | 2025/26 Actual | 2026/27 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | | **Public Works Overheads** | Operating Expenditure | 2140300 | PWO - Employee Costs | Employee Costs | $324,434.00 | $367,291.99 | $299,387.44 |
| | | | Operating Expenditure | 2140303 | PWO - Uniforms | Employee Costs | $3,600.00 | $3,870.12 | $3,600.00 |
| | | | Operating Expenditure | 2140304 | PWO - Training & Development | Employee Costs | $90,788.00 | $71,307.66 | $90,888.00 |
| | | | Operating Expenditure | 2140306 | PWO - Fringe Benefits Tax (FBT) | Employee Costs | $42,000.00 | $32,086.73 | $42,000.00 |
| | | | Operating Expenditure | 2140307 | PWO - Protective Clothing | Employee Costs | $30,000.00 | $33,110.94 | $30,000.00 |
| | | | Operating Expenditure | 2140308 | PWO - Other Employee Expenses | Employee Costs | $165,818.00 | $355,557.68 | $177,955.47 |
| | | | Operating Expenditure | 2140323 | PWO - Sick Pay | Employee Costs | $73,481.00 | $161,629.79 | $73,481.00 |
| | | | Operating Expenditure | 2140324 | PWO - Annual Leave | Employee Costs | $146,963.00 | $0.00 | $146,801.00 |
| | | | Operating Expenditure | 2140325 | PWO - Public Holidays | Employee Costs | $88,174.00 | $0.00 | $88,174.00 |
| | | | Operating Expenditure | 2140330 | PWO - OHS and Toolbox Meetings | Employee Costs | $50,268.00 | $22,224.22 | $50,268.00 |
| | | | Operating Expenditure | 2140361 | PWO - Engineering & Technical Support | Employee Costs | $761,402.00 | $681,367.78 | $728,297.43 |
| | | | Operating Expenditure | 2140362 | PWO - Asset Management | Employee Costs | $767,627.00 | $650,981.44 | $1,104,494.83 |
| | | | Operating Expenditure | 2140365 | PWO - Maintenance/Operations | Employee Costs | $0.00 | $335,565.37 | $0.00 |
| | | | Operating Expenditure | 2140371 | PWO Bldg Mtce - Employee Costs | Employee Costs | $725,182.00 | $430,931.54 | $691,083.40 |
| | | | Operating Expenditure | 2140372 | PWO Bldg Mtce - Uniforms | Employee Costs | $0.00 | $744.19 | $0.00 |
| | | | Operating Expenditure | 2140304 | PWO - Training & Development | Material & Contracts | $100.00 | $175.17 | $0.00 |
| | | | Operating Expenditure | 2140315 | PWO - Printing and Stationery | Material & Contracts | $200.00 | $234.82 | $200.00 |
| | | | Operating Expenditure | 2140320 | PWO - Communication Expenses | Material & Contracts | $7,000.00 | $0.00 | $7,000.00 |
| | | | Operating Expenditure | 2140321 | PWO - Information Technology | Material & Contracts | $560.00 | $12,974.00 | $1,926.00 |
| | | | Operating Expenditure | 2140330 | PWO - OHS and Toolbox Meetings | Material & Contracts | $1,000.00 | $0.00 | $1,000.00 |
| | | | Operating Expenditure | 2140340 | PWO - Advertising & Promotion | Material & Contracts | $0.00 | $12,145.07 | $0.00 |
| | | | Operating Expenditure | 2140341 | PWO - Subscriptions & Memberships | Material & Contracts | $19,000.00 | $5,862.00 | $19,000.00 |
| | | | Operating Expenditure | 2140362 | PWO - Asset Management | Material & Contracts | $530,000.00 | $70,676.01 | $0.00 |
| | | | Operating Expenditure | 2140386 | PWO - Expensed Minor Asset Purchases | Material & Contracts | $600.00 | $1,550.81 | $600.00 |
| | | | Operating Expenditure | 2140387 | PWO - Other Expenses | Material & Contracts | $0.00 | $2,200.00 | $0.00 |
| | | | Operating Expenditure | 2140391 | PWO - Loss on Disposal of Assets | Loss On Asset Disposal | $51,171.00 | $36,564.19 | $51,171.00 |
| | | | Operating Expenditure | 2140329 | PWO - Insurance Expenses (Except Workers Comp) | Insurance | $0.00 | $52.10 | $0.00 |
| | | | Operating Expenditure | 2140393 | PWO - LESS Allocated to Works (PWO's) | Labour Overheads Allocated | -$3,690,298.00 | -$2,926,359.03 | -$3,511,552.04 |
| | | | Operating Expenditure | 2140310 | PWO - Motor Vehicle Expenses | Plant Operating Costs Allocated | $27,500.00 | $170,769.49 | $27,500.00 |
| | | | Operating Expenditure | 2140330 | PWO - OHS and Toolbox Meetings | Plant Operating Costs Allocated | $111.00 | $0.00 | $111.00 |
| | | | Operating Expenditure | 2140361 | PWO - Engineering & Technical Support | Plant Operating Costs Allocated | $37,400.00 | $0.00 | $37,400.00 |
| | | | Operating Expenditure | 2140362 | PWO - Asset Management | Plant Operating Costs Allocated | $50,885.00 | $0.00 | $50,885.00 |
| | | | Operating Expenditure | 2140365 | PWO - Maintenance/Operations | Plant Operating Costs Allocated | $1,961.00 | $1,817.00 | $1,961.00 |
| | | | Operating Expenditure | 2140379 | PWO Bldg Mtce - Motor Vehicle Expenses | Plant Operating Costs Allocated | $78,501.00 | $0.00 | $78,501.00 |
| | | | Operating Income | 3140335 | PWO - Other Income | Fees And Charges | $0.00 | -$2,095.99 | $0.00 |
| | | | Operating Income | 3140390 | PWO - Profit on Disposal of Assets | Profit On Asset Disposal | -$313,428.00 | -$198,143.66 | -$313,428.00 |
| | | | Operating Income | 3140335 | PWO - Other Income | Other Revenue | -$72,000.00 | -$81,454.26 | -$83,000.00 |
| | | | Capital Expenditure | 4140330 | PWO - Plant & Equipment (Capital) | Non Operating Expenses | $1,832,000.00 | $1,336,470.07 | $1,034,000.00 |
| | | | Capital Income | 5140350 | PWO - Proceeds on Disposal of Assets | Proceeds On Disposal Of Assets | -$540,000.00 | -$387,354.81 | -$278,000.00 |
| | | **Plant Operating Costs** | Operating Expenditure | 2140400 | POC - Internal Plant Repairs - Wages & O/Head | Employee Costs | $10,954.00 | $2,789.06 | $2,900.00 |
| | | | Operating Expenditure | 2140411 | POC - External Parts & Repairs | Material & Contracts | $505,000.00 | $397,404.37 | $485,000.00 |
| | | | Operating Expenditure | 2140412 | POC - Fuels and Oils | Material & Contracts | $280,000.00 | $307,657.18 | $372,000.00 |
| | | | Operating Expenditure | 2140413 | POC - Tyres and Tubes | Material & Contracts | $6,000.00 | $37,121.92 | $40,000.00 |
| | | | Operating Expenditure | 2140416 | POC - Licences/Registrations | Material & Contracts | $0.00 | $29,587.21 | $0.00 |
| | | | Operating Expenditure | 2140418 | POC - Expendable Tools / Consumables | Material & Contracts | $20,000.00 | $3,774.97 | $4,000.00 |
| | | | Operating Expenditure | 2140492 | POC - Depreciation | Depreciation (Ex Asset Register) | $508,683.00 | $418,948.96 | $418,949.00 |
| | | | Operating Expenditure | 2140417 | POC - Insurance Expenses | Insurance | $25,920.00 | $24,997.43 | $25,189.00 |
| | | | Operating Expenditure | 2140416 | POC - Licences/Registrations | Other Expenditure | $24,000.00 | $0.00 | $31,000.00 |
| | | | Operating Expenditure | 2140400 | POC - Internal Plant Repairs - Wages & O/Head | Labour Overheads Allocated | $0.00 | $12,877.25 | $13,200.00 |
| | | | Operating Expenditure | 2140494 | POC - LESS Plant Operation Costs Allocated to Works | Plant Operating Costs Allocated | -$1,357,057.00 | -$1,072,598.64 | -$1,368,500.00 |
| | | | Operating Income | 3140401 | POC - Reimbursements | Other Revenue | -$1,000.00 | -$181.82 | -$100.00 |
| | | | Operating Income | 3140410 | POC - Fuel Tax Credits Grant Scheme | Other Revenue | -$22,500.00 | -$24,594.71 | -$24,100.00 |
| | | **Salaries And Wages** | Operating Expenditure | 2140503 | SAL - Workers Compensation Expense | Employee Costs | $10,000.00 | $25,287.65 | $10,000.00 |
| | | | Operating Income | 3140501 | SAL - Reimbursement - Workers Compensation | Other Revenue | -$10,000.00 | $0.00 | -$10,000.00 |
| | | | Operating Income | 3140502 | SAL - Reimbursement - Parental Leave | Other Revenue | $0.00 | -$22,754.40 | $0.00 |
| | | **Stock** | Operating Expenditure | 2140960 | STOCK - Stock Variance | Material & Contracts | $0.00 | -$1,190.33 | $0.00 |
| | | | Capital Expenditure | 4140906 | STOCK - Materials Issued | Material & Contracts | $0.00 | -$183,472.00 | $0.00 |
| | | | | | | | **$15,823,917.46** | **$12,368,136.46** | **$13,120,369.54** |



# Fees and Charges Schedule

SHIRE of CAPEL

# Schedule of Fees and Charges 2026/27

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **GENERAL PURPOSE FUNDING** | | | | | | |
| **Property Searches** | | | | | | |
| Property Enquiry (Rates Only) | 3030121 | 0451 | 61.65 | N/A | 61.65 | N |
| Detailed Property Enquiry (Rates, Orders & Requisitions) | 3030121 | 0451 | 122.10 | N/A | 122.10 | N |
| | | | | | | |
| **GOVERNANCE** | | | | | | |
| **Photocopying** | | | | | | |
| 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 |
| | | | | | | |
| **Electoral Rolls** | | | | | | |
| Complete Set | 3040220 | 0456 | 160.00 | N/A | 160.00 | N |
| | | | | | | |
| **Freedom of Information** | | | | | | |
| **(Prescribed by Freedom of Information Act 1992)** | | | | | | |
| Personal Information | 3040220 | 0623 | | | No Fee | Y |
| Application fee for Non Personal information (per application) | 3040220 | 0623 | 30.00 | N/A | 30.00 | Y |
| Dealing with the application (per hour) | 3040220 | 0623 | 30.00 | N/A | 30.00 | 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 |
| | | | | | | |
| **Sale of Documents** | | | | | | |
| Purchase of an Audio Recording of a Council Meeting | 3040220 | 0573 | 17.00 | N/A | 17.00 | N |
| Single copies of Agenda or Minutes | 3040220 | 0573 | 46.85 | N/A | 46.85 | N |
| | | | | | | |
| **Payment Related Fees** | | | | | | |
| Returned Cheques Administration Fee | 3140201 | 0513 | 24.95 | 2.50 | 27.45 | N |
| | | | | | | |
| **LAW ORDER AND PUBLIC SAFETY** | | | | | | |
| **Fire Prevention** | | | | | | |
| Failure to Comply with a Bushfire Order | 3050140 | 0773 | 100.00 | 10.00 | 110.00 | N |
| | | | | | | |
| **Poundage of cattle impounded (First 24 hours or part)** | | | | | | |
| **(Local Government (Miscellaneous Provisions) Act 1960)** | | | | | | |
| 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 |
| | | | | | | |
| **Poundage of cattle impounded (Subsequently each 24 hours or part)** | | | | | | |
| **(Local Government (Miscellaneous Provisions) Act 1960)** | | | | | | |
| 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 |
| | | | | | | |
| **Sustenance of cattle impounded (Each 24 hours or part)** | | | | | | |
| **(Local Government (Miscellaneous Provisions) Act 1960)** | | | | | | |
| Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, or calves, per head | 3050220 | 0923 | 80.00 | 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 |
| | | | | | | |
| **Ranger's Fees (If impounded after 6am and before 6pm)** | | | | | | |
| **(Local Government (Miscellaneous Provisions) Act 1960)** | | | | | | |
| 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 |
|---|---|---|---|---|---|---|
| **Ranger's Fees (If impounded after 6pm and before 6am)** | | | | | | |
| **(Local Government (Miscellaneous Provisions) Act 1960)** | | | | | | |
| 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 | | | | | | |
| | | | | | | |
| **Damage by Trespass** (per head) | | | | | | |
| **(Local Government (Miscellaneous Provisions) Act 1960)** | | | | | | |
| **Trespass in enclosed land (growing crop) etc.** | | | | | | |
| 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 |
| | | | | | | |
| **Trespass unenclosed land** | | | | | | |
| 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 |
| | | | | | | |
| **Trespass in other enclosed land** | | | | | | |
| 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 | | | | | | |
| | | | | | | |
| **Impounding Fees – Dogs** | | | | | | |
| **(Dog Act 1976, Dog Local Law)** | | | | | | |
| 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 | |
| **Impounding Fees – Cats** | | | | | | |
| **(Cat Act 2011, Cats Local Law)** | | | | | | |
| 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 | |
| **Dog Registration** | | | | | | |
| **(Dog Regulations 2013)** | | | | | | |
| **Unsterilised dog** | | | | | | |
| 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 |
| **Sterilised dog** | | | | | | |
| 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 |
| | | | | | | |
| **Cat Registration** | | | | | | |
| **(Cat Regulations 2012)** | | | | | | |
| **Sterilised Cat** | | | | | | |
| 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 |
| | | | | | | |
| **Vehicle Pound Fees** | | | | | | |
| 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 |
|---|---|---|---|---|---|---|
| **Fines Enforcement Fees** | | | | | | |
| **(Fines Penalties and Infringements Notice Enforcement Regulations 1994)** | | | | | | |
| Issuing Final Demand | 3050335 | 0953 | 28.30 | N/A | 28.30 | N |
| Preparing enforcement certificate | 3050335 | 0953 | 24.10 | N/A | 24.10 | N |
| Registration of infringement notice | 3050335 | 0953 | 90.50 | N/A | 90.50 | N |
| | | | | | | |
| **Miscellaneous Fees** | | | | | | |
| 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 |
| | | | | | | |
| **HEALTH** | | | | | | |
| ***Shire of Capel Health Local Laws 2000*** | | | | | | |
| Lodging House Registration (New and Renewal) including inspection | 3070421 | 0726 | 250.00 | N/A | 250.00 | N |
| Registration Fee Keeping of Pigeons or Doves | 3070421 | 0726 | 164.00 | N/A | 164.00 | N |
| Renewal Fee Keeping of Pigeons or Doves | 3070421 | 0726 | 90.00 | N/A | 90.00 | N |
| Registration Fee Keeping of Birds | 3070421 | 0726 | 164.00 | N/A | 164.00 | N |
| Renewal Fee Keeping of Birds | 3070421 | 0726 | 90.00 | N/A | 90.00 | N |
| | | | | | | |
| **Trading in Public Places - General (Not for Profit Groups are fee exempt)** | | | | | | |
| Permit Fee | 3070421 | 0720 | 82.00 | N/A | 82.00 | N |
| Daily Charge | 3070421 | 0720 | 35.00 | N/A | 35.00 | N |
| Weekly Charge | 3070421 | 0720 | 102.00 | N/A | 102.00 | N |
| Monthly Charge | 3070421 | 0720 | 181.00 | N/A | 181.00 | N |
| Annual Charge | 3070421 | 0720 | 850.00 | N/A | 850.00 | N |
| | | | | | | |
| **Aquatic Facilities** | | | | | | |
| Surveillance | 3070421 | 0711 | 120.00 | N/A | 120.00 | Y |
| Monthly Water Sampling | 3070421 | 0711 | 50.00 | N/A | 50.00 | Y |
| | | | | | | |
| **Sampling** | | | | | | |
| Water, food, asbestos (per site). Plus analytical charges at cost | 3070421 | 0711 | 110.00 | N/A | 110.00 | N |
| | | | | | | |
| **Public Buildings (Not for Profit Groups are fee exempt)** | | | | | | |
| Certificate of Approval including inspection | 3070421 | 1344 | 121.55 | N/A | 125.00 | Y |
| Surveillance | 3070421 | 0712 | 121.55 | N/A | 125.00 | Y |
| | | | | | | |
| **Liquor Control** | | | | | | |
| Issue of s39 Certificate (Building, Health and Local Government) - Liquor Control Act 1988 | 3070421 | 1343 | 114.00 | N/A | 114.00 | Y |
| | | | | | | |
| **Caravan Parks & Camping Grounds** | | | | | | |
| **(Caravan Parks & Camping Grounds Regulations 1997)** | | | | | | |
| 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 | N |
| Temporary Residential Accommodation | 3070421 | 0711 | 500.00 | N/A | 500.00 | N |
| | | | | | | |
| **Food Business (Not for Profit Groups are fee exempt)** | | | | | | |
| | | | | | | |
| Notification Fee | 3070421 | 0721 | 45.00 | N/A | 45.00 | N |
| Registration Fee including inspection | 3070421 | 0712 | 140.00 | N/A | 140.00 | N |
| Annual Administration Fee | 3070421 | 0711 | 45.00 | N/A | 45.00 | N |
| Surveillance - Low Risk | 3070421 | 0722 | 110.00 | N/A | 110.00 | N |
| Surveillance - Medium Risk | 3070421 | 0724 | 220.00 | N/A | 220.00 | N |
| Surveillance - High Risk | 3070421 | 0727 | 340.00 | N/A | 340.00 | N |
| Report to Settlement Agents | 3070421 | 1343 | 140.00 | N/A | 140.00 | N |
| | | | | | | |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **Noise** | | | | | | |
| Reg 13 Construction sites | 3070421 | 0711 | 150.00 | N/A | 150.00 | N |
| Reg 14A Waste collection and other works | 3070421 | 0711 | 500.00 | N/A | 500.00 | Y |
| Reg 16 Motor Sport and Shooting venues | 3070421 | 0711 | 500.00 | N/A | 500.00 | Y |
| Reg 18 Entertainment venues | 3070421 | 0711 | 1,000.00 | N/A | 1,000.00 | Y |
| Reg 18 Late fee | 3070421 | 0711 | 250.00 | N/A | 250.00 | Y |
| Event Noise Monitoring (minimum charge for first 3 hours) | 3070421 | 0711 | 500.00 | N/A | 500.00 | N |
| Event Noise Monitoring per hour after first 3 hours | 3070421 | 0711 | 140.00 | N/A | 140.00 | N |
| | | | | | | |
| **Effluent Disposal** | | | | | | |
| **Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974** | | | | | | |
| Approval to Construct | 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 | 3100321 | 1993 | 118.00 | N/A | 118.00 | N |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Smoothie bike hire - flat rate per day (Not for Profit Groups are fee exempt) | 3070435 | 1307 | 33.00 | N/A | 33.00 | N |
| Health Business Assessments (eg skin penetration) including inspection | 3070421 | 0711 | 140.00 | N/A | 140.00 | N |
| | | | | | | |
| **EDUCATION AND WELFARE** | | | | | | |
| **Senior Citizens Centre** | | | | | | |
| Meetings (Community groups max 2 hours) | 3080435 | 5043 | 32.18 | 3.22 | 35.40 | N |
| | | | | | | |
| **COMMUNITY AMENITIES** | | | | | | |
| **Sanitation** (per annum) **(WARR Act 2007, Section 67)** | | | | | | |
| **Household Refuse Removal** | | | | | | |
| Two Bin Refuse Collection Service, including 4 standard tip entries - Household Refuse Removal - Domestic and Recycling (Rural and Semi-rural) | 3100120 | 1803 | 388.00 | N/A | 388.00 | N |
| 2nd & subsequent refuse bin | 3100127 | 1793 | 160.00 | N/A | 160.00 | N |
| 2nd & subsequent recycling bin | 3100127 | 1793 | 172.00 | N/A | 172.00 | N |
| Two Bin Refuse Collection Service (Commercial and Industrial) | 3100120 | 1803 | 298.00 | N/A | 298.00 | N |
| Three Bin Refuse Collection Service, including 4 standard tip entries - Household Refuse Removal - Domestic, Recycling & Organics (Residential) | 3100120 | 1803 | 456.00 | N/A | 456.00 | N |
| 2nd & subsequent refuse bin | 3100127 | 1793 | 160.00 | N/A | 160.00 | N |
| 2nd & subsequent recycling bin | 3100127 | 1793 | 172.00 | N/A | 172.00 | N |
| Additional Weekly Domestic Service (alternate week collection) | 3100120 | 1002 | 175.00 | N/A | 175.00 | N |
| Greenwaste & Hardwaste Collection Fee (Boyanup, Capel, Dalyellup, Peppermint Grove Beach) | 3100120 | 1803 | 46.00 | N/A | 46.00 | N |
| Hardwaste Collection Fee (Gelorup, Stratham, North Boyanup) | 3100120 | 1803 | 27.00 | N/A | 27.00 | N |
| | | | | | | |
| **Sanitation** | | | | | | |
| Supply waste bin for rubbish removal at community event (per bin/day) | 3100101 | 1183 | 47.27 | 4.73 | 52.00 | N |
| | | | | | | |
| **Capel Waste Transfer Station** | | | | | | |
| **General Waste (co-mingled) Per:** | | | | | | |
| Refuse Bag (no bigger than 0.06m$^3$) | 3100131 | 1000 | 9.09 | 0.91 | 10.00 | N |
| Wheelie Bin (0.24m$^3$) | 3100131 | 1000 | 20.00 | 2.00 | 22.00 | N |
| General Waste Car/Small Ute (0.52m$^3$) | 3100131 | 1000 | 30.91 | 3.09 | 34.00 | N |
| General Waste Ute/Trailer/Small Truck (<0.64m$^3$) | 3100131 | 1000 | 38.18 | 3.82 | 42.00 | N |
| Large Ute/ Large Trailer above 0.64m3/Small Truck (non-commercial) | 3100131 | 1000 | 49.09 | 4.91 | 54.00 | N |
| **Tyres** | | | | | | |
| Car | 3100131 | 1000 | 22.73 | 2.27 | 25.00 | N |
| Truck | 3100131 | 1000 | 40.00 | 4.00 | 44.00 | N |
| Car (Rimmed) | 3100131 | 1000 | 27.27 | 2.73 | 30.00 | N |
| Truck (Rimmed) | 3100131 | 1000 | 45.45 | 4.55 | 50.00 | N |
| **Fridges** | | | | | | |
| Non-degassed | 3100131 | 1000 | 22.73 | 2.27 | 25.00 | N |
| Degassed with certificate | 3100131 | 1000 | 11.82 | 1.18 | 13.00 | N |
| **Cardboard** | | | | | | |
| Flattened | 3100131 | 1000 | 4.55 | 0.45 | 5.00 | N |
| Non-flattened (trailer 0.64m3) | 3100131 | 1000 | 16.36 | 1.64 | 18.00 | N |
| **E-Waste** | | | | | | |
| CRT or tube TV | 3100131 | 1000 | 20.91 | 2.09 | 23.00 | N |
| LCD or Plasma TV, stereo or other larger electrical item | 3100131 | 1000 | 16.36 | 1.64 | 18.00 | N |
| **Other Waste (per item)** | | | | | | |
| Car Bodies, trailers, small boats | 3100131 | 1000 | 40.91 | 4.09 | 45.00 | N |
| Truck Bodies | 3100131 | 1000 | 70.91 | 7.09 | 78.00 | N |
| Rubble/m$^3$ (Clean fill only) | 3100131 | 1000 | 63.64 | 6.36 | 70.00 | N |
| Rubble (trailer 0.64m3) | 3100131 | 1000 | 36.36 | 3.64 | 40.00 | N |
| Wood (1 trailer 0.64m3) | 3100131 | 1000 | 21.82 | 2.18 | 24.00 | N |
| Mattress (inner spring) | 3100131 | 1000 | 72.73 | 7.27 | 80.00 | N |
| Oil | 3100131 | 1000 | 0.00 | 0.00 | 0.00 | N |
| Scrap metal | 3100131 | 1000 | 0.00 | 0.00 | 0.00 | N |
| Glass | 3100131 | 1000 | 0.00 | 0.00 | 0.00 | N |
| Co-mingle recycling | 3100131 | 1000 | 0.00 | 0.00 | 0.00 | N |
| Batteries | 3100131 | 1000 | 0.00 | 0.00 | 0.00 | N |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **Green Waste** | | | | | | |
| Car or Utility vehicle (Load size 0 - 1.0 m3) | 3100131 | 1000 | 18.18 | 1.82 | 20.00 | N |
| Trailer 6x4 or 7x5 - no sides (Load size 0 - 1.0 m3) | 3100131 | 1000 | 18.18 | 1.82 | 20.00 | N |
| Trailer 6x4 or 7x5 with sides (Load size 1.0 - 2.5 m3) | 3100131 | 1000 | 26.36 | 2.64 | 29.00 | N |
| Trailer 8x5 - no sides (Load size 1.0 - 2.5 m3) | 3100131 | 1000 | 26.36 | 2.64 | 29.00 | N |
| Trailer 8x5 - with sides or small truck (Load size 2.5 - 5.0 m3) | 3100131 | 1000 | 50.00 | 5.00 | 55.00 | N |
| Truck (Load size > 5.0 m3) | 3100131 | 1000 | 70.00 | 7.00 | 77.00 | N |
| | | | | | | |
| **(Planning and Development Act 2005, Planning and Development Regulations 2009)** | | | | | | |
| **1** Determining a **development application** (other than for an extractive industry) where the development **has not commenced** or been carried out and the estimated cost of the development is: | **SEE NOTES BELOW** | | | | | |
| (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 $500,000 | | | 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 |
| **NOTES:**<br>**(1)** Application for development approval relates to proposed or new land uses and developments other than for:<br>(i) a change of use, alteration or extension, continuation of non-conforming use;<br>(ii) an extractive industry;<br>(iii) retrospective development approval;<br>(iv) an amendment to a development approval; or<br>(v) a home-based business approval.<br>**(2)** Regulatory fee* for development approval includes applications for signs and advertising devices.<br>**(3)** Regulatory fees applying in application types 1 (a) to (f) are calculated based on the prescribed value contained in Part 7 - Local government planning charges of the Planning and Development Regulations 2009.<br>**(4)** Nil GST is applicable to items 1 (a) to (f).<br>**(5)** All application fees are calculated based on the estimated value of the development (i.e. reference Cordell commercial, industrial and housing building cost guide for WA).<br>**(6)** Regulatory fees charged in items 1 (a) to (f) do not incorporate the costs of any public advertising or neighbouring landowner / occupant notifications, as may be required.<br>**(7)** If the development has commenced or has been carried out without approval, an additional amount that is twice the amount of the maximum fee payable for determining the application may be charged by way of penalty in addition to the application fee. Making the total fee payable for an application for retrospective development approval being three times the base application fee cost. | | | | | | |
| 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 diplay 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 **extractive industry** where the development **has not commenced** or been carried out | 3100620 | 1031 | 739.00 | N/A | 739.00 | Y |
| | | | | | | |
| **4** Determining a development application for an **extractive industry** where the development **has commenced** 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 Chec**k - Determining an application for advice made under the *Planning and Development (local Planning Schemes) Regulations 2015* , 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 **initial application** for approval of a **home occupation/home business** where the home occupation **has not commenced** or been carried out | 3100620 | 1031 | 222.00 | N/A | 222.00 | Y |
| | | | | | | |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **7** Determining an initial application for approval of a **home occupation/home business** where the home occupation has **commenced** | 3100620 | 1031 | The fee in item 6 plus, by way of penalty, twice that fee | | | Y |
| | | | | | | |
| **8** Determining an application for the **renewal of an approval of a home occupation/home business** where the application is made **before the approval expires** | 3100620 | 1031 | 73.00 | N/A | 73.00 | Y |
| | | | | | | |
| **9** Determining an application for the **renewal of an approval of home occupation/home business** where the application is made **after the approval has expired** | 3100620 | 1031 | The fee in item 8 plus, by way of penalty, twice that fee | | | Y |
| | | | | | | |
| **10** Determining an initial application for approval of a **Family Day Care & other** residential based activities where the occupation **has not commenced** or been carried out | 3100620 | 1031 | 363.65 | N/A | 363.65 | N |
| | | | | | | |
| **11** Determining an initial application for approval of a **Family Day Care & other** residential based activities where the occupation **has commenced** | 3100620 | 1031 | The fee in item 10 plus, by way of penalty, twice that fee | | | N |
| | | | | | | |
| **12** Determining an application for **change of use or for alteration or extension or change of a non-conforming** use to which item 1 does not apply, where the change or the alteration, extension or change **has not commenced** or been carried out | 3100620 | 1031 | 295.00 | N/A | 295.00 | Y |
| | | | | | | |
| **13** Determining an application for **change of use or for alteration or extension or change of a non-conforming** use to which item 2 does not apply, where the change or the alteration, extension or change **has commenced** or been carried out | 3100620 | 1031 | The fee in item 12 plus, by way of penalty, twice that fee - changed from 10 to 14 | | | Y |
| | | | | | | |
| **14** Providing a zoning certificate | 3100620 | 1031 | 73.00 | N/A | 73.00 | Y |
| | | | | | | |
| **15** Replying to a property settlement questionnaire | 3100620 | 1031 | 73.00 | N/A | 73.00 | Y |
| | | | | | | |
| **16** Providing written planning advice (includes Home/Other Business advice to satisfy Statutory Licencing Requirements) | 3100620 | 1031 | 73.00 | N/A | 73.00 | Y |
| | | | | | | |
| **17** Strata Title – Preliminary Determination | 3100635 | 2243 | 170.70 | N/A | 170.70 | N |
| | | | | | | |
| **18** 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 |
| | | | | | | |
| **19** 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% | |
| | | | | | | |
| **20** Section 40 Certificate (Liquor Licence) | 3100635 | 2233 | 104.32 | 10.43 | 114.75 | N |
| | | | | | | |
| **21** South West Joint Design Review Panel Sitting Fees | 3100635 | 2233 | 2,100.00 | N/A | 2,100.00 | |
| | | | | | | |
| **22** Short Term Rental Accommodation (STRA) New & Renewals (includes advertising fee) | 3100635 | 2233 | 400.00 | N/A | 400.00 | Y |
| | | | | | | |
| **23** Scheme Amendments | 3100620 | 1031 | As per Part 7, Division 2, Planning and Development Regulations 2009 | | | Y |
| | | | | | | |
| **24** Structure Plans Assessment | 3100620 | 1031 | As per Part 7, Division 2, Planning and Development Regulations 2009 | | | Y |
| | | | | | | |
| **25** Structure Plan Modifications, Design Guidelines Assessments | 3100620 | 1031 | As per Part 7, Division 2, Planning and Development Regulations 2009 | | | Y |
| | | | | | | |
| **26** Local Development Plan (LDP) | 3100620 | 1031 | As per Part 7, Division 2, Planning and Development Regulations 2009 | | | Y |
| | | | | | | |
| **TOWN PLANNING SCHEMES** | | | | | | |
| 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 |
| | | | | | | |
| **DEVELOPMENT CONTRIBUTION PLAN** | | | | | | |
| 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 |
| | | | | | | |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **Development Assessment Panel Fees** | | | | | | |
| **(Planning and Development (Development Assessment Panels) Regulations 2011)** | | | | | | |
| **1** A DAP application where the estimated cost of the development is: | | | | | | |
| (a) less than $2 million | 3100635 | 2233 | 5,612.00 | N/A | 5,612.00 | Y |
| (b) not less than $2 million and less than $7 million | 3100635 | 2233 | 6,480.00 | N/A | 6,480.00 | Y |
| (c) not less than $7 million and less than $10 million | 3100635 | 2233 | 10,004.00 | N/A | 10,004.00 | Y |
| (d) not less than $10 million and less than $12.5 million | 3100635 | 2233 | 10,886.00 | N/A | 10,886.00 | Y |
| (e) not less than $12.5 million and less than $15 million | 3100635 | 2233 | 11,195.00 | N/A | 11,195.00 | Y |
| (f) not less than $15 million and less than $17.5 million | 3100635 | 2233 | 11,507.00 | N/A | 11,507.00 | Y |
| (g) not less than $17.5 million and less than $20 million | 3100635 | 2233 | 11,818.00 | N/A | 11,818.00 | Y |
| (h) $20 million or more | 3100635 | 2233 | 12,129.00 | N/A | 12,129.00 | Y |
| (i) not less than $50 million | 3100635 | 2233 | 17,524.00 | N/A | 17,524.00 | Y |
| **2** An application under regulation 17 (Form 2: Amendment) | 3100635 | 2233 | 278.00 | N/A | 278.00 | Y |
| | | | | | | |
| **CEMETERY - CAPEL & BOYANUP (Gazettal in accordance with Section 53 of the Cemeteries Act 1986)** | | | | | | |
| **Land** | | | | | | |
| 2.4m x 1.2m Single Depth | 3100720 | 1040 | 561.82 | 56.18 | 618.00 | N |
| 2.4m x 2.4m Double Depth | 3100720 | 1040 | 842.73 | 84.27 | 927.00 | N |
| **Burial** | | | | | | |
| Adult | 3100720 | 1040 | 936.36 | 93.64 | 1,030.00 | N |
| Child (Under 7 years) | 3100720 | 1040 | 655.45 | 65.55 | 721.00 | N |
| Stillborn Child | 3100720 | 1040 | 468.18 | 46.82 | 515.00 | N |
| **Placement of Ashes** | | | | | | |
| Burial Area | 3100720 | 1040 | 187.27 | 18.73 | 206.00 | N |
| Single placement in niche wall Capel/Boyanup (including plaque) | 3100720 | 1040 | 327.73 | 32.77 | 360.50 | N |
| Double placement in niche wall Capel (including plaque) | 3100720 | 1040 | 421.36 | 42.14 | 463.50 | N |
| **Extra Charges** | | | | | | |
| Graves deeper than 1.8m | | | | | | |
| Each additional 0.3m | 3100720 | 1040 | 93.64 | 9.36 | 103.00 | N |
| Exhumation | 3100720 | 1040 | 936.36 | 93.64 | 1,030.00 | N |
| Interment of oblong or oversized | 3100720 | 1040 | 140.45 | 14.05 | 154.50 | N |
| Burial on Saturday/Sunday/Public holiday | 3100720 | 1040 | 468.18 | 46.82 | 515.00 | N |
| Removal of monumental work prior to reopening of grave | 3100720 | 1040 | Quote | Quote | Quote | |
| Interment without due notice | 3100720 | 1040 | 234.09 | 23.41 | 257.50 | N |
| **Miscellaneous Charges** | | | | | | |
| Funeral Director's License - annual | 3100720 | 1040 | 206.00 | N/A | 206.00 | N |
| Funeral Director's License – per interment | 3100720 | 1040 | 82.40 | N/A | 82.40 | N |
| Monumental Mason Licence - Annual | 3100720 | 1040 | 206.00 | N/A | 206.00 | N |
| Monumental Mason Licence - Per Intern | 3100720 | 1040 | 82.40 | N/A | 82.40 | N |
| Issue of Grant of right of burial | 3100720 | 1040 | 56.65 | N/A | 56.65 | N |
| Copy of Grant of right of burial | 3100720 | 1040 | 25.75 | N/A | 25.75 | N |
| Renewal of Grant of right of burial | 3100720 | 1040 | 113.30 | N/A | 113.30 | N |
| For use of metal number plate | 3100720 | 1040 | 23.41 | 2.34 | 25.75 | N |
| Permission to erect a headstone or monument | 3100722 | 1042 | 70.23 | 7.02 | 77.25 | N |
| For reserving a grave | 3100720 | 1040 | 187.27 | 18.73 | 206.00 | N |
| For reserving a niche single and double plot | 3100720 | 1040 | 187.27 | 18.73 | 206.00 | N |
| Grave number – search fee | 3100720 | 1040 | 20.60 | N/A | 20.60 | N |
| | | | | | | |
| **RECREATION AND CULTURE** | | | | | | |
| **1. HALLS AND COMMUNITY CENTRES (Facilities)** | | | | | | |
| **Fee Notes** | | | | | | |
| **Education/Child Services/Playgroup Hire -** 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 facilites or those child or education specific bookable spaces determined by Shire of Capel Officers | | | | | | |
| **Annual Usage Fee -** 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 | | | | | | |
| **Shared Kitchen** - 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) | | | | | | |
| **Alcohol** - Hirers intending to consume or sell alcohol are responsible for obtaining the appropriate permits prior to their hire | | | | | | |
| | | | | | | |
| **NOTES TO THE BUDGET** | **Account Number** | **Charge Type** | **Fee (Ex GST)** | **GST** | **Hourly Fee (Inc. GST)** | **Stat Y/N** |
| **Capel Community Centre** | | | | | | |
| Hall & Shared Kitchen (Community Use) | 3110121 | Space to Co. | 31.82 | 3.18 | 35.00 | N |
| Hall & Shared Kitchen (Commercial Use) | 3110121 | Space to Co. | 50.00 | 5.00 | 55.00 | N |
| | | | | | | |
| **Capel Infant Health and Child Services Centre** | | | | | | |
| Activity Room & Shared Kitchen (currently not available for public hire) | 3080120 | Space to Co. | 16.36 | 1.64 | 18.00 | N |
| Education/Child Services/Playgroup Area | 3080120 | Space to Co. | 9.09 | 0.91 | 10.00 | N |
| | | | | | | |
| **Boyanup Hugh Kilpatrick Memorial Centre** | | | | | | |
| Hall & Shared Kitchen (Community Use) | 3110121 | Space to Co. | 31.82 | 3.18 | 35.00 | N |
| Hall & Shared Kitchen (Commercial Use) | 3110121 | Space to Co. | 50.00 | 5.00 | 55.00 | N |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Hourly Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **Boyanup Jack and Mary Kitchen Community Centre** | | | | | | |
| Activity Room & Shared Kitchen (Community Use) | 3110121 | Space to Co. | 16.36 | 1.64 | 18.00 | N |
| Activity Room & Shared Kitchen (Commercial Use) | 3110121 | Space to Co. | 50.00 | 5.00 | 55.00 | N |
| Meeting Room & Shared Kitchen | 3110121 | Space to Co. | 13.64 | 1.36 | 15.00 | N |
| Education/Child Services/Playgroup Area | 3110121 | Space to Co. | 9.09 | 0.91 | 10.00 | N |
| | | | | | | |
| **Gelorup Community Centre** | | | | | | |
| Hall & Shared Kitchen (Community Use) | 3110121 | Space to Co. | 31.82 | 3.18 | 35.00 | N |
| Hall & Shared Kitchen (Commercial Use) | 3110121 | Space to Co. | 50.00 | 5.00 | 55.00 | N |
| Annual Fee for Gelorup Community Inc. | 3110121 | | | 650.00 | | N |
| | | | | | | |
| **Dalyellup Community Centre** | | | | | | |
| Hall & Shared Kitchen (Community Use) | 3110121 | Space to Co. | 31.82 | 3.18 | 35.00 | N |
| Hall & Shared Kitchen (Commercial Use) | 3110121 | Space to Co. | 50.00 | 5.00 | 55.00 | N |
| Meeting Room & Shared Kitchen (Community Use) | 3110121 | Space to Co. | 11.36 | 1.14 | 12.50 | N |
| Meeting Room & Shared Kitchen (Commercial Use) | 3110121 | Space to Co. | 18.18 | 1.82 | 20.00 | N |
| Activity Room & Shared Kitchen (currently not available for public hire) | 3110121 | Space to Co. | 16.36 | 1.64 | 18.00 | N |
| Education/Child Services/Playgroup Area | 3110121 | Space to Co. | 9.09 | 0.91 | 10.00 | N |
| Annual Fee for Dalyellup Seniors Association Inc. | 3110121 | | | 3000.00 | | N |
| | | | | | | |
| **Peppermint Grove Beach Community Centre** | | | | | | |
| Hall & Shared Kitchen (Community Use) | 3110121 | Space to Co. | 31.82 | 3.18 | 35.00 | N |
| Hall & Shared Kitchen (Commercial Use) | 3110121 | Space to Co. | 50.00 | 5.00 | 55.00 | |
| Annual Fee for Peppermint Grove Beach Community Association. | 3110121 | | | 650.00 | | N |
| | | | | | | |
| **Dalyellup Library and Youth Hub Meeting Rooms** | | | | | | |
| Library Meeting Room 1 (Community) per hour | 3110120 | Space to Co. | | | No charge | N |
| Library Meeting Room 1 (Community) full day | 3110120 | Space to Co. | | | No charge | N |
| Library Meeting Room 1 (Commercial) per hour | 3110120 | Space to Co. | 7.27 | 0.73 | 8.00 | N |
| Library Meeting Room 1 (Commercial) full day | 3110120 | Space to Co. | 43.64 | 4.36 | 48.00 | N |
| Library Meeting Room 3 (Community) per hour | 3110120 | Space to Co. | | | No charge | N |
| Library Meeting Room 3 (Community) full day | 3110120 | Space to Co. | | | No charge | N |
| Library Meeting Room 3 (Commercial) per hour | 3110120 | Space to Co. | 7.27 | 0.73 | 8.00 | N |
| Library Meeting Room 3 (Commercial) full day | 3110120 | Space to Co. | 43.64 | 4.36 | 48.00 | N |
| Library Retreat Room (Community) per hour | 3110120 | Space to Co. | | | No charge | N |
| Library Retreat Room (Community) full day | 3110120 | Space to Co. | | | No charge | N |
| Library Retreat Room (Commercial) per hour | 3110120 | Space to Co. | 7.27 | 0.73 | 8.00 | N |
| Library Retreat Room (Commercial) full day | 3110120 | Space to Co. | 43.64 | 4.36 | 48.00 | N |
| | | | | | | |
| **Activity and Workshop Spaces** | | | | | | |
| Activity Room (Community) per hour | 3110120 | Space to Co. | 16.36 | 1.64 | 18.00 | N |
| Activity Room (Community) full day | 3110120 | Space to Co. | 98.18 | 9.82 | 108.00 | N |
| Activity Room (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 24.55 | 2.45 | 27.00 | N |
| Activity Room (Commercial) per hour | 3110120 | Space to Co. | 42.73 | 4.27 | 47.00 | N |
| Activity Room (Commercial) full day | 3110120 | Space to Co. | 257.27 | 25.73 | 283.00 | N |
| Activity Room (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 56.36 | 5.64 | 62.00 | N |
| Youth Room (Community) per hour | 3110120 | Space to Co. | 42.73 | 4.27 | 47.00 | N |
| Youth Room (Community) full day | 3110120 | Space to Co. | 256.36 | 25.64 | 282.00 | N |
| Youth Room (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 53.64 | 5.36 | 59.00 | N |
| Youth Room (Commercial) per hour | 3110120 | Space to Co. | 114.55 | 11.45 | 126.00 | N |
| Youth Room (Commercial) full day | 3110120 | Space to Co. | 687.27 | 68.73 | 756.00 | N |
| Youth Room (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 142.73 | 14.27 | 157.00 | N |
| | | | | | | |
| **Technology and Specialist Spaces** | | | | | | |
| Computer Lab - Exclusive (Community) per hour | 3110120 | Space to Co. | 14.55 | 1.45 | 16.00 | N |
| Computer Lab - Exclusive (Community) full day | 3110120 | Space to Co. | 87.27 | 8.73 | 96.00 | N |
| Computer Lab - Exclusive (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 21.82 | 2.18 | 24.00 | N |
| Computer Lab - Exclusive (Commercial) per hour | 3110120 | Space to Co. | 33.64 | 3.36 | 37.00 | N |
| Computer Lab - Exclusive (Commercial) full day | 3110120 | Space to Co. | 201.82 | 20.18 | 222.00 | N |
| Computer Lab - Exclusive (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 50.91 | 5.09 | 56.00 | N |
| Tech Hub - Exclusive (Community) per hour | 3110120 | Space to Co. | 38.18 | 3.82 | 42.00 | N |
| Tech Hub - Exclusive (Community) full day | 3110120 | Space to Co. | 229.09 | 22.91 | 252.00 | N |
| Tech Hub - Exclusive (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 57.27 | 5.73 | 63.00 | N |
| Tech Hub - Exclusive (Commercial) per hour | 3110120 | Space to Co. | 89.09 | 8.91 | 98.00 | N |
| Tech Hub - Exclusive (Commercial) full day | 3110120 | Space to Co. | 534.55 | 53.45 | 588.00 | N |
| Tech Hub - Exclusive (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 133.64 | 13.36 | 147.00 | N |
| Studio (Community) per hour | 3110120 | Space to Co. | 16.36 | 1.64 | 18.00 | N |
| Studio (Community) full day | 3110120 | Space to Co. | 98.18 | 9.82 | 108.00 | N |
| Studio (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 20.00 | 2.00 | 22.00 | N |
| Studio (Commercial) per hour | 3110120 | Space to Co. | 44.55 | 4.45 | 49.00 | N |
| Studio (Commercial) full day | 3110120 | Space to Co. | 267.27 | 26.73 | 294.00 | N |
| Studio (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 55.45 | 5.55 | 61.00 | N |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Hourly Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **Technology and Specialist Spaces** | | | | | | |
| Foyer / Gallery (Community) per hour | 3110120 | Space to Co. | 20.91 | 2.09 | 23.00 | N |
| Foyer / Gallery (Community) full day | 3110120 | Space to Co. | 124.55 | 12.45 | 137.00 | N |
| Foyer / Gallery (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 31.82 | 3.18 | 35.00 | N |
| Foyer / Gallery (Commercial) per hour | 3110120 | Space to Co. | 49.09 | 4.91 | 54.00 | N |
| Foyer / Gallery (Commercial) full day | 3110120 | Space to Co. | 294.55 | 29.45 | 324.00 | N |
| Foyer / Gallery (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 73.64 | 7.36 | 81.00 | N |
| Meeting Room 4 (Community) per hour | 3110120 | Space to Co. | 57.27 | 5.73 | 63.00 | N |
| Meeting Room 4 (Community) full day | 3110120 | Space to Co. | 343.64 | 34.36 | 378.00 | N |
| Meeting Room 4 (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 86.36 | 8.64 | 95.00 | N |
| Meeting Room 4 (Commercial) per hour | 3110120 | Space to Co. | 79.09 | 7.91 | 87.00 | N |
| Meeting Room 4 (Commercial) full day | 3110120 | Space to Co. | 474.55 | 47.45 | 522.00 | N |
| Meeting Room 4 (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 99.09 | 9.91 | 109.00 | N |
| Tech Lounge - Exclusive (Community) per hour | 3110120 | Space to Co. | 38.18 | 3.82 | 42.00 | N |
| Tech Lounge - Exclusive (Community) full day | 3110120 | Space to Co. | 230.91 | 23.09 | 254.00 | N |
| Tech Lounge - Exclusive (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 57.27 | 5.73 | 63.00 | N |
| Tech Lounge - Exclusive (Commercial) per hour | 3110120 | Space to Co. | 102.73 | 10.27 | 113.00 | N |
| Tech Lounge - Exclusive (Commercial) full day | 3110120 | Space to Co. | 616.36 | 61.64 | 678.00 | N |
| Tech Lounge - Exclusive (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 154.55 | 15.45 | 170.00 | N |
| Commercial Kitchen - Exclusive (Community) per hour | 3110120 | Space to Co. | 11.82 | 1.18 | 13.00 | N |
| Commercial Kitchen - Exclusive (Community) full day | 3110120 | Space to Co. | 70.91 | 7.09 | 78.00 | N |
| Commercial Kitchen - Exclusive (Community After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 18.18 | 1.82 | 20.00 | N |
| Commercial Kitchen - Exclusive (Commercial) per hour | 3110120 | Space to Co. | 27.27 | 2.73 | 30.00 | N |
| Commercial Kitchen - Exclusive (Commercial) full day | 3110120 | Space to Co. | 163.64 | 16.36 | 180.00 | N |
| Commercial Kitchen - Exclusive (Commercial After Hours 5pm - 12am) per hour | 3110120 | Space to Co. | 40.91 | 4.09 | 45.00 | N |
| Commercial Kitchen - Cleaning Fee | 3110120 | Space to Co. | 45.45 | 4.55 | 50.00 | N |
| | | | | | | |
| **2. Electric Vehicle Charging Station** | | | | | | |
| Dalyellup Library and Youth Hub $0.65 per kw (Including GST) | 3110120 | | 0.59 | 0.06 | 0.65 | N |
| | | | | | | |
| **3. Bond** | | | **Bond Charge** | | | |
| **General Facility Hire Bond** | | | 250.00 | | 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 | |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **4. Keys** | | | | | | |
| 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* | | | | | | |
| | | | | | | |
| **5. Foreshores and Reserves Permit** | | | | | | |
| Application Processing Fee | 3110320 | Space to Co. | 22.73 | 2.27 | 25.00 | N |
| | | | | | | |
| **6. After Hours Alarm Monitoring** | | | | | | |
| Call out fee - Shire Managed and Owned Facilities | 3110135 | 1107 | 127.27 | 12.73 | 140.00 | N |
| | | | | | | |
| **7. Recreation Grounds** | | | | | | |
| **Lighting Tower Charges (per tower per hour of use):** | | | | | | |
| 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 | N/A | N/A | N/A | N |
| East Daleyllup Sports Ground - electrical charges (Automated Haytec system - consumption charges) | 3110301 | 1104 | N/A | N/A | N/A | N |
| | | | | | | |
| **8. Hardcourts** | | | | | | |
| 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 |
| | | | | | | |
| **9. Sports Pavilion - Capel, Dalyellup, Boyanup** | | | | | | |
| Meeting Room (including Kitchen) | 3110323 | 2683 | 454.60 | 45.40 | 500.00 | N |
| | | | | | | |
| **10. Sports Pavilion & Ground Usage - Capel & Dalyellup** | | | | | | |
| **Annual Usage Fee for Seasonal Tenants:** | | | | | | |
| Senior Team Fee (Per Senior Player) | 3110323 | 2683 | 15.50 | N/A | 15.50 | N |
| Junior Team Fee (Per Junior Player)* 16 years of age and under | 3110323 | 2683 | 7.50 | N/A | 7.50 | N |
| Seasonal Tenancy Fee (Per Club) | 3110323 | 2683 | 200.00 | N/A | 200.00 | N |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **Capel, Boyanup & Peppermint Grove Recreation Grounds:** | | | | | | |
| 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 | | | | | | |
| **Dalyellup Recreation Facilities** - 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 |
| | | | | | | |
| **EVENTS** | | | | | | |
| **Fee for Assessing an Event Risk Management Plan:** | | | | | | |
| Events expecting less than 500 people | 3110700 | 4823 | 41.32 | 4.13 | 45.45 | N |
| Events expecting between 500 – 1000 people | 3110700 | 4823 | 72.50 | 7.25 | 79.75 | N |
| Events expecting greater than 1,000 people | 3110700 | 4823 | 106.65 | 7.00 | 113.65 | N |
| Event Alcohol Sales Application | 3110700 | 4823 | 27.35 | 7.00 | 34.35 | N |
| | | | | | | |
| **Stall Holders & Traders - Events** | | | | | | |
| **Tier 1 - Community Events (Up to 200 PAX)** | | | | | | |
| Food Vendor (4 x 3 m) site | 3110700 | 4823 | 150.00 | N/A | 150.00 | N |
| Coffee, Juice, Slushie, Ice Cream, Confectionary Vendor (4 x 3 m) site | 3110700 | 4823 | 120.00 | N/A | 120.00 | N |
| Private Schools or Commercial Business Stalls (3 x 3 m) site | 3110700 | 4823 | 100.00 | N/A | 100.00 | N |
| Makers Market Stall (Large - 3 x 6 m) | 3110700 | 4823 | 70.00 | N/A | 70.00 | N |
| Makers Market Stall (Standard - 3 x 3 m) | 3110700 | 4823 | 50.00 | N/A | 50.00 | N |
| Inkind product or service stall (Standard - 3 x 3 m) | 3110700 | 4823 | 0.00 | N/A | 0.00 | N |
| | | | | | | |
| **Tier 2 - Medium Events (200 - 1000 PAX)** | | | | | | |
| Food Vendor (4 x 3 m) site | 3110700 | 4823 | 200.00 | N/A | 200.00 | N |
| Coffee, Juice, Slushie, Ice Cream, Confectionary Vendor (4 x 3 m) site | 3110700 | 4823 | 150.00 | N/A | 150.00 | N |
| Private Schools or Commercial Business Stalls (3 x 3 m) site | 3110700 | 4823 | 130.00 | N/A | 130.00 | N |
| Makers Market Stall (Large - 3 x 6 m) | 3110700 | 4823 | 90.00 | N/A | 90.00 | N |
| Makers Market Stall (Standard - 3 x 3 m) | 3110700 | 4823 | 60.00 | N/A | 60.00 | N |
| Inkind product or service stall (Standard - 3 x 3 m) | 3110700 | 4823 | 0.00 | N/A | 0.00 | N |
| | | | | | | |
| **Tier 3 - Major Events (1000 + PAX)** | | | | | | |
| Food Vendor (4 x 3 m) site | 3110700 | 4823 | 300.00 | N/A | 300.00 | N |
| Coffee, Juice, Slushie, Ice Cream, Confectionary Vendor (4 x 3 m) site | 3110700 | 4823 | 220.00 | N/A | 220.00 | N |
| Private Schools or Commercial Business Stalls (3 x 3 m) site | 3110700 | 4823 | 200.00 | N/A | 200.00 | N |
| Makers Market Stall (Large - 3 x 6 m) | 3110700 | 4823 | 120.00 | N/A | 120.00 | N |
| Makers Market Stall (Standard - 3 x 3 m) | 3110700 | 4823 | 70.00 | N/A | 70.00 | N |
| Inkind product or service stall (Standard - 3 x 3 m) | 3110700 | 4823 | 0.00 | N/A | 0.00 | N |
| | | | | | | |
| **LIBRARIES** | | | | | | |
| 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 |
| | | | | | | |
| **CAMPING CHARGES** | | | | | | |
| Council Ovals | 3110321 | 1112 | 6.73 | 0.67 | 7.40 | N |
| Adults (per night) | 3110321 | 1112 | 2.64 | 0.26 | 2.90 | N |
| Children under 12 years (per night) | | | | | No Fee | N |
| Pre-school children | | | | | No Fee | N |
| | | | | | | |
| **COMMUNITY BUS HIRE SUBSIDY** | | | | | | |
| Per half day (up to 100km's) | 3110301 | 7773 | 85.14 | 8.51 | 93.65 | N |
| - $0.50 per km for subsequent km's | | | | | | |
| | | | | | | |
| Per full day (up to 200km's) | 3110301 | 7773 | 170.23 | 17.02 | 187.25 | N |
| - $0.50 per km for subsequent km's | | | | | | |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **ECONOMIC SERVICES** | | | | | | |
| **BUILDING CONTROL - REGULATORY FEE SCHEDULE** | | | | | | |
| **(Building Regulations 2012)** | | | | | | |
| | | | | | | |
| **BUILDING PERMIT APPLICATIONS** | | | | | | |
| **Residential - Class 1 and 10** | | | | | | |
| 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 |
| | | | | | | |
| **Commercial - Class 2 to 9** | | | | | | |
| 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 |
| | | | | | | |
| **DEMOLITION PERMIT APPLICATIONS** | | | | | | |
| **Residential - Class 1 and 10** | | | | | | |
| Permit Fee | 3130320 | 1300 | 110.00 | N/A | 110.00 | Y |
| | | | | | | |
| **Commercial - Class 2 to 9** | | | | | | |
| Permit Fee (for each storey of a 2-9 building) | 3130320 | 1300 | 110.00 | N/A | 110.00 | Y |
| | | | | | | |
| **EXTENSION OF TIME APPLICATIONS** | | | | | | |
| 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 |
| | | | | | | |
| **OCCUPANCY PERMIT APPLICATIONS** | | | | | | |
| 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 |
| | | | | | | |
| **UNAUTHORISED WORK APPLICATIONS** | | | | | | |
| 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 not been done | | | | | | |
| Fee | 3130320 | 1300 | 110.00 | N/A | 110.00 | Y |
| | | | | | | |
| **MISCELLANEOUS (REGULATORY)** | | | | | | |
| 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 |
| **Swimming Pool four yearly inspection (Reg 53A Building Regulations 2012 (WA)** | | | | | | |
| Statutory Pool/Spa Safety Program Annual Fee 2026/2027 | 3130321 | 1350 | 78.00 | N/A | 78.00 | Y |
| Initial Inspection Fee - includes re-inspections | 3130321 | 1350 | 312.00 | N/A | 312.00 | Y |
| Inspection outside of Annual Inspection Program | 3130321 | 1350 | 312.00 | N/A | 312.00 | Y |
| | | | | | | |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **Building Act Part 8. Div. 3 Smoke Alarms** | | | | | | |
| An application for approval | 3130320 | 1300 | 179.40 | N/A | 179.40 | Y |
| | | | | | | |
| **Building Regs Sch 2 Div. 3 it. 1** | | | | | | |
| 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 |
| | | | | | | |
| **BUILDING CONTROL - NON-REGULATORY FEE SCHEDULE** | | | | | | |
| | | | | | | |
| **PERMIT APPLICATIONS** | | | | | | |
| Post demolition inspection fee (all demolition permits) | 3130320 | 1300 | 363.32 | 36.33 | 399.65 | N |
| Re-inspection fee or additional inspection fee (per hour charge) | 3130320 | 1300 | 181.82 | 18.18 | 200.00 | N |
| | | | | | | |
| **BUILDING AND PLANNING SERVICES** | | | | | | |
| **Building officer additional service / advice** | | | | | | |
| Fee per hour | 3130335 | 1304 | 188.91 | 18.89 | 207.80 | N |
| | | | | | | |
| **BUILDING CODE COMPLIANCE** | | | | | | |
| Certificate of Design Compliance (residential) - 0.13% of construction cost, minimum $370.00 | 3130335 | 1304 | 383.91 | 38.39 | 422.30 | N |
| Certificate of Design Compliance (commercial) Quote required - $181.00 hourly rate | 3130335 | 1304 | 187.91 | 18.79 | 206.70 | N |
| Certificate of Construction Compliance Quote required - $181.00 hourly rate | 3130335 | 1304 | 187.91 | 18.79 | 206.70 | N |
| Certificate of Building Compliance - 0.09% of construction cost, minimum $360.00 | 3130335 | 1304 | 373.64 | 37.36 | 411.00 | N |
| | | | | | | |
| **MISCELLANEOUS (NON-REGULATORY)** | | | | | | |
| Building Permit Search Request | 3130335 | 1304 | 72.80 | 7.20 | 80.00 | N |
| Site Plan Search | 3130335 | 1304 | 27.30 | 2.70 | 30.00 | N |
| | | | | | | |
| **REHABILITATION BOND (CHARGES ARE PER HECTARE)** | | | | | | |
| 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 | | | | | | |
| | | | | | | |
| 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 | 807.50 | N/A | 807.50 | N |
| | | | | | | |
| **ENGINEERING - TECHNICAL SERVICES** | | | | | | |
| **TRAFFIC MANAGEMENT** | | | | | | |
| Traffic Management Plan (TMP) Application Fee | 3120201 | 3294 | 166.05 | 16.60 | 182.65 | N |
| Fast Track Applications - Processed within 3 business days | 3120201 | 3294 | 723.32 | 72.33 | 795.65 | N |
| Traffic Management Plan (TMP) Application Fee - with Permanent Road Closure | 3120201 | 3294 | 1,055.73 | 105.57 | 1,161.30 | N |
| Traffic Management Plan (TMP) Application Fee- with Temporary Road Closure (greater than or equal to 10 business days) | 3120201 | 3294 | 704.91 | 70.49 | 775.4 | N |
| Agree to meet any other costs above application fees including DOLA fees and any field survey costs | | | | | | |
| | | | | | | |
| **ENGINEERING ADVICE, INVESTIGATIONS, SURVEY AND DESIGN** | | | | | | |
| Traffic Count Data - fee per site recording | 3120201 | 3294 | 77.86 | 7.79 | 85.65 | N |
| Activities in road reserves - Application & Issuance of a Permit | 3120201 | 3294 | 58.35 | N/A | 58.35 | N |
| Works in Thoroughfare - Application & Issuance of a Permit | 3120201 | 3294 | 79.55 | N/A | 79.55 | N |
| Verge Treatments - To process applications | 3120201 | 3294 | 53.00 | N/A | 53.00 | N |
| Various Services (evaluate, provide advice, inspect, sign off etc.) | | | | | | |
| Permit for Excavation / Opening of Thoroughfares | 3120201 | 3294 | 297.00 | N/A | 297.00 | N |
| | | | | | | |
| **STANDPIPE POTABLE WATER (MAINS CONNECTED)** | | | | | | |
| Roe Street, Capel - Standpipe (per kL) | 3130821 | 1406 | 3.65 | N/A | 3.65 | N |
| Charlotte Street, Boyanup - Standpipe (per kL) | 3130821 | 1406 | 3.65 | N/A | 3.65 | N |
| | | | | | | |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **SUBDIVISIONS** | | | | | | |
| **SUPERVISION AND OTHER FEES** | | | | | | |
| 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 | 141.18 | 14.12 | 155.30 | N |
| - actual hourly rate thereafter | | | | | | |
| | | | | | | |
| **BONDING** | | | | | | |
| For subdivision works - A non-refundable administartion fee by LG to handle the setting up of the bond agreement and its implementation | 3140335 | 1402 | 1,000.00 | 100.00 | 1,100.00 | N |
| **Landscape Maintenance Bond (Subdivisions)** | | | | | | |
| All plantings **shall** be supported by a maintenance and watering period of at least two summer periods to ensure full establishment.<br>( Can be expected to be 5%of contRact value for landscape works (Ex GST) as acceptable to the Local Government) | 9341537 | 6352 | | | Not negotiable | N |
| **Streetscape Maintenance Bond (Subdivisions)** | | | | | | |
| Where developer/s arrange for landscaping to take place, it **shall** be supported by a maintenance and watering period of at least two summer periods after planting to ensure proper establishment.<br>(Developer to provide cost estimate with detailed breakdown of two year period for Shire approval as the bond value) | 9341537 | 6353 | | | Not negotiable | N |
| **Outstanding works Bond (Subdivisions)** | | | | | | |
| 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 |
| **Defect Liability Bond (Subdivisions)** | | | | | | |
| Prior to the clearance of the subdivision, the developer **may** be required to pay 5% of of the works as calculated on the total contractual cost of the subdivision being the subject of the clearance | 9341534 | 1700 | | | Negotiable | N |
| **Public Open Space Landscape Establishment Bond (Subdivisions)** | | | | | | |
| For the establishment of POS landscaped areas - withhold 2 years of negotiated maintenance costs for the duration of the maintenance period | 9341537 | 6355 | | | Negotiable | N |
| **Soil Stabilization Bond (Subdivisions)** | | | | | | |
| A soil stabilization bond **may** be required in areas where climatic, site and soil conditions are such that wind born dust or soil erosion and deposition may casue significant problems. The table lists the rate of cost: | 9341537 | 6356 | | | Negotiable | |
| Site Classification 1 - Negligible risk = $Nil | | | | | | |
| Site Classification 2 - Low Risk = $600 / ha | | | | | | |
| Site Classification 3 - Medium Risk = $1800 / ha | | | | | | |
| Site Classification 4 - High Risk = $3600 / ha | | | | | | |
| | | | | | | |
| **Dust Control and Sand drift Bond (Subdivisions)** | | | | | | |
| In those locations, where climatic conditions are such that wind borne dust and sand drift **may** cause significant problems, the responsible LGA may require this bond as a condition of approval of the engineering drawings.<br>The table lists the rate of cost: | 9341537 | 6357 | | | Negotiable | |
| Site Classification 1 - Negligible risk = $Nil | | | | | | |
| Site Classification 2 - Low Risk = $600 / ha | | | | | | |
| Site Classification 3 - Medium Risk = $1800 / ha | | | | | | |
| Site Classification 4 - High Risk = $3600 / ha | | | | | | |
| | | | | | | |
| **Crossovers** | | | | | | |
| 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 | 46.82 | 4.68 | 51.50 | 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'<br>(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'<br>(E.g.: Max Contribution Rural = $96.50 x (3x6)+1)m2 x 0.5= $916.75) | | | | | |
| | | | | | | |
| **Signage** | | | | | | |
| Relocate existing sign & post - per sign | 3120201 | 3294 | Price on Application | | Price on Application | N |
| Shift sign onto existing structure/post | 3120201 | 3294 | 212.20 | N/A | 212.20 | N |
| Supply & install standard blue & white directional sign | 3120201 | 3294 | 371.32 | 37.13 | 408.45 | N |
| Application & Issuance of a Permit or Letter of Support Signage | 3120201 | 3294 | 58.35 | N/A | 58.35 | N |
| | | | | | | |
| **ROAD TRAFFIC WARNING SIGNS** | | | | | | |
| Set of 2 signs, posts and installation | 3120201 | 1404 | 685.14 | 68.51 | 753.65 | N |
| Application approval fee | 3120201 | 1404 | 145.32 | 14.53 | 159.85 | N |
| | | | | | | |
| **OTHER SIGNAGE** | | | | | | |
| New Rural Street Number sign with post - supply and installed | 3120201 | 3295 | 125.36 | 12.54 | 137.90 | N |
| Replacement Rural Street Number - supply and installed | 3120201 | 3295 | 38.59 | 3.86 | 42.45 | N |
| Supply and installation of replacement post | 3120201 | 3295 | 86.82 | 8.68 | 95.50 | N |
| | | | | | | |

| NOTES TO THE BUDGET | Account Number | Charge Type | Fee (Ex GST) | GST | Total Fee (Inc. GST) | Stat Y/N |
|---|---|---|---|---|---|---|
| **LICENSING** | | | | | | |
| Sale of "Shire of Capel" Number Plates | 3120520 | | 117.27 | 11.73 | 129.00 | N |
| Sale of Number Plates - Police Licensing Fee | 3120535 | | 225.00 | N/A | 225.00 | N |
| | | | | | | |
| **Bonding of Works for Development Approval** | | | | | | |
| 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 | 102.40 | N/A | 102.40 | N |
| Crossovers - per m2 | 3120201 | 3296 | 102.40 | N/A | 102.40 | N |
| | | | | | | |
| **Kerbing** | | | | | | |
| Remove existing kerbing - per lineal metre | 3120201 | 1256 | 70.00 | N/A | 70.00 | N |
| Laying mountable concrete kerbing - per lineal metre | 3120201 | 1256 | 76.35 | N/A | 76.35 | N |
| Reinstate paving bricks behind kerb - per m2 | 3120201 | 1256 | 82.75 | N/A | 82.75 | N |
| Reinstate concrete or asphalt behind kerb - per m2 | 3120201 | 1256 | 82.75 | N/A | 82.75 | N |
| Footpath - Dual use footpath (100mm thick, broom finish, rounded edges, 2m wide) per m2 | 3120201 | 1256 | 117.20 | N/A | 117.20 | N |
| Soakwell - Supply & install (dry conditions) of stormwater soakwells with grated lids | | | | | | |
| Size 900x600mm | 3120201 | 1256 | 1,897.90 | N/A | 1,897.90 | N |
| Administration charge for Future Works (Non-Refundable)<br>Note: The Shire of Capel future works cost of 25% added for bonding for works to be completed at a later date | 3120201 | 1256 | 964.45 | 96.45 | 1,060.90 | N |
| | | | | | | |
| **EXTRACTIVE INDUSTRY** | | | | | | |
| 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 |
| | | | | | | |