



ANNUAL BUDGET

2025/2026


Shire of Dardanup

Annual Budget

2025/26

1 Executive Summary

Under the provisions of the *Local Government Act 1995* (the Act), the Shire of Dardanup is required to prepare and adopt an Annual Budget for each financial year. The budget is required to be adopted by the 31st of August each year. Under the Act, the budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations that support the Act.

As is the policy at Shire of Dardanup, the budget has been developed through an extensive process of consultation and review by the Shire's management and Council. Furthermore, the 2025/26 Annual Budget presented in this report has been formally adopted by the Council on 25th of June 2025.

As part of the Integrated Planning and Reporting annual review cycle, Council reviewed and endorsed the Shire of Dardanup's Long Term Financial Plan 2025/26-2034/35 in their ordinary meeting on 21st of May 2025 which in turn formed the basis of preparation of 2025/26 annual budget. The budget includes a 6.1% general rate revenue increase (excluding growth through interim rates) on Differential Rates and Minimum Rates for Gross Rental and Unimproved Values, an increase to the Specified Area Rate Bulk Waste levy, and a decrease in the Special Area Rate Eaton Landscaping levy, Reserve transfers, workforce changes, capital works and operational expenditure.

It is the opinion of Council and Management that this budget is financially responsible and contributes towards the achievement of Council's Strategic Objectives as identified in the Shire of Dardanup 'Council Plan 2024-2034'.

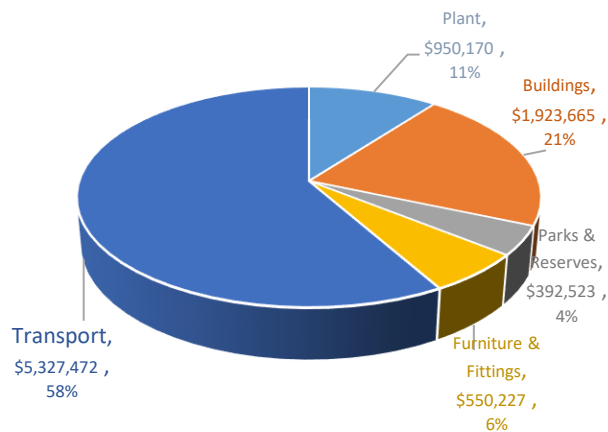


Budget Snapshot

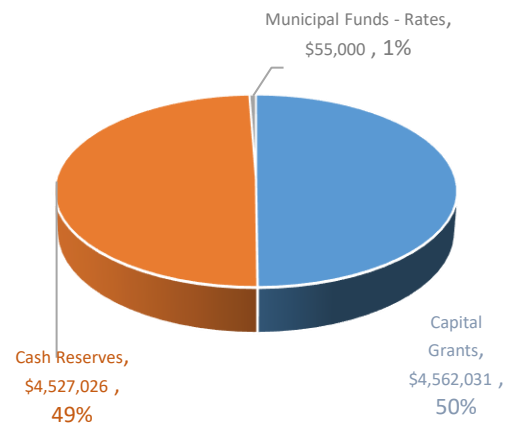
2025/26

Major Capital Works Projects

BUDGETED CAPITAL EXPENDITURE



FUNDING SOURCE

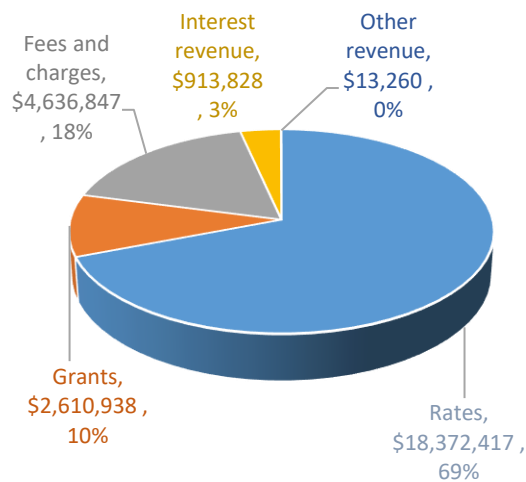


- Transport & Infrastructure - \$5,327,472
 - Busher Road - \$896,634
 - Traffic Signals at Glen Huon Boulevard - \$1,188,992
 - New Intersection at Cudliss Street - \$1,073,321
 - Other Roads – \$1,532,843
 - Pathways - \$323,907
 - Drainage - \$92,775
 - Bridges - \$219,000
- Buildings - \$1,923,665
 - Burekup Club Pavilion - \$750,000
 - Admin Centre Mechanical/Electrical Services - \$400,000
 - Ferguson Bushfire Station - \$251,526
 - Admin/Library Building Project - \$311,339
 - Other Building Projects - \$210,800
- Parks & Reserves - \$392,523
- Furniture & Equipment - \$550,227
- Plant, equipment & Motor Vehicles - \$950,170

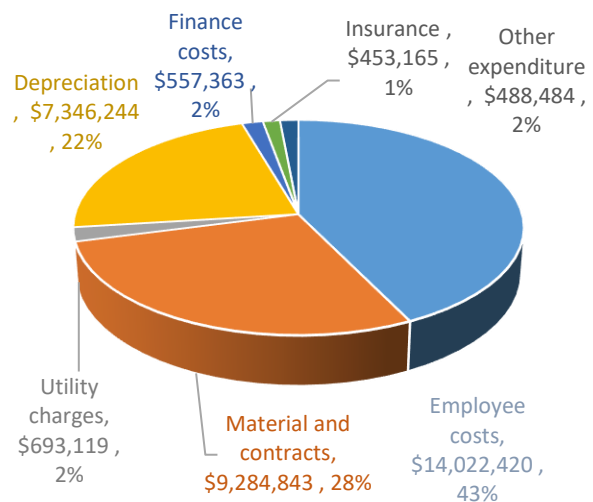
Budget Snapshot

2025/26

BUDGETED OPERATING EXPENDITURE



BUDGETED OPERATING INCOME



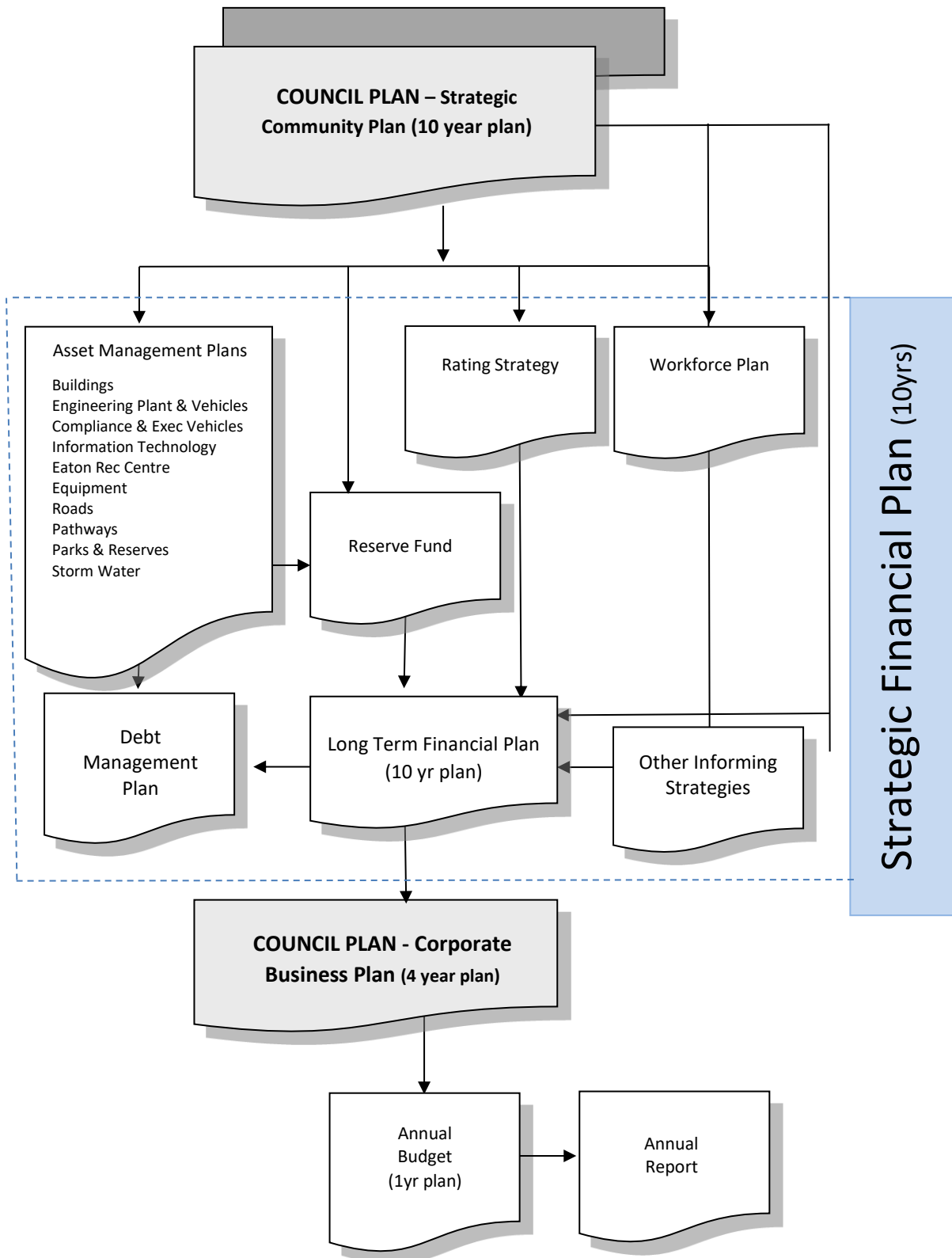
Major Operating Expenditure Items

- Road maintenance - \$2,600,912
- Bridge maintenance - \$184,074
- Ancillary maintenance - \$670,000
- Parks & Gardens maintenance - \$4,449,060
- Building maintenance - \$2,218,022
- Waste management - \$2,378,560
- Utilities - \$693,119
- Insurance - \$453,165
- Finance costs - \$557,363
- Community programs, events and festivals, donations - \$127,614
- Plant Operating costs - \$651,726
- Depreciation - \$7,346,244
- Building Control - \$493,761
- Eaton Recreation Centre – \$3,843,977
- Libraries and Library programs - \$762,102
- Community Grant Scheme - \$28,087
- Tourism & Events Grants - \$45,000
- Tourism support - \$43,500
- Economic development - \$46,835
- Designated Area Migration Scheme - \$60,000

2 Budget Overview

The Annual Budget has been developed within an overall planning framework that is detailed on the following pages. This framework guides Council in identifying community needs over the long term (Strategic Community Plan), converting these into medium (10 Year Long Term Financial Plan and 4 year Corporate Business Plan) and short term objectives, strategies, initiatives, activities and resource requirements (Annual Budget).

Corporate Planning Flow Chart



Within this planning framework, a number of long term strategies have been adopted by Council that assist with sound financial management. Although Council works within this planning framework, it also remains responsive to community needs and requests during the budget process.

2.1 Budget Process

The 2025/26 Annual Budget, which is included in this report, is for the financial year 1st July 2025 to 30th June 2026 and is prepared in accordance with the requirements outlined in the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards (AASB's).

The budget includes a number of standard financial statements being the Statement of Comprehensive Income, Cash Flow and Rate Setting Statement (Statement of Financial Activity), with comparative figures for the previous financial year provided where relevant. It includes extensive notes together with staff working papers that details information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

The process of preparing and adopting the Annual Budget is a lengthy and detailed process undertaken over a number of months.

The key dates for the budget process are summarised below:

Budget process	Month
1. Council review & adoption of strategic planning documents. Commence review of Council's Strategic Community Plan	Jan - March
2. Staff commence budget process	February
3. Review Councillor, Community and Staff budget requests	March
4. Review of the Strategic Financial Plan incorporating the Long Term Financial Plan, various Asset Management Plans, Rating Strategy, Reserve Plan, Debt Strategy, Capital Works and Operating Schedules	March - May
5. Integration and update of the Integrated Planning and Reporting elements into the Long Term Financial Plan and Corporate Business Plan	March - May
6. CEO & Management review and endorse the draft Council Plan (incorporating the Strategic Community Plan and Corporate Business Plan) and Long Term Financial Plan	May
7. Council adopts the draft Budget, including the setting of rates	May
8. Adopt Annual Budget. Adopt Council Plan.	Late June

2.2 Major Budget Influences

In preparing the 2025/26 budget, several internal and external influences have been taken into consideration, as they have a material influences.

Cost Increases

The Consumer Price Index (CPI), as a basis of raising rates fundamentally fails to reflect all of the costs of delivering services. A significant portion of Council's expenditure relates to infrastructure construction, therefore the CPI that measures goods consumed by households, does not reflect the service provision provided by a Local Government Authority. For this reason cost increases are based on a combination of factors including the WALGA Cost Index, growth projections and CPI.

Salaries & Wages

Total Salaries & Wages (including superannuation) for 2025/26 is forecast to be \$13.22M. Key influences include:

- a. WA State Local Government Industry Award minimum wage increases.
- b. Minor increase in Full Time Equivalent (FTE) staffing from 120.5 FTE to 123.6 FTE.

Totals wages (including superannuation) are summarised in Appendix M of the budget papers.

Rates Revenue

- The budget has been prepared on the basis of a 6.10% General Rate revenue increase (excluding interim rate income in 2025/26) in line with the Corporate Business Plan and Long Term Financial Plan. For the 2025/26 Annual Budget, six (6) Differential Rating categories used are as follows:
 - Residential (including Residential Vacant)
 - Commercial (including Commercial Vacant)
 - Industrial (including Industrial Vacant)
 - Rural Residential (including Rural Residential Vacant)
 - Accommodation
 - UV Rural (including UV1, UV2, UV3 and Mining)

Further information on the 2025/26 Differential Rating categories can be found under Rates and Services Charges section of the budget, within the statutory annual budget document.

- The Specified Area Rate for Bulk Waste Collection will generate \$155,247. The rate provides properties with 2 x green waste & 1 x hard waste collections per financial year. The increased revenue is attributed solely to growth in property numbers, with an average rate of approximately \$10 per property.
- The Specified Area Rate (SAR) for Eaton Landscaping will generate \$153,278. The decrease in revenue is in line with Council's decision on 27th March 2024 to gradually remove the specified area rates by FY2028/29.

Fees & Charges Revenue

- Overall Fees and Charges revenue is forecast at \$4.64m which is an increase of 1.5% (\$70k) over 2024/25 forecast revenue.
- The Fees and Charges have been reviewed not only on the basis of cost recovery, but to also allow for a clear application by staff while not being cost prohibitive. There has been a general 2.4% increase applied to many service area Fees and Charges, except where cost increases have been clearly identified or statutory increases have applied.
- New Fees have been included for Tipping fees, Issue of grant of right of burial and various fees at Eaton Recreation Centre.

Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to be received during the 2025/26 financial year.
- Non-operating grants, subsidies and contributions are forecast at \$4.76m which includes grants received in previous financial year but remained as contract liabilities as the corresponding conditions for revenue recognition were not met under the Australian Accounting Standards. These relate to specific capital projects.
- Commonwealth Financial Assistance Grants to local governments are an important untied payment to councils from the Australian Government which are invested in essential community infrastructure and services. The Shire of Dardanup welcomes the payment of the grants and acknowledges the importance of this direct funding link between the Commonwealth and local government.
- The Shire of Dardanup also acknowledges and welcomes WA State Government grants and acknowledges the importance of this funding assistance link between the State and local government.

Budget Highlights & Analysis

This section of the annual budget report summarises the other highlights of the budget. The summary looks at the key areas of:

- Operating Budget
- Capital Works Budget

2.3 Budget Highlights

Community Grants, Donations and Events

Council will donate over \$431,644 to community organisations, projects and events in the Shire of Dardanup and region. Donations include:

- \$ 4,000 Personal Development grant scheme
- \$24,500 Economic Development Initiatives
- \$14,385 Bunbury Geographe Economic Alliance
- \$15,000 Bunbury Regional Entertainment Centre
- \$20,000 Bunbury Geographe Tourism Partnership
- \$ 5,500 City of Bunbury Regional Events
- \$ 2,075 Bunbury Geographe Chamber of Commerce and Industry
- \$ 500 Bunbury Geographe Group of Councils
- \$ 625 Regional Development Australia
- \$ 2,000 Margaret River Regional Airport
- \$ 5,100 South West Academy of Sport
- \$ 4,750 Seniors Christmas Dinner – Lions Millbridge, Burekup, Dardanup
- \$ 1,000 Eaton Lions Christmas Hamper
- \$ 1,000 Crooked Brook Forest Association
- \$23,500 Ferguson Valley Marketing & Promotions Inc
- \$ 6,670 School Chaplaincy Service
- \$ 1,350 Annual School Awards
- \$ 1,100 Dardanup & District Times
- \$ 2,100 Dardanup & District Resident Association
- \$ 9,000 Eaton Family Centre
- \$ 2,500 In-Town Centre
- \$ 3,605 Glen Huon Primary School P&C – Breakfast Club
- \$ 1,500 Sundry Community Donations
- \$ 8,000 Coastal Rowing
- \$10,000 Public Art Projects
- \$60,000 Events and Festivals
- \$14,864 Australia Day Breakfast (Eaton, Dardanup, Burekup)

- \$ 2,000 Citizenship Ceremonies
- \$ 2,500 Youth Workshops and Activities
- \$ 3,000 Seniors Workshops and Activities
- \$ 250 SW Group of Affiliated Agricultural Associations
- \$28,087 Minor Community Grants Scheme
- \$45,000 Tourism & Events Grants (Contestable Grant on application after support for Bull & Barrel Festival \$10,500, Eaton Foreshore Festival \$3,000, Dardanup Arts Spectacular \$11,500 and Lost and Found Event \$20,000)
- \$15,000 Bull & Barrell Festival – Additional operational support
- \$ 1,500 Creative Workshops
- \$ 3,000 Community & Club and Capacity Building Workshops and Activities
- \$25,000 Place Making Activities and Engagement
- \$33,000 Library Programs
- \$5,000 Youth Development programs
- \$ 4,500 School Holiday Workshops & Activities
- \$10,000 Minor/Community Events Assistance
- \$ 4,614 Cyber Security Awareness
- \$ 4,569 Peron Naturalist Partnership (includes Charmap project)

In addition to direct cash grants, Council continues to support numerous sporting and community service organisations through free or subsidised leases of its buildings & reserves.

2.4 Operating Revenue Analysis

Operating Revenue	2025/26 Budget \$	2024/25 Budget \$	Change \$	Change %
Rates	18,372,417	17,146,049	1,226,368	7.15%
Grants, Subsidies & Contributions	2,610,938	2,377,281	233,657	9.83%
Capital Grants, Subsidies & Contributions	4,756,404	2,920,564	1,835,840	62.86%
Profit on Sale of Assets	-	730,000	(730,000)	-
Fees & Charges	4,636,847	4,188,470	448,377	10.71%
Interest Revenue	913,828	884,598	29,230	3.30%
Other Revenue	13,260	10,914	2,346	21.50%
Total Operating Revenue	31,303,694	28,257,876	3,045,818	

Grants & Subsidies & Contributions – Operating: \$2,610,938

(\$233,657 Increase)

Council is budgeted to receive \$2.61m in operational grants. Approximately 64% of this figure is budgeted grant revenue from the Local Government Grants Commission being General Purpose Grant (\$906,578) and Local Roads Grant revenue (\$760,881). Council & staff continue to be very active in sourcing funding for projects as an alternative to general revenue.

Grants & Subsidies & Contributions – For the Development of Assets: \$4,756,404

(\$1,835,840 Increase)

Capital grants and contributions include all monies received from State, Federal and community sources for the purposes of funding the capital works program. They also include funding received in the previous year but was carried as contract liabilities as the corresponding conditions for revenue recognition were not met in FY2024/25. These include:

- State Government - Regional Road Group grants of \$2.47m.
- State Government – Building Construction \$0.54m.
- Commonwealth Government – Roads to Recovery \$0.98m.

Fees & Charges: \$4,636,847

(\$448,377 Increase)

Relates to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of recreation & community facilities and the provision of statutory services such as Town Planning, Building Control and Health Administration.

Interest Revenue: \$913,828

(\$29,230 Increase)

Interest revenue includes interest on investments and arrears on rates. The interest earnings in 2025/26 are slightly above the previous year budget due to higher cash reserves and interest rates.

2.5 Operating Expenditure Analysis

Operating Expenditure	2025/26 Budget \$	2024/25 Budget \$	Change \$	Change %
Employee Costs	(14,022,420)	(13,107,505)	(914,915)	(7.0%)
Materials & Contracts	(9,284,843)	(8,013,850)	(1,270,993)	(15.9%)
Utility Charges	(693,119)	(690,724)	(2,395)	(0.3%)
Depreciation	(7,346,244)	(6,670,135)	(676,109)	(10.1%)
Insurance	(453,165)	(412,418)	(40,747)	(9.9%)
Finance Costs	(557,363)	(523,460)	(33,903)	(6.5%)
Other Expenditure	(488,484)	(434,681)	(53,803)	(12.4%)
Total Operating Expenditure	(32,845,638)	(29,852,773)	(2,992,865)	

a) Employee Costs: \$14,022,420

(\$914,915 Increase)

Employee costs include all non-capital construction labour related expenditure such as wages and salaries and on-costs including allowances, employer superannuation, workers compensation insurance, fringe benefits tax, staff training etc.

Key factors that relate to the increase include:

- WA State Local Government Industry Award minimum wage increases.
- Increase in the Superannuation Guarantee Charge from 11.5% to 12.0%.
- Minor increase in Full Time Equivalent (FTE) staffing from 120.5 FTE to 123.6 FTE.
- Cap of 1.5% on Performance Based Salaries.
- Increase in Workers Compensation premium.

b) Materials & Contracts: \$9,284,843
(\$1,270,993 Increase)

The increase relates to price indexation plus additional operational activities across Council's operations.

c) Utility Charges: \$693,119
(\$2,395 Increase)

Utility (Gas, Water, Electricity) expenses budgeted at \$693,119 are generally in line with previous year budget.

d) Depreciation: \$7,346,244
(\$676,109 Increase)

There is a budgeted increase in depreciation which is a combination of increases attributed to new assets acquired, decreases from disposed or sold assets, and a revaluation of buildings that occurred during the previous financial year. This is a non-cash item in the budget and does not directly affect rates required to be levied.

e) Insurance: \$453,165
(\$40,747 Increase)

The increase relates to the projected increase in insurance costs relating to Council's buildings and other assets.

f) Finance Costs: \$557,363
(\$33,903 Increase)

This expenditure relates to the interest repayment component on Council borrowings. Main reason underpinning the increase is full year's finance cost related to ERP loan of \$1,600,000 which was raised in Q4 2024/25; therefore, incurring interest expenses only for one quarter in 2024/25.

g) Other Expenditure: \$488,484
(\$53,803 Increase)

This represents non-specific expenditure.

2.6 Capital Works Budget

The 2025/26 Capital Works Budget forecasts total expenditure of \$7.834m, which is a decrease of \$10.317m from last financial year.

Capital Works	2025/26 Budget \$	2024/25 Budget \$	Change \$	Change %
Land & Buildings	(1,923,665)	(1,276,814)	(646,851)	(50.67%)
Transport Infrastructure	(5,327,472)	(3,571,420)	(1,756,052)	(49.17%)
Parks & Reserves	(392,523)	(827,371)	434,848	52.56%
Vehicles	(940,170)	(1,297,287)	357,117	27.53%
Plant & Equipment	(10,000)	(10,000)	-	-
Furniture & Fittings	(550,227)	(851,300)	301,073	35.37%
Total Capital Works	(9,144,057)	(7,834,192)	(1,309,865)	

The following pages detail the Annual Budget in the format prescribed by the Local Government Financial Management Regulations and Australian Accounting Standards. In the interest of accountability, openness and to allow greater interpretation by the reader, extensive working papers and notes that exceed statutory requirements are included within the section headed "Budget Papers".

Further information regarding the Annual Budget can be sought by contacting the Shire of Dardanup during normal office hours.

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

LOCAL GOVERNMENT ACT 1995

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

SHIRE'S VISION

The Shire of Dardanup is a healthy, self-sufficient and sustainable community, that is connected and inclusive, and where our culture and innovation are celebrated.

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

	Note	2025/26 Budget	2024/25 Forecast	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	18,372,417	17,216,561	17,146,049
Grants, subsidies and contributions		2,610,938	2,670,333	2,377,281
Fees and charges	18	4,636,847	4,567,364	4,188,470
Interest revenue	10(a)	913,828	1,133,646	884,598
Other revenue		13,260	18,000	10,914
		26,547,290	25,605,904	24,607,312
Expenses				
Employee costs		(14,022,420)	(12,712,271)	(13,107,505)
Materials and contracts		(9,284,843)	(8,723,100)	(8,013,850)
Utility charges		(693,119)	(695,246)	(690,724)
Depreciation	6	(7,346,244)	(6,670,135)	(6,670,135)
Finance costs	10(c)	(557,363)	(482,088)	(523,460)
Insurance		(453,165)	(444,340)	(412,418)
Other expenditure		(488,484)	(440,541)	(434,681)
		(32,845,638)	(30,167,721)	(29,852,773)
		(6,298,348)	(4,561,817)	(5,245,461)
Capital grants, subsidies and contributions		4,756,404	286,193	2,920,564
Profit on asset disposals	5	0	0	730,000
Loss on asset disposals	5	0	(81,612)	0
		4,756,404	204,581	3,650,564
Net result for the period		(1,541,944)	(4,357,236)	(1,594,897)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,541,944)	(4,357,236)	(1,594,897)

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

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

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Forecast	Budget
	\$	\$	\$
Rates	18,372,417	17,210,341	17,146,049
Grants, subsidies and contributions	569,938	4,919,131	2,377,281
Fees and charges	4,636,847	4,567,364	4,188,470
Interest revenue	913,828	1,133,646	884,598
Goods and services tax received	0	74,744	0
Other revenue	13,260	18,000	10,914
	24,506,290	27,923,226	24,607,312

Payments

Employee costs	(14,022,420)	(12,704,996)	(13,107,505)
Materials and contracts	(9,284,843)	(8,221,878)	(8,013,850)
Utility charges	(693,119)	(695,246)	(690,724)
Finance costs	(560,329)	(453,919)	(523,460)
Insurance paid	(453,165)	(444,340)	(412,418)
Other expenditure	(488,484)	(440,541)	(434,681)
	(25,502,360)	(22,960,920)	(23,182,638)

Net cash provided by (used in) operating activities

4 (996,070) 4,962,306 1,424,674

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,424,062)	(4,283,950)	(3,435,401)
Payments for construction of infrastructure	5(b)	(5,719,995)	(2,139,672)	(4,398,791)
Capital grants, subsidies and contributions		4,756,404	286,193	1,811,248
Proceeds from sale of property, plant and equipment	5(a)	248,098	1,266,606	1,232,480
Proceeds from sale of infrastructure	5(b)	0	5,874	0
Net cash (used in) investing activities		(4,139,555)	(4,864,949)	(4,790,464)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(594,447)	(541,020)	(541,020)
Payments for principal portion of lease liabilities	8	(63,253)	(104,356)	(104,356)
Proceeds from new borrowings	7(a)	0	1,600,000	1,600,000
Net cash provided by (used in) financing activities		(657,700)	954,624	954,624

Net increase (decrease) in cash held

(5,793,325) 1,051,981 (2,411,166)

Cash at beginning of year

19,292,086 18,240,105 19,294,979

Cash and cash equivalents at the end of the year

4 **13,498,761** **19,292,086** **16,883,813**

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Forecast \$	2024/25 Budget \$
General rates	2(a)(i)	16,827,270	16,900,541	15,554,664
Rates excluding general rates	2(a)	1,545,147	316,020	1,591,385
Grants, subsidies and contributions		2,610,938	2,670,333	2,377,281
Fees and charges	18	4,636,847	4,567,364	4,188,470
Interest revenue	10(a)	913,828	1,133,646	884,598
Other revenue		13,260	18,000	10,914
Profit on asset disposals	5	0	0	730,000
		26,547,290	25,605,904	25,337,312

Expenditure from operating activities

Employee costs		(14,022,420)	(12,712,271)	(13,107,505)
Materials and contracts		(9,284,843)	(8,723,100)	(8,013,850)
Utility charges		(693,119)	(695,246)	(690,724)
Depreciation	6	(7,346,244)	(6,670,135)	(6,670,135)
Finance costs	10(c)	(557,363)	(482,088)	(523,460)
Insurance		(453,165)	(444,340)	(412,418)
Other expenditure		(488,484)	(440,541)	(434,681)
Loss on asset disposals	5	0	(81,612)	0
		(32,845,638)	(30,249,333)	(29,852,773)

Non cash amounts excluded from operating activities

	3(c)	7,346,244	6,751,747	4,869,201
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		4,756,404	286,193	2,920,564
Proceeds from disposal of property, plant and equipment	5(a)	248,098	1,266,606	1,232,480
Proceeds from disposal of infrastructure	5(b)	0	5,874	0
		5,004,502	1,558,673	4,153,044

Outflows from investing activities

Right of use assets received - non cash	5(c)	(60,411)	(18,313)	(104,356)
Payments for property, plant and equipment	5(a)	(3,424,062)	(4,283,950)	(3,435,401)
Payments for construction of infrastructure	5(b)	(5,719,999)	(2,139,672)	(4,398,791)
		(9,204,472)	(6,441,935)	(7,938,548)

Non-cash amounts excluded from investing activities

	3(d)	60,411	1,511,813	1,175,290
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Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	0	1,600,000	1,600,000
Proceeds from new leases - non cash	8	60,411	18,313	0
Transfers from reserve accounts	9(a)	7,920,353	8,399,058	7,367,765
		7,980,764	10,017,371	8,967,765

Outflows from financing activities

Repayment of borrowings	7(a)	(594,447)	(541,020)	(541,020)
Payments for principal portion of lease liabilities	8	(63,253)	(104,356)	(104,356)
Transfers to reserve accounts	9(a)	(4,933,105)	(7,839,030)	(6,212,485)
		(5,590,805)	(8,484,406)	(6,857,861)

Non-cash amounts excluded from financing activities

	3(e)	(60,411)	(18,313)	0
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Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	936,114	684,593	652,816
Amount attributable to investing activities		1,047,896	2,108,318	353,740
Amount attributable to financing activities		(4,139,559)	(3,371,449)	(2,610,214)
		2,329,548	1,514,652	2,109,904
Surplus/(deficit) remaining after the imposition of general rates	3	173,999	936,114	506,246

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Dardanup 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 15 to the annual budget.

2024/25 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

New accounting standards for application in future years

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Forecast total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential (including residential vacant)	Gross rental valuation	0.08146	5,078	126,382,898	10,295,151	201,207	10,496,358	10,457,505	9,560,498
Commercial (including commercial vacant)	Gross rental valuation	0.11218	68	16,086,221	1,804,488	0	1,804,488	1,718,073	1,706,020
Industrial (including industrial vacant)	Gross rental valuation	0.10726	119	12,244,204	1,313,289	0	1,313,289	1,227,611	1,148,399
Rural residential (including rural residential vacant)	Gross rental valuation	0.08126	524	12,504,021	1,016,102	0	1,016,102	1,219,286	1,082,858
Accommodation	Gross rental valuation	0.11595	2	460,980	53,452	0	53,452	50,922	50,922
UV Rural (including UV1, UV2, UV3 and Mining)	Unimproved valuation	0.00552	644	388,400,235	2,143,581	0	2,143,581	2,227,144	2,005,967
Total general rates			6,435	556,078,559	16,626,063	201,207	16,827,270	16,900,541	15,554,664
	Minimum								
	\$								
(ii) Minimum payment									
Residential (including residential vacant)	Gross rental valuation	1,724.00	451	5,754,233	777,524	0	777,524	0	830,375
Commercial (including commercial vacant)	Gross rental valuation	1,827.00	7	53,438	12,789	0	12,789	0	12,054
Industrial (including industrial vacant)	Gross rental valuation	1,827.00	13	189,750	23,751	0	23,751	0	79,212
Rural residential (including rural residential vacant)	Gross rental valuation	1,827.00	127	1,276,080	232,029	0	232,029	0	136,038
Accommodation	Gross rental valuation	1,827.00	0	0	0	0	0	0	0
UV Rural (including UV1, UV2, UV3 and Mining)	Unimproved valuation	1,827.00	127	23,381,567	232,029	0	232,029	0	220,416
Total minimum payments			725	30,655,068	1,278,122	0	1,278,122	0	1,278,095
Total general rates and minimum payments			7,160	586,733,627	17,904,185	201,207	18,105,392	16,900,541	16,832,759
(iii) Specified area rates									
Bulk Waste Collection	GRV	0.001186	4,872	130,899,663	155,247	0	155,247	147,869	147,869
Eaton Landscaping	GRV	0.001130	4,648	135,644,248	153,278	0	153,278	187,765	186,017
Total specified area rates			9,520	266,543,911	308,525	0	308,525	335,634	333,886
					18,212,710	201,207	18,413,917	17,236,175	17,166,645
Discounts (Refer note 2(f))							(41,500)	(19,614)	(20,596)
Total rates					18,212,710	201,207	18,372,417	17,216,561	17,146,049
Instalment plan charges							98,648	96,000	88,258
Instalment plan interest							80,793	78,624	71,824
Late payment of rate or service charge interest							82,207	80,000	76,085
							261,648	254,624	236,167

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Single full payment 10-Sep-25

Option 3 (Four Instalments)

First instalment 10-Sep-25
 Second instalment 12-Nov-25
 Third instalment 14-Jan-26
 Fourth instalment 18-Mar-26

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment		0	0.0%	11.0%
Option two				
Option three				
First instalment	10-Sep-25	0	0.0%	11.0%
Second instalment	12-Nov-25	15	5.5%	11.0%
Third instalment	14-Jan-26	15	5.5%	11.0%
Fourth instalment	18-Mar-26	15	5.5%	11.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

(i) Differential general rate

Description	Characteristics	Objects	Reasons
Differential Rate Categories - GRV			
Residential	Properties that have a residential land use located primarily within the Shire's townsites of Eaton, Millbridge, Dardanup and Burekup. Consist of Residential and Ancillary Residential Uses (dwellings, home occupations and home offices). These properties have access to most Council services including footpaths, street lighting, parks, etc. A minimum rate of \$1,724.00 is applied.		
Rural Residential	Properties that have a residential rural land use located outside of townsite boundaries. As a result of the higher GRV valuations for these properties and less services provided (i.e.: no footpaths or street lighting) the rate in the dollar is lower than the residential rate. A minimum rate of \$1,827.00 is applied.		
Commercial	Properties that have a commercial land use generally within the town centres' business districts including cafés, restaurants, food and clothing shops, showrooms, etc. As a result of the higher GRV valuations for these properties, the rate in the dollar reflects the additional cost to Council of servicing such commercial activity including CBD car parking, lighting, walkways, landscaping and other amenities, which also attracts greater numbers of vehicle usage on Council roads. This rate ensures that such commercial activities contribute to the cost of Council providing these commercial related facilities and services. A minimum rate of \$1,827.00 is applied.		
Industrial	Properties that have an industrial and composite industrial land use may include light industry, fuel depots, motor vehicle repairs, showroom, storage facilities, warehouses, workshops, waste processing or landfill facilities. As a result of the higher GRV valuations for these properties, the rate in the dollar reflects the cost to Council of servicing such industrial activity including increased planning and environmental management, and the servicing of land which attracts greater numbers of heavy haulage and light vehicle usage on Council roads. This rate ensures that such industrial activities contribute to the cost of Council providing these industrial related facilities and services. A minimum rate of \$1,827.00 is applied.		
Accommodation	Properties that have an accommodation land use generally include camping grounds, caravan parks, chalets, motels and holiday units. The rate in the dollar reflects the additional cost to Council of servicing such land, of which the predominant use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This rate ensures that such accommodation activities contribute to the cost of Council providing accommodation and tourism-related facilities and services. A minimum rate of \$1,827.00 is applied.		
Differential Rate Categories - GRV Vacant Land			
Vacant Land - Residential	Properties with a Residential zoning that are vacant. The rate in the dollar equates to the GRV Residential base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Residential developed category. A minimum rate of \$1,724.00 is applied.		
Vacant Land - Residential Rural	Properties with a Rural Residential zoning that are vacant. The rate in the dollar equates to the GRV Rural Residential base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Rural Residential developed category. A minimum rate of \$1,827.00 is applied.		
Vacant Land - Commercial	Properties with a Commercial zoning that are vacant. The rate in the dollar equates to the GRV Commercial base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Commercial developed category. A minimum rate of \$1,827.00 is applied.		
Vacant Land - Industrial	Properties with an Industrial zoning that are vacant. The rate in the dollar equates to the GRV Industrial base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Industrial developed category. A minimum rate of \$1,827.00 is applied.		
Differential Rate Categories - UV			
UV Rural	Properties that have an exclusive rural land use located outside of townsite boundaries and applies generally to agricultural areas. Sets the base rate for which UV Tiered differential rating categories UV1, UV2 and UV3 are applied. A minimum rate of \$1,827.00 is applied.		

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

2. RATES AND SERVICE CHARGES (CONTINUED)

UV Rural Additional Use 1	UV1 applies to properties where the predominant use of the land is prima-facie rural and the property has one approved non-rural use excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,827.00 is applied.
UV Rural Additional Use 2	UV2 applies to properties where the predominant use of the land is prima-facie rural and the property has two approved non-rural uses excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,827.00 is applied.
UV Rural Additional Use 3	UV3 applies to properties where the predominant use of the land is prima-facie rural and the property has three or more approved non-rural uses excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,827.00 is applied.
Mining	Properties that have a mining land use located outside of townsite boundaries. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land which attracts greater numbers of heavy haulage vehicle usage on Council roads. This ensures that such mining activities contribute to the cost of Council providing mining-related facilities and services. The rate also recognises the lower cost of operating mining activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,827.00 is applied.
(ii) Differential Minimum Payment	
Residential (including residential vacant)	A minimum rate of \$1,724.00 is applied.
Commercial (including commercial vacant)	A minimum rate of \$1,827.00 is applied.
Industrial (including industrial vacant)	A minimum rate of \$1,827.00 is applied.
Rural residential (including rural residential vacant)	A minimum rate of \$1,827.00 is applied.
Accommodation	A minimum rate of \$1,827.00 is applied.
UV Rural (including UV1, UV2, UV3 and Mining)	A minimum rate of \$1,827.00 is applied.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Bulk Waste Collection	155,247	0	0	To fund kerbside bulk and green waste kerbside collection.	4,872 - being all developed residential properties within the townsites of Eaton, Dardanup and Burekup.
Eaton Landscaping	153,278	0	0	For the purpose of maintaining parks and reserves in Eaton townsite.	4,648 - being all properties within the townsite of Eaton.
	308,525	0	0		

(e) Service Charges

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

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Forecast	2024/25 Budget	Circumstances in which discount is granted
General rates	Rate	Waiver		\$ 2,500	\$ 1,200	\$ 2,500	Minor amount owing of less than \$5 due to accrued penalty interest.
General rates	Rate	Concession		39,000	18,414	18,096	100% concession granted on the local government uniform rate charge
				41,500	19,614	20,596	

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents

Receivables

Inventories

Other assets

Less: current liabilities

Trade and other payables

Contract liabilities

Capital grant/contribution liability

Lease liabilities

Current portion of Long term borrowings

Employee provisions

Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts

Less: Current assets not expected to be received at end of year

- Contract liabilities - Unearned Revenue

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

- Current portion of unspent capital grants held in reserve

- Current portion of other provisions held in reserve

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Forecast 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	13,498,761	19,292,086	16,883,813
	888,208	888,208	1,068,095
	40,325	40,325	38,784
	497,067	497,067	181,915
	14,924,361	20,717,686	18,172,607
	(2,821,351)	(2,824,317)	(3,305,430)
	(1,125,706)	(3,166,706)	(906,323)
	(126,198)	(126,198)	(176,429)
8	(6,848)	(9,690)	(12,468)
7	(594,447)	(594,447)	(597,706)
	(1,597,323)	(1,597,323)	(1,566,055)
	(29,859)	(29,859)	(30,000)
	(6,301,732)	(8,348,540)	(6,594,411)
	8,622,629	12,369,146	11,578,196
3(b)	(8,448,630)	(11,433,032)	(11,071,950)
	173,999	936,114	506,246
9	(10,888,326)	(13,875,574)	(13,902,925)
	36,270	0	28,718
	594,447	594,447	597,706
	6,848	9,690	12,468
	1,499,408	1,545,424	322,015
	0	0	1,579,970
	302,723	292,981	290,098
	(8,448,630)	(11,433,032)	(11,071,950)

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

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Less: Movement in liabilities associated with restricted cash
Less: Unspent Borrowings
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Forecast 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	0	0	(730,000)
	0	0	(598)
	0	0	(1,080,000)
5	0	81,612	0
6	7,346,244	6,670,135	6,670,135
	0		9,664
	7,346,244	6,751,747	4,869,201

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Right of use assets recognised
Movement in current unspent capital grants associated with restricted cash
Movement in current other provision associated with restricted cash

Non cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Forecast 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5(c)	60,411	18,313	104,356
	0	1,493,500	119,281
	0	0	951,653
	60,411	1,511,813	1,175,290

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2025/26 Budget 30 June 2026	2024/25 Forecast 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	(60,411)	(18,313)	0
	(60,411)	(18,313)	0

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

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Forecast	2024/25 Budget
Cash at bank and on hand		\$ 13,498,761	\$ 19,292,086	\$ 16,883,813
Total cash and cash equivalents		13,498,761	19,292,086	16,883,813
Held as				
- Unrestricted cash and cash equivalents		2,484,237	5,290,314	2,804,459
- Restricted cash and cash equivalents		11,014,524	14,001,772	14,079,354
	3(a)	13,498,761	19,292,086	16,883,813
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		11,014,524	14,001,772	14,079,354
		11,014,524	14,001,772	14,079,354
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	10,888,326	13,875,574	13,902,925
Unspent borrowings	7(c)	0	0	1,579,970
Unspent capital grants, subsidies and contribution liabilities		126,198	126,198	176,429
Adjustment to restricted assets as funds held in reserve				(1,579,970)
		11,014,524	14,001,772	14,079,354
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,541,944)	(4,357,236)	(1,594,897)
Depreciation	6	7,346,244	6,670,135	6,670,135
(Profit)/loss on sale of asset	5	0	81,612	(730,000)
(Increase)/decrease in receivables		0	139,887	0
(Increase)/decrease in other assets		0	(3,607)	0
Increase/(decrease) in payables		(2,966)	540,273	0
Increase/(decrease) in contract liabilities		(2,041,000)	2,177,435	0
Capital grants, subsidies and contributions		(4,756,404)	(286,193)	(2,920,564)
Net cash from operating activities		(996,070)	4,962,306	1,424,674

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget							2024/25 Forecast							2024/25 Budget						
			Disposals - Net Book Value	Transfer to non- current assets classified as held for sale	Disposals -		Disposals - Loss			Disposals - Net Book Value	Transfer to non- current assets classified as held for sale	Disposals -		Disposals - Loss			Disposals - Net Book Value	Transfer to non- current assets classified as held for sale	Disposals -		Disposals - Loss
	Additions	In-kind Additions			Sale Proceeds	Disposals - Profit		Additions	In-kind Additions			Sale Proceeds	Disposals - Profit		Additions	In-kind Additions			Sale Proceeds	Disposals - Profit	
	\$	\$	\$		\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment																					
Land - freehold land	0	0	0	0	0	0	0	1,200,000	0	(420,000)	0	379,885	0	(40,115)	0	0	0	730,000	730,000	0	0
Buildings - non-specialised	1,923,665	0	0	0	0	0	0	672,414	0	(425,117)	0	384,241	0	(40,876)	1,276,814	0	0	0	0	0	0
Furniture and equipment	550,227	0	0	0	0	0	0	803,300	0	0	0	0	0	0	851,300	0	0	0	0	0	0
Plant and equipment	10,000	0	0	0	0	0	0	20,414	0	0	0	0	0	0	10,000	0	0	0	0	0	0
Motor vehicles	940,170	0	(248,098)	0	248,098	0	0	1,587,822	0	(502,480)	0	502,480	0	0	1,297,287	0	(502,480)	0	502,480	0	0
Total	3,424,062	0	(248,098)	0	248,098	0	0	4,283,950	0	(1,347,597)	0	1,266,606	0	(80,991)	3,435,401	0	(502,480)	0	1,232,480	730,000	0
(b) Infrastructure																					
Infrastructure - roads	4,691,790	0	0	0	0	0	0	1,366,963	0	0	0	0	0	0	3,284,745	0	0	0	0	0	0
Infrastructure - footpaths	323,907	0	0	0	0	0	0	108,230	0	0	0	0	0	0	286,675	0	0	0	0	0	0
Infrastructure - drainage	92,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - parks and ovals	392,523	0	0	0	0	0	0	664,479	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - bridges	219,000	0	0	0	0	0	0	0	0	0	0	0	0	0	827,371	0	0	0	0	0	0
Other infrastructure - car parks	0	0	0	0	0	0	0	0	0	(6,495)	0	5,874	0	(621)	0	0	0	0	0	0	0
Total	5,719,995	0	0	0	0	0	0	2,139,672	0	(6,495)	0	5,874	0	(621)	4,398,791	0	0	0	0	0	0
(c) Right of Use Assets																					
Right of use - land	4,528	0	0	0	0	0	0	0	0	0	0	0	0	0	12,334	0	0	0	0	0	0
Right of use - furniture and fittings	55,883	0	0	0	0	0	0	18,313	0	0	0	0	0	0	92,022	0	0	0	0	0	0
	60,411	0	0	0	0	0	0	18,313	0	0	0	0	0	0	104,356	0	0	0	0	0	0
Total	9,204,468	0	(248,098)	0	248,098	0	0	6,441,935	0	(1,354,092)	0	1,272,480	0	(81,612)	7,938,548	0	(502,480)	0	1,232,480	730,000	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Motor vehicles
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - bridges
Other infrastructure - lighting
Other infrastructure - car parks
Other infrastructure - work in progress roads
Other infrastructure - work in progress parks and reserves
Right of use - land
Right of use - plant and equipment
Right of use - furniture and fittings

By Program

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

2025/26 Budget	2024/25 Forecast	2024/25 Budget
\$	\$	\$
1,671,290	1,662,626	1,662,626
108,902	112,027	112,027
42,824	46,255	46,255
292,562	299,586	299,586
2,755,690	2,334,641	2,334,641
542,960	460,000	460,000
483,942	410,000	410,000
556,032	0	0
507,549	543,000	543,000
174,080	0	0
94,428	430,000	430,000
0	170,000	170,000
0	80,000	80,000
9,368	11,000	11,000
47,104	0	0
59,513	111,000	111,000
7,346,244	6,670,135	6,670,135
204,870	195,186	195,186
50,202	49,026	49,026
65,794	72,064	72,064
1,773,399	1,737,501	1,737,501
4,532,112	3,839,641	3,839,641
719,867	776,717	776,717
7,346,244	6,670,135	6,670,135

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	
- sub-structure	18 to 90 years
- super-structure	15 to 75 years
- roof	14 to 68 years
- finishing & fittings	8 to 38 years
- services	11 to 53 years
- site surround works	30 years
Land	Not depreciated
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 10 years
Motor vehicles	4 to 5 years
Work in Progress	Not depreciated
Infrastructure Assets - Roads	
Sealed Roads and Streets	
- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years
Gravel Roads	
- formation	Not depreciated
- pavement	10 to 20 years

DEPRECIATION Continued

Infrastructure Assets - Pathways

- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years

Infrastructure - Stormwater Drainage 50 to 75 years

Infrastructure - Parks and Reserves

- playgrounds	15 years
- furniture	15 years
- turf	20 years
- gardens	15 years
- irrigation	12 to 40 years
- sporting infrastructure	15 to 25 years
- rubbish bin enclosures	15 years
- marine structures	20 years
- other structures	15 to 80 years

Infrastructure - Bridges

- timber	80 years
- other	100 years

Infrastructure - Car Parks

- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years

Infrastructure - Lighting 5 to 25 years

Right of use - land	Based on the remaining lease
Right of use - buildings	Based on the remaining lease
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease
Right of use - motor vehicles	Based on the remaining lease

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Forecast Principal Repayments	Forecast Principal outstanding 30 June 2025	2024/25 Forecast Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				1 July 2025					1 July 2024					1 July 2024				
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Wanju DCP / Waterloo Ind Park	70	WATC	1.44%	462,851	0	(74,400)	388,451	(9,587)	536,191	0	(73,340)	462,851	(11,149)	536,191	0	(73,340)	462,851	(11,149)
Waste Bins (3 Bin System)	71	WATC	1.91%	188,051	0	(45,681)	142,370	(4,271)	232,872	0	(44,821)	188,051	(5,476)	232,872	0	(44,821)	188,051	(5,476)
Glen Huon Oval Club Rooms	69	WATC	3.84%	743,005	0	(49,800)	693,205	(33,007)	790,945	0	(47,940)	743,005	(35,210)	790,945	0	(47,940)	743,005	(35,210)
Eaton Oval Clubrooms	72	WATC	4.66%	655,320	0	(23,930)	631,390	(34,797)	678,174	0	(22,854)	655,320	(36,048)	678,174	0	(22,854)	655,320	(36,048)
Depot Land	66	WATC	4.07%	184,848	0	(71,713)	113,135	(8,122)	253,729	0	(68,881)	184,848	(11,379)	253,729	0	(68,881)	184,848	(11,379)
Gravel Pit Land - Panizza Road	61	WATC	6.19%	1	0		1		1	0	0	1	0	1	0	0	1	0
Library/Admin Centre, Eaton (#1)	73	WATC	4.42%	5,607,474	0	(209,501)	5,397,973	(283,840)	5,808,022	0	(200,548)	5,607,474	(294,220)	5,808,022	0	(200,548)	5,607,474	(294,220)
Library/Admin Centre, Eaton (#2)	74	WATC	5.27%	1,453,808	0	(46,077)	1,407,731	(86,290)	1,500,000	0	(46,192)	1,453,808	(83,501)	1,500,000	0	(46,192)	1,453,808	(83,501)
ERP System	75	WATC	4.95%	1,563,556	0	(73,345)	1,490,211	(91,352)	0	1,600,000	(36,444)	1,563,556	0	0	1,600,000	(36,444)	1,563,556	(40,000)
				10,858,914	0	(594,447)	10,264,467	(551,266)	9,799,934	1,600,000	(541,020)	10,858,914	(476,983)	9,799,934	1,600,000	(541,020)	10,858,914	(516,983)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

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

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	15,000	15,000	15,000
Total amount of credit unused	15,000	15,000	15,000
Loan facilities			
Loan facilities in use at balance date	10,264,467	10,858,914	10,858,914

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.

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Forecast New Leases	2024/25 Forecast Lease Principal repayments	Forecast Lease Principal outstanding 30 June 2025	2024/25 Forecast Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																			
Lease of Lot 81 Banksia R	2	Simple Leasing	2.7%	54 months	7,842	4,528	(12,370)	0	(1,098)	20,176	0	(12,334)	7,842	(1,065)	21,256	0	(12,334)	8,922	(1,065)
Recreation and culture																			
ERC Cardio Equipment	18	Simple Leasing	2.2%	60 months	1,848	55,883	(50,883)	6,848	(5,000)	47,179	0	(45,331)	1,848	(1,037)	45,331	0	(45,331)	0	(2,409)
Other property and services																			
IT Leases - Consolidated	Various	Simple Leasing			0	0	0	0	0	28,378	18,313	(46,691)	0	(3,003)	50,237	0	(46,691)	3,546	(3,003)
					9,690	60,411	(63,253)	6,848	(6,098)	95,733	18,313	(104,356)	9,690	(5,105)	116,824	0	(104,356)	12,468	(6,477)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Forecast				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Burekup Public Open Space Reserve	77,330	2,571	0	79,901	74,734	2,596	0	77,330	75,317	2,596	0	77,913
(b) Eaton Drive - Access Construction Reserve	67,411	2,241	0	69,652	38,613	28,798	0	67,411	145,922	5,029	0	150,951
(c) Eaton Drive - Scheme Construction Reserve	105,964	3,523	0	109,487	53,292	52,672	0	105,964	251,929	8,682	0	260,611
(d) Unspent Specific Area Rate - Bulk Waste Collection Reserve	77,093	2,563	0	79,656	74,533	2,560	0	77,093	74,281	2,560	0	76,841
(e) Unspent Specific Area Rate - Eaton Landscaping Reserve	355	12	0	367	449,740	355	(449,740)	355	453,789	355	(437,667)	16,477
(f) Collie River (Eaton Drive) Bridge Construction Reserve	74,359	2,472	0	76,831	34,293	40,066	0	74,359	186,291	6,420	0	192,711
	402,512	13,382	0	415,894	725,205	127,047	(449,740)	402,512	1,187,529	25,642	(437,667)	775,504
Restricted by council												
(g) Employee Relief Reserve	292,981	14,742	(5,000)	302,723	283,317	14,664	(5,000)	292,981	280,434	14,664	(5,000)	290,098
(h) Information Technology Reserve	751,138	374,975	(572,132)	553,981	826,865	372,923	(448,650)	751,138	665,152	372,923	(448,650)	589,425
(i) Road Safety Programs Reserve	35,103	1,167	0	36,270	32,946	2,157	0	35,103	27,761	957	0	28,718
(j) Tourism Reserve	12,536	417	0	12,953	12,115	421	0	12,536	12,209	421	0	12,630
(k) Executive & Compliance Vehicle Reserve	135,635	139,510	(84,963)	190,182	350,573	127,648	(342,586)	135,635	221,922	127,648	(316,101)	33,469
(l) Employee Leave Entitlements Reserve	57,938	26,506	0	84,444	51,161	6,777	0	57,938	51,563	6,777	0	58,340
(m) Refuse Site Environmental Works Reserve	206,789	6,876	0	213,665	200,179	6,610	0	206,789	191,793	6,610	0	198,403
(n) Recycling Education Reserve	60,077	26,998	(25,680)	61,395	58,364	26,988	(25,275)	60,077	57,696	26,988	(25,275)	59,409
(o) Eaton Recreation Centre - Equipment Reserve	325,636	110,827	(169,180)	267,283	327,123	110,153	(111,640)	325,636	294,591	110,153	(111,640)	293,104
(p) Council Land Development Reserve	34,475	11,146	(5,000)	40,621	28,488	10,987	(5,000)	34,475	28,631	10,987	(5,000)	34,618
(q) Sale of Land Reserve	241,513	8,030	(100,000)	149,543	1,393,130	48,383	(1,200,000)	241,513	1,403,930	48,383	0	1,452,313
(r) Accrued Salaries Reserve	543,158	23,060	0	566,218	525,096	23,062	(5,000)	543,158	524,105	23,062	(5,000)	542,167
(s) Carried Forward Projects Reserve	1,696,462	309,744	(1,403,411)	602,795	1,657,750	1,765,736	(1,727,024)	1,696,462	1,825,343	362,325	(1,783,091)	404,577
(t) Strategic Planning Studies Reserve	110,736	8,682	(1,125)	118,293	108,107	3,754	(1,125)	110,736	108,939	3,754	(1,125)	111,568
(u) Town Planning Consultancy Reserve	29,591	30,984	(21,000)	39,575	61,924	32,151	(64,484)	29,591	62,438	32,151	(71,000)	23,589
(v) Parks & Reserves Upgrades Reserve	397,614	363,221	(180,979)	579,856	178,504	353,432	(134,322)	397,614	99,592	353,432	(134,322)	318,702
(w) Election Expenses Reserve	76,423	77,541	(65,000)	88,964	35,201	41,222	0	76,423	35,466	41,222	0	76,688
(x) Pathways Reserve	147,392	154,901	(147,692)	154,601	225,594	156,973	(235,175)	147,392	202,330	156,973	(235,175)	124,128
(y) Asset / Rates Revaluation Reserve	202,530	80,000	(78,878)	203,652	303,588	85,947	(187,005)	202,530	262,618	85,947	(187,005)	161,560
(z) Refuse & Recycling Bin Replacement Reserve	79,207	7,634	0	86,841	71,715	7,492	0	79,207	72,300	7,492	0	79,792
(aa) Storm Water Reserve	186,804	36,211	(92,775)	130,240	152,278	34,526	0	186,804	131,323	34,526	0	165,849
(ab) Fire Control Reserve	12,340	0	0	12,340	11,926	414	0	12,340	12,019	414	0	12,433
(ac) Contribution to Works Reserve	999,759	33,242	0	1,033,001	959,635	58,379	(18,255)	999,759	957,384	32,994	(18,255)	972,123
(ad) Unspent Grants Reserve	1,789,362	1,855,792	(1,667,459)	1,977,695	1,664,250	1,631,637	(1,506,525)	1,789,362	1,903,784	1,686,617	(1,621,007)	1,969,394
(ae) Swimming Pool Inspection Reserve	9,246	0	0	9,246	9,085	161	0	9,246	4,676	161	0	4,837
(af) Plant & Engineering Equipment Reserve	596,098	296,320	(638,109)	254,309	806,404	278,400	(488,706)	596,098	635,458	278,400	(488,706)	425,152
(ag) Road Construction and Major Maintenance Reserve	1,473,112	248,981	(914,020)	808,073	2,223,013	48,643	(798,544)	1,473,112	1,411,470	48,643	(771,126)	688,987
(ah) Building Maintenance Reserve	1,420,030	622,216	(1,190,950)	851,296	650,401	840,690	(71,061)	1,420,030	1,757,432	690,566	(32,620)	2,415,378
(ai) Waste Management Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
(aj) Unspent Loan Reserve	1,549,377	0	(557,000)	992,377	501,665	1,621,653	(573,941)	1,549,377	628,317	1,621,653	(670,000)	1,579,970
	13,473,062	4,919,723	(7,920,353)	10,472,432	13,710,397	7,711,983	(7,949,318)	13,473,062	13,870,676	6,186,843	(6,930,098)	13,127,421
	13,875,574	4,933,105	(7,920,353)	10,888,326	14,435,602	7,839,030	(8,399,058)	13,875,574	15,058,205	6,212,485	(7,367,765)	13,902,925

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) Burekup Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Burekup in accordance with the Planning and Development Act 1995.
(b) Eaton Drive - Access Construction Reserve	As the growth in Eaton townsite necessitates development.	
(c) Eaton Drive - Scheme Construction Reserve	As the growth in Eaton townsite necessitates development.	
(d) Unspent Specific Area Rate - Bulk Waste Collection Reserve	As required.	Established to hold unspent specified area rates for bulk waste collection.
(e) Unspent Specific Area Rate - Eaton Landscaping Reserve	Next financial year.	Established to hold unspent specified area rates for Eaton landscaping.
(f) Collie River (Eaton Drive) Bridge Construction Reserve	As the necessary funds are raised.	
Restricted by council		
(g) Employee Relief Reserve	As required.	To provide funds for employee related entitlements and relief staff for prolonged employee leave.
(h) Information Technology Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition or lease of software and computer equipment.
(i) Road Safety Programs Reserve	As funds become available for suitable projects.	Established to hold contributions from road transport permits which are to be used for general road safety programs in the Shire.
	As funds become available for suitable projects.	
(j) Tourism Reserve		Established to fund the development of tourism projects including the implementation of works associated with the Gnomesville Master Plan.
(k) Executive & Compliance Vehicle Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's executive and compliance vehicles.
(l) Employee Leave Entitlements Reserve	As required.	To provide funds for employee purchased leave entitlements under Policy.
(m) Refuse Site Environmental Works Reserve	As required.	Established to provide funds for environmental works at the Banksia Road Refuse Site.
	As funds become available for suitable projects.	Unspent recycling education funds for use in special education programs and as a contribution toward the shared Waste Education Officer's salary.
(n) Recycling Education Reserve		
(o) Eaton Recreation Centre - Equipment Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition, replacement or lease of furniture, fittings, plant or gym equipment at the Eaton Recreation Centre.
(p) Council Land Development Reserve	As required.	Established for funding the acquisition or development of Council land for resale.
(q) Sale of Land Reserve	As suitable projects are identified.	Established to hold funds from the sale of Council land.
	As required.	This fund consists of cash backed salaries and wages allocation paid annually into this reserve over a period of 10 financial years to meet the additional cash flow in each eleventh year when 274 pay periods occur (all other years have 26 pay periods).
(r) Accrued Salaries Reserve		
	As projects are completed.	Established to hold unspent project funds to be carried forward into future financial years. Project funds that are not expended within 2 financial years of their initial allocation to this reserve are to be reallocated to the Municipal Fund.
(s) Carried Forward Projects Reserve		
(t) Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.
(u) Town Planning Consultancy Reserve	As funds become available for suitable projects.	Established to fund the engagement of consultants to undertake Town Planning Studies.
(v) Parks & Reserves Upgrades Reserve	As scheduled in Council's Asset Management Plan.	Established to fund the development of Parks and Reserves.
(w) Election Expenses Reserve	Council election year.	Established to fund Council elections.
(x) Pathways Reserve	As scheduled in Council's Asset Management Plan.	Established to provide funds for the creation, upgrade and renewal of the Shire's pathway infrastructure.
(y) Asset / Rates Revaluation Reserve	As required.	Established to provide funds for asset and rating revaluations.
(z) Refuse & Recycling Bin Replacement Reserve	As required.	Established to provide funds for replacement of refuse and recycling bins.
(aa) Storm Water Reserve	As scheduled in Council's Asset Management Plan.	Established to ensure preservation of Council's transport storm water infrastructure network independent of grants and contributions.
(ab) Fire Control Reserve	As funds become available for suitable projects.	For the purchase, construction and development of fire fighting equipment and buildings.
(ac) Contribution to Works Reserve	Year of budgeted works.	Established to account for contributions and donations received from external sources.
(ad) Unspent Grants Reserve	Year of budgeted works.	Established to identify unexpended grants and special projects funding.
(ae) Swimming Pool Inspection Reserve	On payment of swimming pool inspections every 4 years.	Established to account for unspent Swimming Pool Inspection Levy.
(af) Plant & Engineering Equipment Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's heavy plant and engineering equipment.
(ag) Road Construction and Major Maintenance Reserve	Funds are not expected to be used within a set period but or	Established to provide funds for the upgrade and renewal of the Council's transport infrastructure.
(ah) Building Maintenance Reserve	As scheduled in Council's Asset Management Plan.	For the purchase, construction and maintenance of Council buildings.
(ai) Waste Management Reserve	As required.	Established to provide funds for waste management initiatives including capital and operation maintenance for a Waste Transfer Station.
(aj) Unspent Loan Reserve	As required.	Established to hold unspent loan funds.

SHIRE OF DARDANUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve accounts	484,566	550,000	515,170
- Other funds	261,101	420,000	216,497
Late payment of fees and charges *	5,161	5,022	5,022
Other interest revenue	163,000	158,624	147,909
	913,828	1,133,646	884,598

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	64,691	60,600	45,458
Other services	11,000	24,500	24,500
	<u>75,691</u>	<u>85,100</u>	<u>69,958</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	551,266	476,983	516,983
Interest on lease liabilities (refer Note 8)	6,098	5,105	6,477
	557,364	482,088	523,460

(d) Write offs

General rate	2,500	1,200	2,500
	2,500	1,200	2,500

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

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Forecast	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	31,990	31,990	31,990
Meeting attendance fees	24,336	21,940	21,940
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	657	490	490
Superannuation contribution payments	6,759	0	0
	66,609	57,220	57,220
Deputy President's			
Deputy President's allowance	7,998	7,998	7,998
Meeting attendance fees	14,509	14,169	14,169
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	657	490	490
Superannuation contribution payments	2,700	0	0
	28,731	25,457	25,457
Council member 1			
Meeting attendance fees	14,509	14,169	14,169
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	657	490	490
Superannuation contribution payments	1,741	0	0
	19,774	17,459	17,459
Council member 2			
Meeting attendance fees	14,509	14,169	14,169
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	657	490	490
Superannuation contribution payments	1,741	0	0
	19,774	17,459	17,459
Council member 3			
Meeting attendance fees	14,509	14,169	14,169
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	657	490	490
Superannuation contribution payments	1,741	0	0
	19,774	17,459	17,459
Council member 4			
Meeting attendance fees	14,509	14,169	14,169
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	657	490	490
Superannuation contribution payments	1,741	0	0
	19,774	17,459	17,459
Council member 5			
Meeting attendance fees	14,509	14,169	14,169
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	657	490	490
Superannuation contribution payments	1,741	0	0
	19,774	17,459	17,459
Council member 6			
Meeting attendance fees	14,509	14,169	14,169
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	657	491	491
Superannuation contribution payments	1,741	0	0
	19,774	17,460	17,460
Council member 7			
Meeting attendance fees	14,509	14,169	14,169
Child care expenses	1,400	1,400	1,400
Other expenses	100	100	100
Annual allowance for ICT expenses	2,867	2,800	2,800
Travel and accommodation expenses	656	491	491
Superannuation contribution payments	1,741	0	0
	21,273	18,960	18,960
Total Council Member Remuneration	235,257	206,392	206,392
President's allowance	31,990	31,990	31,990
Deputy President's allowance	7,998	7,998	7,998
Meeting attendance fees	140,408	135,292	135,292
Child care expenses	1,400	1,400	1,400
Other expenses	100	100	100
Annual allowance for ICT expenses	25,803	25,200	25,200
Travel and accommodation expenses	5,912	4,412	4,412
Superannuation contribution payments	21,646	0	0
	235,257	206,392	206,392

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

12. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction during FY 2025/26

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

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that Council will be party to any Trading Undertakings or Major Trading Undertakings during FY 2025/26.

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

14. INVESTMENT IN ASSOCIATES

(a) Investment in associate

It is not anticipated that Council will be party to any Investment in Associates during FY 2025/26.

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

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

15. 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	Estimated Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Eaton Public Open Space	153,816	6,922	0	160,737
Dardanup Public Open Space	108,905	4,901	0	113,806
Burekup Public Open Space	308,914	13,901	0	322,815
Trust Funds for Land Transaction	44,648	2,009	0	46,657
Auspicing Grant	0	0	0	0
	616,283	27,733	0	644,016

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

16. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

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

16. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, recreation centre fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Recreation centre café stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

17. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide services to achieve community and environmental health.

Maternal and infant health facilities, immunisation, meat inspection services, inspection of food outlets, noise control and pest control services.

Education and welfare

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

Pre-school and other education services, child minding facilities, playgroups, senior citizens' centres, meals on wheels and home care services.

Housing

To provide and maintain staff housing and elderly residents' housing.

Provision and maintenance of staff housing and elderly residents' housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of refuse site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.

Recreation and culture

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

Maintenance of halls, civic buildings, river banks, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

Tourism and area promotion, building control, provision of rural services including weed control and vermin control, standpipes.

Other property and services

To monitor and control Council's overheads operating accounts.

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

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

18. FEES AND CHARGES

	2025/26 Budget	2024/25 Forecast	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	300	300	300
General purpose funding	183,648	211,000	158,258
Law, order, public safety	100,549	100,903	100,903
Health	29,250	30,000	29,000
Education and welfare	500	0	500
Community amenities	2,189,582	2,135,264	2,052,376
Recreation and culture	1,772,973	1,797,947	1,597,130
Transport	5,000	4,200	4,200
Economic services	208,992	197,750	154,750
Other property and services	146,053	90,000	91,053
	4,636,847	4,567,364	4,188,470

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

2025/26 ANNUAL DRAFT BUDGET PAPERS

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BUDGET SUMMARY							
	Page	2024/25				2025/26	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding	3	19,486,076	(665,627)	19,871,977	(677,035)	20,848,877	(604,224)
Governance	7	800	(1,629,718)	300	(1,611,507)	800	(1,751,162)
Law, Order & Public Safety	12	337,273	(2,112,699)	337,273	(2,045,865)	342,219	(2,168,957)
Health	20	29,050	(726,527)	30,050	(715,946)	29,300	(766,472)
Education & Welfare	26	500	(1,176,652)	0	(1,109,955)	500	(1,296,097)
Housing	31	0	0	0	0	0	0
Community Amenities	34	2,206,245	(4,113,947)	1,742,288	(4,022,633)	2,650,829	(4,530,007)
Recreation & Culture	47	1,804,147	(10,222,985)	2,008,587	(10,633,060)	1,950,251	(10,802,644)
Transport	61	181,799	(7,403,191)	216,705	(7,582,370)	217,655	(8,354,512)
Economic Services	67	155,250	(528,318)	198,250	(513,550)	209,492	(539,258)
Other Property & Services	73	136,253	(3,000)	125,000	63,977	186,253	(3,000)
Total Recurrent Operating		24,337,393	(28,582,663)	24,530,430	(28,847,944)	26,436,176	(30,816,333)
Non-Recurrent Operating							
General Purpose Funding	3	0	(1,000)	0	0	0	(1,000)
Governance	7	0	(89,000)	34,529	(127,029)	0	(234,000)
Law, Order & Public Safety	12	295,826	(347,624)	581,866	(295,033)	383,873	(248,171)
Health	20	0	(2,500)	0	(2,500)	0	(12,500)
Education & Welfare	26	139,581	(126,081)	140,581	(127,081)	10,614	(8,500)
Housing	31	0	0	0	0	0	0
Community Amenities	34	1,338	(263,800)	1,338	(226,461)	500	(723,800)
Recreation & Culture	47	352,388	(119,019)	371,515	(127,767)	533,575	(344,137)
Transport	61	2,277,350	(2,500)	1,641,489	(2,500)	3,852,956	(126,500)
Economic Services	67	1,000	(85,500)	0	(85,500)	1,000	(105,500)
Other Property & Services	73	853,000	(233,087)	2,237	(325,905)	85,000	(225,202)
Total Non-Recurrent Operating		3,920,483	(1,270,111)	2,773,555	(1,319,776)	4,867,518	(2,029,310)
TOTAL OPERATING		28,257,876	(29,852,774)	27,303,985	(30,167,720)	31,303,694	(32,845,643)
NON OPERATING							
Borrowings & Community Loans New Borrowings & Loans	85	1,600,000	0	1,600,000	0	0	0
Borrowings & Community Loans Borrowing Principal Repayments	86	0	(541,020)	0	(541,020)	0	(594,447)
Borrowings & Community Loans Self Supporting Loan Principal Repayment	87	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	87	0	0	0	(104,356)	0	0
Financing Activities Lease Principal Repayments	88	0	(104,356)	0	0	0	(63,253)
Asset Construction / Acquisition Transport Infrastructure	91	0	(3,571,420)	0	(1,475,193)	0	(5,327,471)
Asset Construction / Acquisition Land & Buildings	95	0	(1,276,814)	0	(1,024,957)	0	(1,923,665)
Asset Construction / Acquisition Parks & Reserves	98	0	(827,371)	0	(2,292,260)	0	(392,523)
Asset Construction / Acquisition Vehicles	100	0	(1,297,287)	0	(807,498)	0	(940,170)
Asset Construction / Acquisition Plant & Equipment	102	0	(10,000)	0	(803,300)	0	(10,000)
Asset Construction / Acquisition Furniture & Fittings	103	0	(851,300)	0	(20,414)	0	(550,227)
Cash Reserves Transfer from (to) Reserves	105	7,367,765	(6,212,485)	8,399,058	(7,839,030)	7,920,353	(4,933,105)
Assets Disposals	124	1,232,480	0	1,272,480	0	248,098	0
TOTAL NON OPERATING		10,200,245	(14,692,053)	11,271,538	(14,908,029)	8,168,451	(14,734,861)
TOTAL		38,458,121	(44,544,827)	38,575,523	(45,075,749)	39,472,145	(47,580,504)
Non Cash Adjustments							
Depreciation			6,670,135	0	6,670,135		7,346,245
(Profit) / Loss on Disposal of Assets			(730,000)	81,612	0		0
Surplus							
Estimated Opening Surplus (Deficit) Brought Fwd		652,816		684,593		936,114	
Estimated End of Year (Surplus) / Deficit		(506,246)		(936,114)		(173,999)	
		38,604,692	(38,604,692)	38,405,614	(38,405,614)	40,234,259	(40,234,259)

STATEMENT OF FINANCIAL ACTIVITY							
	Page	2024/25				2025/26	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	2,671,413	(665,627)	2,989,850	(677,035)	2,782,485	(604,224)
Governance	7	800	(1,629,718)	300	(1,611,507)	800	(1,751,162)
Law, Order & Public Safety	12	337,273	(2,112,699)	337,273	(2,045,865)	342,219	(2,168,957)
Health	20	29,050	(726,527)	30,050	(715,946)	29,300	(766,472)
Education & Welfare	26	500	(1,176,652)	0	(1,109,955)	500	(1,296,097)
Housing	31	0	0	0	0	0	0
Community Amenities	34	2,206,245	(4,113,947)	1,742,288	(4,022,633)	2,650,829	(4,530,007)
Recreation & Culture	47	1,804,147	(10,222,985)	2,008,587	(10,633,060)	1,950,251	(10,802,644)
Transport	61	181,799	(7,403,191)	216,705	(7,582,370)	217,655	(8,354,512)
Economic Services	67	155,250	(528,318)	198,250	(513,550)	209,492	(539,258)
Other Property & Services	73	136,253	(3,000)	125,000	63,977	186,253	(3,000)
Total Recurrent Operating		7,522,730	(28,582,663)	7,648,303	(28,847,945)	8,369,784	(30,816,333)
Non-Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	0	(1,000)	0	0	0	(1,000)
Governance	7	0	(89,000)	34,529	(127,029)	0	(234,000)
Law, Order & Public Safety	12	295,826	(347,624)	581,866	(295,033)	383,873	(248,171)
Health	20	0	(2,500)	0	(2,500)	0	(12,500)
Education & Welfare	26	139,581	(126,081)	140,581	(127,081)	10,614	(8,500)
Housing	31	0	0	0	0	0	0
Community Amenities	34	1,338	(263,800)	1,338	(226,461)	500	(723,800)
Recreation & Culture	47	352,388	(119,019)	371,515	(127,767)	533,575	(344,137)
Transport	61	2,277,350	(2,500)	1,641,489	(2,500)	3,852,956	(126,500)
Economic Services	67	1,000	(85,500)	0	(85,500)	1,000	(105,500)
Other Property & Services	73	853,000	(233,087)	2,237	(325,905)	85,000	(225,202)
Total Non-Recurrent Operating		3,920,483	(1,270,111)	2,773,555	(1,319,776)	4,867,518	(2,029,310)
TOTAL OPERATING		11,443,213	(29,852,774)	10,421,858	(30,167,721)	13,237,302	(32,845,643)
NON OPERATING							
Borrowings & Community Loans New Borrowings & Loans	85	1,600,000	0	1,600,000	0	0	0
Borrowings & Community Loans Borrowing Principal Repayments	86	0	(541,020)	0	(541,020)	0	(594,447)
Borrowings & Community Loans Self Supp Loan Principal Repayments	87	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	87	0	0	0	(104,356)	0	0
Financing Activities Lease Principal Repayments	88	0	(104,356)	0	0	0	(63,253)
Asset Construction / Acquisition Transport Infrastructure	91	0	(3,571,420)	0	(1,475,193)	0	(5,327,471)
Asset Construction / Acquisition Land & Buildings	95	0	(1,276,814)	0	(1,024,957)	0	(1,923,665)
Asset Construction / Acquisition Parks & Reserves	98	0	(827,371)	0	(2,292,260)	0	(392,523)
Asset Construction / Acquisition Vehicles	100	0	(1,297,287)	0	(807,498)	0	(940,170)
Asset Construction / Acquisition Plant & Equipment	102	0	(10,000)	0	(803,300)	0	(10,000)
Asset Construction / Acquisition Furniture & Fittings	103	0	(851,300)	0	(20,414)	0	(550,227)
Cash Reserves Transfer from & to Reserves	105	7,367,765	(6,212,485)	8,399,058	(7,839,030)	7,920,353	(4,933,105)
Assets Disposals	124	1,232,480	0	1,272,480	0	248,098	0
TOTAL NON OPERATING		10,200,245	(14,692,053)	11,271,538	(14,908,029)	8,168,451	(14,734,861)
TOTAL		21,643,458	(44,544,827)	21,693,396	(45,075,749)	21,405,753	(47,580,504)
Non Cash Adjustments							
Depreciation		0	6,670,135		6,670,135		7,346,245
(Profit) / Loss on Disposal of Assets		0	(730,000)	81,612	0		0
Surplus							
Estimated Surplus (Deficit) 1 July		652,816	0	684,593		936,114	
Estimated (Surplus) Deficit 30 June		(506,246)	0	(936,114)		(173,999)	
Amount Required to be Raised from General Rates		16,814,664	0	16,882,127		18,066,392	
		38,604,692	(38,604,692)	38,405,614	(38,405,614)	40,234,259	(40,234,259)

	Summary	2025/26 Budget Estimate	
	Schedule 3 - General Purpose Funding		
		\$	
	GENERAL PURPOSE FUNDING - SUMMARY		
	Operating Expenditure		
	Recurrent Expenditure		
	Rates	(39,000)	
	Other General Purpose Funding	(604,224)	
	Total Recurrent Expenditure	(643,224)	
	Non-Recurrent Expenditure		
	Rates	0	
	Other General Purpose Funding	(1,000)	
	Total Non-Recurrent Expenditure	(1,000)	
	Total Operating Expenditure	(644,224)	
	Operating Revenue		
	Recurrent Revenue		
	Rates	18,102,892	
	Other General Purpose Funding	2,784,985	
	Total Recurrent Revenue	20,887,877	
	Non-Recurrent Revenue		
	Rates	0	
	Other General Purpose Funding	0	
	Total Non-Recurrent Revenue	0	
	Total Operating Revenue	20,887,877	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		RATES			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
03 2 0001		General Rates Levied	MFS		17,904,185	Prev Year's Rates + Growth + 5.5% Increase
03 2 0002		Interim Rates	MFS	3.5	201,207	Refer to notes at end of this schedule
03 2 0050		Rates Written Off	MFS		(2,500)	
		TOTAL RATE REVENUE			18,102,892	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
03 1 0001		Rates Concession Expense	MFS		(39,000)	Eaton Bowling Club
		Sub Total - Recurrent Expenditure			(39,000)	
		Non Recurrent Expenditure				
		Nil	MFS		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(39,000)	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER GENERAL PURPOSE FUNDING			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
03 2 1001		Interest - Rates Arrears	MFS	3.1	82,207	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	MFS	3.2	80,793	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	MFS	3.3	98,648	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants	MFS		906,578	Indexed - CPI
03 2 1005		Grant - LGGC Local Road Grant	MFS		760,881	Indexed - CPI
03 2 1006		Interest - Municipal Fund	MFS		261,101	Indexed x Interest Rate
03 2 1007		Interest - Reserve Fund	MFS		484,566	Reserve Balance x Interest Rate
03 2 1008		Interest - Deferred Pensioners	MFS		5,161	Indexed - Population Growth
03 2 1010		Reimb - Bank Fees	MFS		50	Indexed - CPI
03 2 1011		Reimb - Legal Fees	MFS		20,000	Indexed - CPI x Population Growth
03 2 1012		Fees - Property Enquiries	MFS		85,000	Indexed - CPI x Population Growth
03 2 1013		Fees - Property Reports	MFS		0	Indexed - CPI x Population Growth
		Sub Total - Recurrent Revenue			2,784,985	
		Non Recurrent Revenue				
03 2 1501		Nil			0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			2,784,985	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
03 1 1003		Stationery - Rates Notices	MFS		(15,000)	Indexed - CPI x Population Growth
03 1 1004		Bank Fees & Charges	MFS		(46,000)	Indexed - CPI x Population Growth
03 1 1005		Valuation Expenses - Rating / Assets	MFS	3.4	(78,878)	Refer to notes at end of this schedule
03 1 1006		Postage & Promotion	MFS		(10,000)	Indexed - CPI x Population Growth
03 1 1008		Legal Expenses - Debt Recovery	Dir C&G		(20,000)	Reimbursed through Rates
03 1 1010		Receipt / BAS Rounding Expense	MFS		(10)	
03 1 1011		Rates Early Payment Prize	MFS		(2,000)	
03 1 1990		Allocation of Administration Overheads	MFS		(432,336)	Total Overhead x Sch3 OH%
		Sub Total - Recurrent Expenditure			(604,224)	
		Non Recurrent Expenditure				
03 1 1501		Bad & Doubtful Debts Expense - General Purpose Funding	MFS		(1,000)	
		Sub Total - Non Recurrent Expenditure			(1,000)	
		TOTAL OPERATING EXPENDITURE			(605,224)	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding			2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING			\$	
03 2 1001		3.1 Interest - Rates Arrears			82,207	
		11.00% pa			82,207	
03 2 1002		3.2 Interest - Rates Instalments			80,793	
		5.50% pa			80,793	
03 2 1003		3.3 Fees & Charges - Instalments / Special Payment Arrangement			98,648	Indexed - Growth
		\$45.00 per assessment			98,648	
03 1 1005		3.4 Valuation Expenses - Rating / Assets			(20,000)	Indexed - CPI x Population Growth
		Interim Valuations - Valuer General	Reserve Funded		(11,878)	Indexed - CPI
		UV Valuations - Valuer General	Reserve Funded		0	Indexed - CPI x Population Growth
		GRV Valuation - Valuer General	Reserve Funded	3 yrly	(25,000)	Indexed - CPI
		Asset Revaluations	Reserve Funded	5 yrly	(12,000)	(3 Yrs major assets)
		Insurance Asset Revaluations	Reserve Funded	5 yrly	(10,000)	
		UV/GRV Property Use Review	Reserve Funded	5 yrly	0	
		Differential Rate Assessment	Reserve Funded	3 yrly	(78,878)	
03 2 0002		3.5 Interim Rates			201,207	Indexed - CPI x Population Growth
		Interim Rates			201,207	

	Summary	2025/26	
	Schedule 4 - Governance	Budget Estimate	
	GOVERNANCE - SUMMARY	\$	
	Operating Expenditure		
	Recurrent Expenditure		
	Members of Council	(916,217.00)	
	Other Governance	(834,945.00)	
	Total Recurrent Expenditure	(1,751,162.00)	
	Non-Recurrent Expenditure		
	Members of Council	(65,000.00)	
	Other Governance	(169,000.00)	
	Total Non-Recurrent Expenditure	(234,000.00)	
	Total Operating Expenditure	(1,985,162.00)	
	Operating Revenue		
	Recurrent Revenue		
	Members of Council	500	
	Other Governance	300	
	Total Recurrent Revenue	800	
	Non-Recurrent Revenue		
	Members of Council	0	
	Other Governance	0	
	Total Non-Recurrent Revenue	0	
	Total Operating Revenue	800	

Account Number	Job / Plant Number	Schedule 4 - Governance	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		MEMBERS OF COUNCIL			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
04 1 1003		Annual Meeting Attendance Fees - Shire President	Dir C&G		(24,336)	80% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	Dir C&G	41.1	(132,921)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance	Dir C&G	41.4	(44,786)	Refer to notes at end of this schedule
04 1 1005		Accommodation and Travel Expenses - Councillors	Dir C&G		(5,912)	Indexed - CPI
04 1 1010		Reimbursements - Councillors	Dir C&G	41.3	(1,500)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors	CEO		(28,655)	Indexed - CPI
04 1 1007		Allowances - Councillors	Dir C&G	41.2	(25,803)	Refer to notes at end of this schedule
04 1 1009		Sundry Expenditure	Dir C&G		(1,000)	
04 1 1011		Telephone/iPad Expenses	Dir C&G		(2,800)	
04 1 1990		Allocation of Administration Overheads	MFS		(648,504)	
04 1 1999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(916,217)	
		Non-Recurrent Expenditure				
04 1 1501		Council Election / Poll Expenses	Dir C&G		(65,000)	Electoral Commission Postal - Reserve Funded
04 1 1598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(65,000)	
		TOTAL OPERATING EXPENDITURE			(981,217)	
		OPERATING REVENUE				
		Recurrent Revenue				
04 2 1001		Reimbursements	Dir C&G		500	
04 2 1002		Sundry Fees & Charges - Taxable	Dir C&G		0	
04 2 1004		Sundry Fees & Charges - GST Free	Dir C&G		0	
		Sub Total - Recurrent Revenue			500	
		Non-Recurrent Revenue				
		Nil	Dir C&G		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			500	

Account Number	Job / Plant Number	Schedule 4 - Governance	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER GOVERNANCE			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
04 1 2005		Donation & Grants	Dir C&G	42.1	0	
04 1 2006		Refreshments / Receptions Council Meetings	MGOV		(12,000)	
04 1 2007		Refreshments / Receptions Regional Meetings	MGOV		(1,000)	
04 1 2008		Refreshments / Receptions Biennial Council Dinner	MGOV		0	
04 1 2009		Refreshments / Receptions General Refreshments	MGOV		(25,750)	
04 1 2010		Public Relations - Newsletter	CEO		(20,000)	Increase approved in IPC 9/4/2025
04 1 2011		Public Relations & Marketing - Sundry	CEO		(10,000)	Increase approved in IPC 9/4/2025
04 1 2012		Audit Fees	Dir C&G	42.10	(75,691)	Refer to notes at end of this schedule
04 1 2013		Legal Expenses	Dir C&G		(40,000)	Indexed - CPI
04 1 2014		Sundry Expenditure	Dir C&G		(2,000)	Indexed - CPI
04 1 2990		Allocation of Administration Overheads	MFS		(648,504)	
		Sub Total - Recurrent Expenditure			(834,945)	
		Non-Recurrent Expenditure				
04 1 2502		Civic Functions	MGOV	42.4	(2,000)	Refer to notes at end of this schedule
04 1 2503		Regional Resource Sharing Programs	CEO	42.5	(45,000)	Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects	Dir C&G	42.6	(119,500)	Refer to notes at end of this schedule
04 1 2507		Minor Assets < \$5,000 - Other Governance	Dir C&G		(2,500)	Indexed - CPI
04 1 2598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(169,000)	
		TOTAL OPERATING EXPENDITURE			(1,003,945)	
		OPERATING REVENUE				
		Recurrent Revenue				
04 2 2001		Reimbursements	MGOV	42.11	0	Refer to notes at end of this schedule
04 2 2002		Sundry Fees & Charges - Taxable	MGOV		100	Indexed - Growth
04 2 2003		Sundry Fees & Charges - GST Free	MGOV		200	Indexed - Growth
		Sub Total - Recurrent Revenue			300	
		Non-Recurrent Revenue				
04 2 2503		Grants - Taxable	Dir C&G	42.7	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			300	

Account Number	Job / Plant Number	Schedule 4 - Governance	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 4 - GOVERNANCE	\$	
04 1 1004		41.1 Annual Meeting Fees - Councillors 8 Councillors @ 14,509 8 Councillors @ 1,741 Shire President @ 2,920	(116,072) (16,849)	80% of Maximum Band Value 12% Superannuation
			(132,921)	
04 1 1007		41.2 Allowances - Councillors Telecommunication (ICT) 9 Councillors @ \$2,867	(25,803)	80% of Maximum Band Value
			(25,803)	
04 1 1010		41.3 Reimbursements - Councillors Child Care (lesser of actual cost or \$35 per hour) Other	(1,400) (100)	
			(1,500)	
04 1 1001		41.4 Local Government Allowance President Deputy President Superannuation	(31,990) (7,998) (4,798)	80% of Maximum Band Value 80% of Maximum Band Value 12% Superannuation
			(44,786)	
04 1 2005		42.1 Donations & Grants Special Requests for Donations	0	
			0	

Account Number	Job / Plant Number	Schedule 4 - Governance	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 4 - GOVERNANCE	\$	
04 1 2502		42.4 Civic Functions Sundry	(2,000)	
			(2,000)	
04 1 2503		42.5 Regional Resources Sharing Programs Regional Resource Sharing Initiatives	(45,000)	
			(45,000)	
04 1 2506		42.6 Consultants / Special Projects Governance Review - conducted every 4 years - next scheduled 2027/28 Motor Vehicle Fleet Management Plan and Biennial Review Strategic Community Plan (internal review every 2 year, full review every 4 years) Community Satisfaction Survey (CP Priority 13.1.4 - biennial survey) Timber Milling - per Program of Works - ROads (AMP) Strategic Studies (funded 25% from Strategic Studies Reserve) Strategic/Employee Key Performance Indicator Actions Government Advocacy Strategy	0 (21,000) (40,000) 0 (20,000) (4,500) (10,000) (24,000)	Funded: Exec & Compliance Veh Reserve
			(119,500)	
04 2 2503		42.7 Grant Revenue Nil	0	
			0	
04 1 2012		42.10 Audit Fees Audit Contract Financial Management Systems Review - FM Reg 5(2)(c) - every 3 years - due 2027/28 Regulation 17 Review - Audit Reg 17(2) - every 3 years - due 2026/27 Grant Acquittals requiring Audit Certification	(64,691) 0 0 (11,000)	
			(75,691)	
04 2 2001		42.11 Reimbursements - Other Governance Sundry - Joint Councillor training	0	
			0	

Summary		2025/26 Budget Estimate
Schedule 5 - Law, Order & Public Safety		
LAW, ORDER & PUBLIC SAFETY - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Fire Prevention		(645,917)
Fire Prevention - (ESL)		(241,170)
Animal Control		(616,415)
Other Law, Order & Public Safety		(665,455)
Total Recurrent Expenditure		(2,168,957)
Non-Recurrent Expenditure		
Fire Prevention		(39,048)
Fire Prevention - (ESL)		(194,373)
Animal Control		(4,750)
Other Law, Order & Public Safety		(10,000)
Total Non-Recurrent Expenditure		(248,171)
Total Operating Expenditure		(2,417,128)
Operating Revenue		
Recurrent Revenue		
Fire Prevention		15,500
Fire Prevention - (ESL)		241,170
Animal Control		83,049
Other Law, Order & Public Safety		2,500
Total Recurrent Revenue		342,219
Non-Recurrent Revenue		
Fire Prevention		2,000
Fire Prevention - (ESL)		381,873
Animal Control		0
Other Law, Order & Public Safety		0
Total Non-Recurrent Revenue		383,873
Total Operating Revenue		726,092

Account Number	Job / Plant Number	Schedule 5 - Law, Order & Public Safety	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		FIRE PREVENTION			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Fire Fighting	MDS		(3,000)	
05 1 1006		Lease Interest - Fire Prevention - Motor Vehicles	MFS		0	Grant Funded Expenditure (DFES)
05 1 1005		FCO Allowances	MDS	52.6	(5,710)	Refer to notes at end of this schedule
05 1 1990		Allocation of Administration Overheads	MFS		(432,336)	
05 1 1999		Depreciation	MFS	Appendix G	(204,870)	
		Sub Total - Recurrent Expenditure			(645,917)	
		Non-Recurrent Expenditure				
05 1 1501	JOB	Donations	MDS		0	
		Grant Funded Expenditure - DFES Officer (Council Funded)	Dir. Sustain. Dev	52.5	(39,048)	General provision for grants
05 1 1598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(39,048)	
		TOTAL OPERATING EXPENDITURE			(684,965)	
		OPERATING REVENUE				
		Recurrent Revenue				
05 2 1001		Reimbursements	MDS		0	
05 2 1002		Sundry Fees & Charges - Taxable	MDS		0	
05 2 1003		Sundry Fees & Charges - GST Free	MDS		0	
05 2 1004		Fines & Penalties - Bush Fire Infringements	MDS		9,500	
05 2 1006		Fees - ESL Administration	MDS		6,000	Indexed - Population Growth
		Sub Total - Recurrent Revenue			15,500	
		Non-Recurrent Revenue				
05 2 1501		Grants - Taxable	Dir. Sustain. Dev	51.1	2,000	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free	Dir. Sustain. Dev	51.2	0	
		Sub Total - Non Recurrent Revenue			2,000	
		TOTAL OPERATING REVENUE			17,500	

Account Number	Job / Plant Number	Schedule 5 - Law, Order & Public Safety	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	ESL Recurrent Expenditure Expenditure subject to DFES confirmation	MDS	52.1	(241,170)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(241,170)	
		Non-Recurrent Expenditure				
05 1 2501		Donation Expense - Surrendered DFES Asset	MDS	52.2	0	Refer to notes at end of this schedule
05 1 2502		DFES Funded - Plant & Equipment (Non Recurrent Expenditure)	MDS	52.4	(194,373)	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure			(194,373)	
		TOTAL OPERATING EXPENDITURE			(435,543)	
		OPERATING REVENUE				
		Recurrent Revenue				
05 2 2001		Grant DFES - Recurrent	MDS	52.1	241,170	Refer to notes at end of this schedule
		Sub Total - Recurrent Revenue			241,170	
		Non-Recurrent Revenue				
05 2 2501		Grant DFES - Capital	Dir. Sustain. Dev	52.3	187,500	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment	Dir. Sustain. Dev	52.4	194,373	Refer to notes at end of this schedule
05 2 2503		Contributions - Fire Prevention - Capital	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			381,873	
		TOTAL OPERATING REVENUE			623,043	

Account Number	Job / Plant Number	Schedule 5 - Law, Order & Public Safety	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		ANIMAL CONTROL			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
05 1 3001		Salaries & Wages	Dir. Sustain. Dev		(177,568)	
05 1 3002		Superannuation	Payroll		(30,288)	
05 1 3019		Accrued Leave	Payroll		0	
05 1 3003		Salary Sacrifice	Payroll		0	
05 1 3005		Long Service Leave	Payroll		0	
05 1 3006		Uniforms	MDS	Appendix L	(1,501)	
05 1 3008		Fringe Benefits Tax	Payroll		0	
05 1 3009		Telephone	MHR		(7,168)	Indexed - CPI
05 1 3011		Training / Conferences / Professional Development	MDS	Appendix J	(6,717)	
05 1 3012		Travel / Accommodation	MDS	Appendix K	(467)	
05 1 3013		Animal Management Program	MDS	53.1	(5,250)	Refer to notes at end of this schedule
05 1 3014		Sundry Expenditure	MDS		(3,500)	Excludes Corella Control.
05 1 3015		Poundage (City of Bunbury Pound)	MDS		(10,000)	Indexed - CPI
05 1 3016		Advertising	MDS		(500)	Indexed - CPI
05 1 3017		Printing / Stationery	MDS		(3,650)	Indexed - CPI
	PLANT	Vehicle Expenses - Rangers	MDS	Appendix B	(23,138)	
05 3 3020		Protective Clothing - Ranger Services	MDS		(800)	Indexed - CPI
05 1 3990		Allocation of Administration Overheads	MFS		(345,869)	
05 1 3999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(616,415)	
		Non-Recurrent Expenditure				
05 1 3501		Contract Relief Staff	Dir. Sustain. Dev		(2,000)	Indexed - CPI
05 1 3503		Grant Expenditure	MDS		0	
05 1 3504		Minor Assets < \$5,000 - Animal Control	Dir. Sustain. Dev		(2,500)	Indexed - CPI
05 1 3505		Bad & Doubtful Debts Expense - Animal Control	MFS		(250)	
05 1 3598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(4,750)	
		TOTAL OPERATING EXPENDITURE			(621,165)	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		ANIMAL CONTROL				
		OPERATING REVENUE				
		Recurrent Revenue				
05 2 3001		Reimbursements	MDS		500	Indexed - CPI
05 2 3002		Sundry Fees & Charges - Taxable	MDS		0	Indexed - CPI
05 2 3003		Sundry Fees & Charges - GST Free	MDS		6,500	Indexed - CPI
05 2 3004		Fines - Animal Infringements	MDS		10,000	Indexed - CPI
05 2 3005		Animal Registrations - Dogs	MDS	53.2	50,852	Indexed - CPI
05 2 3008		Animal Registrations - Cats	MDS		8,447	Indexed - CPI
05 2 3006		Poundage	MDS		6,000	Indexed - CPI
05 2 3007		Animal Euthanasia	MDS		750	Indexed - CPI
		Sub Total - Recurrent Revenue			83,049	
		Non-Recurrent Revenue				
05 2 3502		Grants - Taxable	Dir. Sustain. Dev	53.3	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			83,049	

Account Number	Job / Plant Number	Schedule 5 - Law, Order & Public Safety	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER LAW, ORDER & PUBLIC SAFETY			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
05 1 4001		Salaries & Wages	Dir. Sustain. Dev		(226,270)	
05 1 4002		Superannuation	Payroll		(30,288)	
05 1 4003		Abandoned Vehicles	MDS		(1,000)	Indexed - CPI
05 1 4004		Sundry Expenditure	MDS		(2,000)	Indexed - CPI
	JOB	Emergency Management	MDS	54.3	(7,500)	Refer to notes at end of this schedule
	JOB	Council Bushland Reserves - Firebreak Clearing	Dir Inf.	54.4	(52,528)	New Budget Request from 23/24
05 1 4990		Allocation of Administration Overheads	MFS		(345,869)	
05 1 4999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(665,455)	
		Non-Recurrent Expenditure				
05 1 4501		Crime Prevention Expenditure	MCD	54.1	(5,000)	Refer to notes at end of this schedule
05 1 4502		Minor Assets < \$5,000 - Other Law, Order & Public Safety	Dir. Sustain. Dev		(5,000)	Indexed - CPI
05 1 4598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(10,000)	
		TOTAL OPERATING EXPENDITURE			(675,455)	
		OPERATING REVENUE				
		Recurrent Revenue				
05 2 4001		Reimbursements	MDS		0	Indexed - CPI
05 2 4002		Sundry Fees & Charges - Abandoned Vehicles	MDS		1,500	Indexed - CPI
05 2 4003		Sundry Fees & Charges - GST Free	MDS		0	Indexed - CPI
05 2 4004		Fines & Penalties	MDS		1,000	Indexed - Population Growth
		Sub Total - Recurrent Revenue			2,500	
		Non-Recurrent Revenue				
05 2 4501		Grants - Taxable	MDS	54.2	0	Refer to notes at end of this schedule
05 2 4502		Grants - GST Free	MDS		0	
05 2 4504		Grant Revenue - Crime Prevention	MCD		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			2,500	

Account Number	Job / Plant Number	Schedule 5 - Law, Order & Public Safety								2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY								\$	
05 2 1501		51.1	Grant Revenue - Fire Fighting - Taxable							2,000	Refer Expenditure J05020
			Other Grants							2,000	
05 2 1502		51.2	Grant Revenue - Fire Fighting - GST Free							0	
			Other Grants							0	
05 2 2001	JOB	52.1	Recurrent Expenditure - ESL								
		020	021	022	023	024	025	026	027		
		Plant & Equip < \$1,000	Mtce Plant & Equip	Mtce Vehicles	Mtce Land & Buildings	Clothing & Access	Utilities Rates & Taxes	Insurance	Other	TOTAL	
J05010	Burekup	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05011	Dard Cent	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05012	Ferguson	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05013	J/C Brook	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05014	Upp Ferg	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05015	Waterloo	(1,000)	(3,600)	(6,000)	(800)	(4,000)	(750)	0	(9,850)	(26,000)	Indexed - CPI
J05016	Well Mills	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05017	West Dard Council	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05018		0	0	0	(500)	0	0	(67,670)	0	(68,170)	Indexed - CPI
		(8,000)	(28,800)	(29,100)	(6,900)	(32,000)	(6,000)	(67,670)	(62,700)	(241,170)	
05 1 2501		52.2	Donation Expense - Surrendered DFES Asset							0	
			Nil							0	
05 2 2501	TBA	52.3	Grant DFES - Capital							187,500	Source: Building Asset Plan
			Land & Buildings							187,500	
05 2 2502		52.4	Grant DFES - DFES Provided Equipment							194,373	Source: Exec & Compliance Vehicle Asset Plan
			Bushfire Brigade Plant and Equipment (including vehicles)							194,373	
		52.5	Grant Funded Expenditure - DFES Officer							(2,000)	
	J05020		Other Grant Funded Expenditure							(37,048)	
	J05021		Bushfire Mitigation Activity Officer - Shared with DFES/Capel/Dardanup/Collie							0	
	J05021		Bushfire Mitigation Activity - Grant Funded Expenditure							(39,048)	

Account Number	Job / Plant Number	Fines & Penalties	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY	\$	
05 1 1005		52.6 Fire Control Officer Honorarium Allowances Chief FCO Honorarium Allowance (1) Deputy FCO Honorarium Allowance (2) FCO Honorarium Allowance (5) Provision for CBFCO Expenditure	(850) (1,360) (2,500) (1,000)	Indexed after 4 years Indexed after 4 years Indexed after 4 years Indexed after 4 years
			(5,710)	
05 1 3013		53.1 Animal Management Program Animal Management Program Expenditure <i>- Cat / dog sterilisation vouchers, micro chipping incentives, public education programs</i>	(5,250)	
			(5,250)	
05 2 3005		53.2 Dog Registration Revenue Registrations and Annual Renewals	50,852	Indexed - Population Growth
			50,852	
05 2 3205		53.3 Grant Revenue - Animal Control Nil	0	
			0	
05 1 4501		54.1 Crime Prevention Expenditure Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000)	Indexed after 4 years
			(5,000)	
05 2 4501		54.2 Grant Revenue - Other Law & Order Emergency Backup Power Generator - NDRP Grant deferred to 2021/22 (deferred 12 months) - see Council resolution 17 July 2019	0	
			0	
05 1 4005		54.3 Emergency Management Expenditure J05030 LEMC Facilitation of Emergency Arrangements J05031 Emergency response and recovery (grant funded for major events) J05032 Project Seed Funding J05033 Pandemic response and recovery J05035 Grant Funded Expenditure - Emergency Backup Power Generator - NDRP Grant Deferred	(1,000) (1,000) (500) (2,500) (2,500)	Indexed - Population Growth Emergency situations only Matching Grants only Covid 19 Response only Indexed - Population Growth
			(7,500)	
05 1 4006		54.4 Council Bushland Reserves - Firebreak Clearing J05040 Council Bushland Reserves - Annual Firebreak Clearing	(52,528)	
			(52,528)	

Summary		2025/26
Schedule 7 - Health		Budget Estimate
HEALTH - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Maternal & Infant Health		(58,174)
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(696,048)
Preventative Services - Pest Control		(8,500)
Other Health		(3,750)
Total Recurrent Expenditure		(766,472)
Non-Recurrent Expenditure		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(12,500)
Preventative Services - Pest Control		0
Other Health		0
Total Non-Recurrent Expenditure		(12,500)
Total Operating Expenditure		(778,971)
Operating Revenue		
Recurrent Revenue		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		29,300
Preventative Services - Pest Control		0
Other Health		0
Total Recurrent Revenue		29,300
Non-Recurrent Revenue		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		0
Preventative Services - Pest Control		0
Other Health		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		29,300

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		MATERNAL & INFANT HEALTH			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Building Mtce & Minor Works - Child & Infant Centres	Man. Op.	Appendix C	(8,846)	
07 1 1999		Depreciation	MFS	Appendix G	(49,328)	
		Sub Total - Recurrent Expenditure			(58,174)	
		Non-Recurrent Expenditure				
	JOB	Building Major Maintenance - Child & Infant Health	Man. Op.	Appendix D	0	
TBA		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
07 1 1598		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(58,174)	
		OPERATING REVENUE				
		Recurrent Revenue				
07 2 1001		Reimbursements	D C&G		0	Indexed - CPI
07 2 1002		Sundry Fees & Charges - Taxable	D C&G		0	Indexed - CPI
07 2 1003		Sundry Fees & Charges - GST Free	D C&G		0	Indexed - CPI
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
07 2 1501		Grants - Taxable	D C&G		0	
07 2 1502		Grants - GST Free	D C&G		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		PREVENTATIVE SERVICES			\$	
		HEALTH ADMINISTRATION & INSPECTIONS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
07 1 4001		Salaries & Wages	Dir. Sustain. Dev		(205,467)	
07 1 4002		Superannuation	Payroll		(30,820)	
07 1 4022		Accrued Leave	Payroll		0	
07 1 4003		Salary Sacrificed Expenditure	Payroll		0	
07 1 4004		Long Service Leave	Payroll		0	
07 1 4006		Telephone	MHR		(1,250)	Indexed - CPI
07 1 4007		SLM Calibration	MDS		(800)	Indexed - CPI
07 1 4008		Subscriptions - Legislation	MDS		(700)	Indexed - CPI
07 1 4009		Travel & Accommodation	MDS	Appendix K	(483)	
07 1 4010		Staff Training / Conferences / Professional Development	MDS	Appendix J	(3,359)	
07 1 4011		Protective Clothing - Health	MDS		(750)	Indexed - CPI
07 1 4013		Sundry Expenditure	MDS		(850)	Indexed - CPI
07 1 4014		Staff Uniforms	MDS	Appendix L	(750)	
07 1 4015		Printing & Stationery	MDS		(250)	Indexed - CPI
07 1 4016		Postage & Freight	MDS		(1,100)	Indexed - CPI
07 1 4017		Advertising	MDS		0	Indexed - CPI
07 1 4018		Fringe Benefits Tax	Payroll		(8,100)	Indexed - CPI
	PLANT	Vehicle Expenses - Health Administration	MDS	Appendix B	(8,158)	
07 1 4990		Allocation of Administration Overheads	MFS		(432,336)	
07 1 4999		Depreciation	MFS	Appendix G	(874)	
		Sub Total - Recurrent Expenditure			(696,048)	
		Non-Recurrent Expenditure				
07 1 4501		Consultants	Dir. Sustain. Dev	74.1	(10,000)	Refer to notes at end of this schedule
07 1 4502		Minor Assets < \$5,000 - Health	Dir. Sustain. Dev		(2,500)	Indexed - CPI
07 1 4598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(12,500)	
		TOTAL OPERATING EXPENDITURE			(708,548)	
		OPERATING REVENUE				
		Recurrent Revenue				
07 2 4001		Reimbursements	MDS		50	
07 2 4002		Sundry Fees & Charges - Taxable	MDS		4,250	Indexed - Growth
07 2 4003		Sundry Fees & Charges - GST Free	MDS		25,000	Indexed - Growth
		Sub Total - Recurrent Revenue			29,300	
		Non-Recurrent Revenue				
07 2 4501		Grants - Taxable	Dir. Sustain. Dev		0	
07 2 4502		Grants - GST Free	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			29,300	

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		PREVENTATIVE SERVICES			\$	
		PEST CONTROL				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
07 1 5001		Mosquito Control	MDS		(3,500)	Indexed - CPI
07 1 5002		Contribution - CLAG	MDS		(5,000)	Indexed - CPI
07 1 5003		Salaries & Wages	Dir. Sustain. Dev		0	
07 1 5004		Superannuation	Payroll		0	
07 1 5999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(8,500)	
		Non-Recurrent Expenditure				
07 1 5501		Nil			0	
07 1 5598		Profit / (Loss) on Asset Disposals	MDS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure	MFS		0	
		TOTAL OPERATING EXPENDITURE			(8,500)	
		OPERATING REVENUE				
		Recurrent Revenue				
07 2 5001		Reimbursements	MDS		0	
07 2 5002		Sundry Fees & Charges - Taxable	MDS		0	
07 2 5003		Sundry Fees & Charges - GST Free	MDS		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
07 2 5501		Grants - Taxable	Dir. Sustain. Dev		0	
07 2 5502		Grants - GST Free	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER HEALTH			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
07 1 7001		Analytical Expenses	MDS		(3,750)	Indexed - CPI x Population Growth
07 1 7999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(3,750)	
		Non-Recurrent Expenditure				
07 1 7501		Donations	MDS		0	
07 1 7598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(3,750)	
		OPERATING REVENUE				
		Recurrent Revenue				
07 2 7001		Reimbursements	MDS		0	Indexed - CPI x Population Growth
07 2 7002		Sundry Fees & Charges - Taxable	MDS		0	Indexed - CPI x Population Growth
07 2 7003		Sundry Fees & Charges - GST Free	MDS		0	Indexed - CPI x Population Growth
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
07 2 7501		Grants - Taxable	Dir. Sustain. Dev		0	
07 2 7502		Grants - GST Free	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 7 - Health	2025/26	Sundry Notes
			Budget Estimate	
07 1 4501		NOTES TO SCHEDULE 7 - HEALTH 74.1 Consultants - Health Administration Public Health Plan	\$	
			10,000	
			10,000	

Summary		2025/26 Budget Estimate
Schedule 8 - Education & Welfare		
EDUCATION & WELFARE - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Other Education		(108,366)
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		(1,187,731)
Total Recurrent Expenditure		(1,296,097)
Non-Recurrent Expenditure		
Other Education		(5,000)
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		(3,500)
Total Non-Recurrent Expenditure		(8,500)
Total Operating Expenditure		(1,304,597)
Operating Revenue		
Recurrent Revenue		
Other Education		500
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		0
Total Recurrent Revenue		500
Non-Recurrent Revenue		
Other Education		5,000
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		5,614
Total Non-Recurrent Revenue		10,614
Total Operating Revenue		11,114

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER EDUCATION			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
08 1 2005		Salaries & Wages - Other Education	Dir. Sustain. Dev		(82,909)	Library & Make It Space
08 1 2006		Superannuation - Other Education	Payroll		(12,436)	Library & Make It Space
08 1 2001		Annual School Awards	MCD		(1,350)	
08 1 2003		Donation - School Chaplaincies	D C&G		(6,670)	Indexed - CPI - Annual Donation
08 1 2004		Make It Space Operating Expenditure	MCD		(5,000)	
		Sub Total - Recurrent Expenditure			(108,366)	
		Non-Recurrent Expenditure				
08 1 2598		Profit / Loss on Asset Disposals	MFS		0	
08 1 2501		Minor Assets < \$5,000 - Make-it Space	MCD	82.1 & 82.2	(5,000)	
		Sub Total - Non Recurrent Expenditure			(5,000)	
		TOTAL OPERATING EXPENDITURE			(113,366)	
		OPERATING REVENUE				
		Recurrent Revenue				
08 2 2001		Reimbursements	MCD		0	
08 2 2002		Sundry Fees & Charges - Taxable	MCD		500	
		Sub Total - Recurrent Revenue			500	
		Non-Recurrent Revenue				
08 2 2501		Grants - Taxable	MCD		4,000	
08 2 2502		Grants - GST Free	MCD		0	Indexed - CPI - Annual Donation
08 2 2503		Contributions / Donations	MCD		1,000	
		Sub Total - Non Recurrent Revenue			5,000	
		TOTAL OPERATING REVENUE			5,500	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		AGED & DISABLED - SENIOR CITIZENS CENTRES			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Building Mtce & Minor Works - Senior Citizens Centres	Man. Op.	Appendix C	0	Indexed - CPI
08 1 4999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
08 1 4598		Profit / Loss on Asset Disposals	MFS		0	
TBA		Building Major Maintenance - Senior Citizens	Man. Op.	Appendix D	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			0	
		OPERATING REVENUE				
		Recurrent Revenue				
08 2 4001		Reimbursements	MCD		0	
08 2 4002		Sundry Fees & Charges - Taxable	MCD		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
08 2 4503		Grants - Taxable	Dir. Sustain. Dev	84.1	0	Refer to notes at end of this schedule
08 2 4502		Grants - GST Free	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER WELFARE			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
08 1 7001		Salaries & Wages - Culture & Community Services	Dir. Sustain. Dev		(502,187)	
08 1 7002		Superannuation - Culture & Community Services	Payroll		(75,328)	
08 1 7013		Accrued Leave - Culture & Community Services	Payroll		(1,000)	Indexed - CPI
TBA		Long Service Leave	Payroll		0	
08 1 7004		Telephone Expenses	MHR		(2,000)	Indexed - CPI
	JOB	Programs	MCD	87.1 Job	(24,114)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax	Payroll		(8,000)	Indexed - CPI
08 1 7006		Advertising	MCD		(500)	Indexed - CPI
08 1 7007		Staff Uniforms	MCD	Appendix L	(1,651)	
08 1 7008		Staff Training / Conferences / Professional Development	MCD	Appendix J	(8,232)	
08 1 7010		Donation Expense	CEO	87.5	(38,555)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation	MCD	Appendix K	(1,096)	
	PLANT	Vehicle Expenses - Place & Community Services	MCD	Appendix B	(6,266)	
08 1 7990		Allocation of Administration Overheads	MFS		(518,803)	
08 1 7999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(1,187,731)	
		Non-Recurrent Expenditure				
08 1 7501		Projects (Grant Funded)	MCD	87.4	(1,000)	Refer to notes at end of this schedule
08 1 7504		Minor Assets < \$5,000 - Other Welfare	Dir. Sustain. Dev		(2,500)	Indexed - CPI
08 1 7598		Profit / Loss on Asset Disposals	MFS		0	
		Sub Total - Non Recurrent Expenditure			(3,500)	
		TOTAL OPERATING EXPENDITURE			(1,191,231)	
		OPERATING REVENUE				
		Recurrent Revenue				
08 2 7001		Reimbursements	MCD	87.2	0	Refer to notes at end of this schedule
08 2 7002		Sundry Fees & Charges - Taxable	MCD		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
08 2 7501		Grants - Taxable	MCD	87.3	5,614	Refer to notes at end of this schedule
08 2 7503		Grants - GST Free	MCD		0	
08 2 7502		Donations & Contributions	MCD		0	
		Sub Total - Non Recurrent Revenue			5,614	
		TOTAL OPERATING REVENUE			5,614	

Account Number	Job / Plant Number		2025/26 Budget Estimate	Sundry Notes
		Schedule 8 - Education & Welfare		
		NOTES TO SCHEDULE 8 - EDUCATION & WELFARE	\$	
08 2 4503	84.1	Grant Revenue - Senior Citizens Nil	0	
			0	
08 1 7003	87.1	Programs		
	J08712	Youth Development Programs - previously Leeuwin Scholarships	(5,000)	
	J08713	School Holiday Workshops & Activities	(4,500)	
	J08714	Minor / Community Event Assistance - CP044	(10,000)	
	J08719	Reconciliation Action Plan - 23/24 Budget Request rolled over	0	
	J08720	Grant Funded Programs - Cyber Security Awareness	(4,614)	
			(24,114)	
08 2 7002	87.2	Reimbursements - Community Services Nil	0	
			0	
08 2 7501	87.3	Grant Revenue - Community Services Provision for Grant Funding Grant Funding for Cyber Security Awareness Training	1,000 4,614	
			5,614	
08 1 7501	87.4	Community Services - Projects Expenditure (Grant Funded) Grant Funded Expenditure	(1,000)	
			(1,000)	
08 1 7010	87.5	Donation Expense Personal Development Grant Scheme Seniors Christmas Dinner (Eaton \$1,500; Burekup \$1,250; Dardanup \$2,000) Crooked Brook Forrest Assoc Eaton Lions Club Christmas Hampers Dardanup & District Residents Association - Dardanup Times Dardanup & District Residents Association - Traffic Management Anzac Day Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs) In Town Centre Support of \$2,500 - (3 year commitment - 2021/22, 2022/23, 2023/24) Glen Huon Primary School P&C (previously Millbridge Lions Club) - Breakfast Club Sundry Community Donations Sea Container (Coastal Rowing)	(4,000) (4,750) (1,000) (1,000) (1,100) (2,100) (9,000) (2,500) (3,605) (1,500) (8,000)	
			(38,555)	

	Summary	2025/26 Budget Estimate	
	Schedule 9 - Housing		
	HOUSING - SUMMARY	\$	
	Operating Expenditure		
	Recurrent Expenditure		
	Other Housing	0	
	Total Recurrent Expenditure	0	
	Non-Recurrent Expenditure		
	Other Housing	0	
	Total Non-Recurrent Expenditure	0	
	Total Operating Expenditure	0	
	Operating Revenue		
	Recurrent Revenue		
	Other Housing	0	
	Total Recurrent Revenue	0	
	Non-Recurrent Revenue		
	Other Housing	0	
	Total Non-Recurrent Revenue	0	
	Total Operating Revenue	0	

Account Number	Job / Plant Number	Schedule 9 - Housing	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER HOUSING			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
0912001		Nil	N/A		0	
0912999		Depreciation	N/A		0	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
0912598		Profit / Loss of Asset Disposals	N/A		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			0	
		OPERATING REVENUE				
		Recurrent Revenue				
0922001		Reimbursements	N/A		0	
0922002		Sundry Fees & Charges - Taxable	N/A		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
0922501		Grants - Taxable	N/A		0	
0922502		Grants - GST Free	N/A		0	
0922503		Insurance Claims	N/A		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 9 - Housing	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 9 - HOUSING Nil	\$	

Summary		2025/26 Budget Estimate
Schedule 10 - Community Amenities		
COMMUNITY AMENITIES - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Sanitation - Household		(2,378,560)
Sanitation - Other & Sewerage		(149,243)
Protection of Environment		(75,000)
Town Planning & Regional Development		(1,645,343)
Other Community Amenities		(281,862)
Total Recurrent Expenditure		(4,530,007)
Non-Recurrent Expenditure		
Sanitation - Household		(131,950)
Sanitation - Other & Sewerage		0
Protection of Environment		(500)
Town Planning & Regional Development		(584,500)
Other Community Amenities		(6,850)
Total Non-Recurrent Expenditure		(723,800)
Total Operating Expenditure		(5,253,807)
Operating Revenue		
Recurrent Revenue		
Sanitation - Household		2,229,064
Sanitation - Other & Sewerage		10,000
Protection of Environment		0
Town Planning & Regional Development		391,265
Other Community Amenities		20,500
Total Recurrent Revenue		2,650,829
Non-Recurrent Revenue		
Sanitation - Household		0
Sanitation - Other & Sewerage		0
Protection of Environment		500
Town Planning & Regional Development		0
Other Community Amenities		0
Total Non-Recurrent Revenue		500
Total Operating Revenue		2,651,329

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		SANITATION - HOUSEHOLD			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 1001		Salaries & Wages - Waste Management	MFS		(38,767)	
10 1 1002		Superannuation - Waste Management	MFS		(5,815)	
10 1 1006		Accrued Leave	MFS		0	
10 1 1003		* Kerbside - Refuse Removal	Man. Op.	101.2	(290,434)	Refer to notes at end of this schedule
10 1 1024		* Kerbside - Organic Waste Removal	Man. Op.	101.3	(327,956)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	Man. Op.	101.4	(197,260)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	Man. Op.	101.7	(25,680)	Refer to notes at end of this schedule
10 1 1010		* Bin Acquisitions	Man. Op.		(40,000)	Indexed - Growth
10 1 1011		* Bin Mtce & Minor Works / Repairs - Refuse	Man. Op.	101.17	(10,000)	Refer to notes at end of this schedule
10 1 1012		* Bin Mtce & Minor Works / Repairs - Recycling	Man. Op.	101.18	(3,000)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	Man. Op.	101.11	(124,141)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	Man. Op.	101.12	(59,392)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	Man. Op.	101.13	(120,996)	Refer to notes at end of this schedule
10 1 1025		* Organic Waste Processing - Kerbside	Man. Op.	101.14	(306,341)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	Man. Op.	101.15	(42,420)	
10 1 1017		Transfer Station - Skip Bin Hire	Man. Op.		(4,000)	
10 1 1018		Transfer Station - Skip Bin Transportation	Man. Op.		(30,000)	
10 1 1019		Transfer Station - Green Waste Processing	Man. Op.		(11,000)	
10 1 1020		Street Bin - Cleaning 90 Bins	Man. Op.		(500)	Indexed - CPI
10 1 1021		Street Bin - Servicing 90 Bins	Man. Op.		(20,000)	Indexed - CPI
10 1 1022		Licensing / Bore Monitoring	Man. Op.		0	Indexed - CPI
10 1 1023		Lease Interest - Sanitation / Household - Land	Man. Op.	Appendix A	(1,098)	
10 1 1026		Interest Expense - Loan 71 (Three Bin System)	D C&G	Appendix A	(3,374)	Refer to App A - Loan Interest
10 1 1027		Government Guarantee Fee - Loan 71 (Three Bin System)	D C&G	Appendix A	(896)	Refer to App A - Loan Interest
	JOB	Refuse Site Mtce & Minor Works	Man. Op.	101.16	(675,976)	Refer to notes at end of this schedule
10 1 1999		Depreciation	MFS	Appendix G	(39,515)	
		Sub Total - Recurrent Expenditure			(2,378,560)	
		Non-Recurrent Expenditure				
10 1 1501		Legal Expenses	CEO & DCEO		(2,500)	Indexed - CPI
10 1 1502		Consultants	Dir Inf.	101.5	(115,000)	Refer to notes at end of this schedule
	JOB	Building Major Maintenance - Refuse Site	Man. Op.	Appendix D	(8,350)	
10 1 1505		Provision for Refuse Site Rehabilitation	Man. Op.		0	
10 1 1506		Provision for Bad & Doubtful Debts Expense - Refuse Site	MFS		(100)	
10 1 1507		Minor Assets < \$5,000 - Waste Management	Dir Inf.		(5,000)	Indexed - Growth
10 1 1509		Waste Charges Concession Expense	D C&G		(1,000)	
10 1 1598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(131,950)	
		TOTAL OPERATING EXPENDITURE			(2,510,510)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		SANITATION - HOUSEHOLD			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 1001		Reimbursements	Man. Op.		5,000	Indexed - CPI
10 2 1002		Sundry Fees & Charges - Taxable	Man. Op.		15,872	Indexed - CPI
10 2 1003		Lease - Waste	Man. Op.	101.8	0	Refer to notes at end of this schedule
10 2 1004		* Waste Charges - Domestic Refuse, Recycling & Organics	Dir Inf.	101.6	1,834,800	Refer to notes at end of this schedule
10 2 1008		* Waste Charges - Domestic Refuse, Recycling & Organics Additional Services	Dir Inf.	101.9	59,517	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	Dir Inf.	101.19	155,247	Refer to notes at end of this schedule
10 2 1010		Fees - Rubbish Bin Lid Swap	Dir Inf.		10,000	New Charge in 2021/22
10 2 1006		Fees - Site Access	Man. Op.		148,628	Indexed - Growth
		Sub Total - Recurrent Revenue			2,229,064	
		Non-Recurrent Revenue				
10 2 1501		Grants - Taxable	Dir Inf.	101.1	0	Refer to notes at end of this schedule
10 2 1502		Grants - GST Free	Dir Inf.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			2,229,064	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		SANITATION - OTHER & SEWERAGE			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	Man. Op.	103.2	(149,243)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(149,243)	
		Non-Recurrent Expenditure				
10 1 3501		Sewerage Connection Expenditure	Man. Op.	103.1	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(149,243)	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 2001		Reimbursements	Man. Op.		0	Indexed - CPI x Population Growth
10 2 2002		Sundry Fees & Licenses - GST Free	Man. Op.		10,000	Indexed - CPI x Population Growth
10 2 2003		Sundry Fees & Charges - Taxable	Man. Op.		0	Indexed - CPI x Population Growth
		Sub Total - Recurrent Revenue			10,000	
		Non-Recurrent Revenue				
10 2 2501		Grants - Taxable			0	
10 2 2502		Grants - GST Free	Dir Inf.		0	
		Sub Total - Non Recurrent Revenue	Dir Inf.		0	
		TOTAL OPERATING REVENUE			10,000	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		PROTECTION OF ENVIRONMENT			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 5001		Environmental Project Expenditure	Man. Op.	105.1	(75,000)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(75,000)	
		Non-Recurrent Expenditure				
10 1 5502		Donations Expenditure	Man. Op.		0	
10 1 5503		Environmental Project Expenditure - Grant Funded	Man. Op.		(500)	Indexed - CPI
10 1 5504		Environmental Project Expenditure - POS Funded	Man. Op.		0	
		Sub Total - Non Recurrent Expenditure			(500)	
		TOTAL OPERATING EXPENDITURE			(75,500)	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 5001		Reimbursements	Man. Op.		0	
10 2 5002		Sundry Fees & Charges - Taxable	Man. Op.		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
10 2 5501		Grants - Taxable	Man. Op.		500	Indexed - CPI
10 2 5502		Contributions	Man. Op.		0	
10 2 5504		Reimbursements	Man. Op.		0	
		Sub Total - Non Recurrent Revenue			500	
		TOTAL OPERATING REVENUE			500	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		TOWN PLANNING & REGIONAL DEVELOPMENT			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 6001		Salaries & Wages	Dir. Sustain. Dev		(904,207)	
10 1 6002		Superannuation	Payroll		(137,431)	
10 1 6021		Accrued Leave	Payroll		(5,000)	
10 1 6003		Salary Sacrificed Expenditure	Payroll		0	
10 1 6004		Long Service Leave	Payroll		(12,000)	This reduces Salaries cost
10 1 6007		Scheme Amendments - Sundry	MDS		(500)	Indexed - CPI
10 1 6008		Fringe Benefits Tax	Payroll		(24,476)	Indexed - CPI
10 1 6010		Staff Uniforms	MDS	Appendix L	(3,227)	
10 1 6011		Protective Clothing - Town Planning	MDS		(200)	Indexed - CPI
10 1 6012		Subscriptions & Memberships	MDS	106.4	(23,045)	Refer to notes at end of this schedule
10 1 6013		Staff Training / Conferences / Professional Development	MDS	Appendix J	(16,850)	
10 1 6014		Travel & Accommodation	MDS	Appendix K	(908)	
	PLANT	Vehicle Expenses - Town Planning	MDS	Appendix B	(21,576)	
10 1 6016		Mapping - Town Planning Scheme	MDS		(1,000)	Indexed - CPI
10 1 6017		Legal Expenses	CEO		(50,000)	Indexed - CPI
10 1 6018		Telephone Expenses	MHR		(2,500)	Indexed - CPI
10 1 6023		Stationery	MDS		(500)	Indexed - CPI
10 1 6024		Developer Contribution Plan - Wanju and Waterloo Industrial Park - Loan Interest	Dir. Sustain. Dev	106.5	(6,400)	Refer to notes at end of this schedule
10 1 6025		Govt Guarantee Fee on Loans	Dir. Sustain. Dev	106.5	(3,187)	Indexed - CPI
10 1 6990		Allocation of Administration Overheads	MFS		(432,336)	
10 1 6999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(1,645,343)	
		Non-Recurrent Expenditure				
10 1 6502		Printing - Strategies & Plans	MDS		(500)	Indexed - CPI
10 1 6503		Consultants - Town Planning	Dir. Sustain. Dev	106.1	(571,000)	Refer to notes at end of this schedule
10 1 6506		Land Development Expenses	MDS	106.2	(5,000)	Refer to notes at end of this schedule
10 1 6505		Rural Street Numbering	MDS		(500)	Indexed - CPI
10 1 6508		Minor Assets < \$5,000 - Town Planning	Dir. Sustain. Dev		(2,500)	Indexed - CPI
10 1 6509		Contract Relief Staff	Dir. Sustain. Dev		(5,000)	Indexed - CPI
10 1 6598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(584,500)	
		TOTAL OPERATING EXPENDITURE			(2,229,843)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		TOWN PLANNING & REGIONAL DEVELOPMENT			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 6001		Reimbursements	MDS	106.3	500	Refer to notes at end of this schedule
10 2 6002		Sundry Fees & Charges - Taxable	MDS		1,500	Indexed - CPI x Population Growth
10 2 6003		Fees & Charges - Application	MDS		89,265	Indexed - CPI x Population Growth
10 2 6005		Fees & Charges - GST Free	MDS		300,000	Indexed - CPI x Population Growth
10 2 6006		Fines & Penalties	MDS		0	
		Sub Total - Recurrent Revenue			391,265	
		Non-Recurrent Revenue				
10 2 6501		Contributions	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			391,265	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER COMMUNITY AMENITIES			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 7001		Donations	MCD		0	
	JOB	Cemetery Mtce & Minor Works	Man. Op.		(81,000)	
	JOB	Disability Services Expenditure	Man. Op.		(5,000)	
	JOB	Public Toilets Mtce & Minor Works	Man. Op.	Appendix C	(164,583)	
	JOB	Street Furniture Mtce & Minor Works	Man. Op.		(5,000)	
10 1 7999		Depreciation	MFS	Appendix G	(26,279)	
		Sub Total - Recurrent Expenditure			(281,862)	
		Non-Recurrent Expenditure				
	JOB	Special Maintenance - Cemeteries	Man. Op.		0	
	JOB	Building Major Maintenance - Public Toilets	Man. Op.	Appendix D	(6,850)	
10 1 7598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(6,850)	
		TOTAL OPERATING EXPENDITURE			(288,712)	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 7001		Reimbursements	Man. Op.		500	
10 2 7002		Sundry Fees & Charges - Taxable	Man. Op.		0	
10 2 7003		Fees & Charges Taxable - Cemeteries	Man. Op.		15,000	
10 2 7004		Fees & Charges GST Free - Cemetery Licenses	Man. Op.		5,000	
		Sub Total - Recurrent Revenue			20,500	
		Non-Recurrent Revenue				
10 2 7501		Grants - Taxable	Dir Inf.	107.1	0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			20,500	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES						\$	
10 2 1501		101.1 Grant Revenue - Waste Management						0	
		Nil						0	
10 1 1003		101.2 Kerbside Refuse Removal - General	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2025/26 Code 1, 9, 10, 11	60	50	5,862	\$47.80	Fortnightly	(290,434)	Waste Contract
								(290,434)	
10 1 1024		101.3 Kerbside Refuse Removal - Organics	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		Kerbside Refuse Removal - General	13	50	5,213	\$62.16	Weekly	(327,956)	Waste Contract
		Code 1, 9, 10						(327,956)	
10 1 1004		101.4 Kerbside Recycling	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2025/26 Code 1, 9, 10, 11	60	50	5,862	\$33.03	Fortnightly	(197,260)	Waste Contract
								(197,260)	
10 1 1502		101.5 Consultants - Waste Site							
		SW Regional Waste Initiative						(5,000)	
		Banksia Road Landfill Site - Site Investigation/Ground Water Monitoring						(85,000)	
		Waste Transfer Station - Concept Design						(25,000)	
								(115,000)	
10 2 1004		101.6 Waste Charges - Domestic Refuse, Recycling, FOGO		Interim Rated Compulsory Services	Compulsory Services	\$ / Service *			
		2025/26 3 Bin System		50		\$320.00		1,834,800	
		Compulsory Service Code 1			4,649				
		Compulsory Service Code 9			469				
		Compulsory Service Code 10			124				
		Compulsory Service Code 11			620				
					5,862			1,834,800	
		** (Includes standard 3 bin service, Opt 1 FOGO 140L, Opt 2 All 240L, plus 2 bin service)							
10 1 1005		101.7 Waste Education	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2025/26 Education via Veolia	60	50	5,862	\$4.30		(25,680)	Fund from Recycling Education Reserve
								(25,680)	Part of Waste Contract

Account Number	Job / Plant Number	NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES				2025/26 Budget Estimate	Sundry Notes
10 2 1003	101.8	Lease Revenue - Waste				\$	
		Nil				0	
10 2 1008	101.9	Waste Charges - Refuse & Recycling Additional Charges				0	
		Additional Services					
		\$ / Service *					
		Additional 140L General Waste	39	Code 5	\$48.00	1,872	
		Additional 3 Bin Service	20	Code 4	\$320.00	6,400	
		Additional 240L Recycling Only	54	Code 6	\$59.00	3,186	
		Additional FOGO	13	Code 7	\$147.00	1,911	
		Additional 240L General Waste	392	Code 8	\$79.00	30,968	
		Additional 2 Bin Service	60	Code 14	\$253.00	15,180	
						59,517	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2025/26 Budget Estimate	Sundry Notes		
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES						\$			
		101.10	Bin Acquisitions								
		101.11	Refuse Disposal - Kerbside 2025/26	Additional & Interim Services 110	\$ / Service * 20.79	Compulsory Services 5,862	\$ / t \$59.39	t / bin / pa 0.35		(124,141)	Waste Contract
								(124,141)			
		101.12	Refuse Disposal - Transfer Station 2025/26				\$ / t 59.39	t / pa 1,000		(59,392)	Waste Contract
								(59,392)			
		101.13	Recycling Processing - Kerbside 2025/26	Additional Services 60	\$ / Service 20.36	Services 5,862	\$ / t \$169.68	t / pa 0.120		(120,996)	Includes provision for additional charges for contaminated recycling waste
								(120,996)		Waste Contract	
		101.14	Organic Waste Processing - Kerbside 2025/26	Additional Services 13	Interim Compulsory Services 41	Compulsory Services 5,213	\$ / Service * \$100.28	Weekly /t / pa 0.58		(306,341)	Bunbury Harvey Regional Council Contract
								(306,341)			
		101.15	Recycling Processing - Transfer Station 2025/26				\$ / t \$169.68	t / pa 250		(42,420)	Waste Contract
								(42,420)			

Account Number	Job / Plant Number	Schedule 10 - Community Amenities				2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES				\$	
	J10201	101.16 Refuse Site Maintenance & Minor Works					
		Wages				(132,855)	
		Overheads				(460,739)	
		Utilities - Power				(8,079)	
		Goods & Services (includes Ground Water Monitoring of transfer station at Banksia Road)				(74,066)	Indexed - CPI
		Insurance				(237)	
		Plant				0	Indexed - CPI
						(675,976)	
10 1 1011		101.17 Bin Maintenance & Minor Works / Repairs - Refuse & FOGO			\$ / Service *		
		Replacement / Repairs			\$1.69	(10,000)	Indexed - CPI x Population Growth
						(10,000)	
10 1 1012		101.18 Bin Maintenance & Minor Works / Repairs - Recycling			\$ / Service *		
		Replacement / Repairs			\$0.50	(3,000)	Indexed - CPI x Population Growth
						(3,000)	
10 2 1009		101.19 Specified Area Rate - Bulk Waste Collection	Interim	Services			
		Contract Expenditure	50	4,793	\$ / Service *	149,243	Refer to Expenditure 10 1 2001
		Contribution to Transfer Station			\$155,247	6,004	Indexed - CPI x Population Growth
						155,247	
10 1 3501		103.1 Sewer Connection Expenditure					
		Nil				0	Source: 10 Yr Building Asset Plan
						0	
10 1 2001		103.2 Annual Bulk Rubbish Collection (Funded Specified Area Rate)			\$ / t		
		2 x Green Waste Collections			149,243	(52,180)	Indexed - CPI x Population Growth
		1 x Hard Waste Collection				(97,063)	Indexed - CPI x Population Growth
						(149,243)	
10 1 5001		105.1 Environmental Projects					
		In accordance with the Environmental Management Plan				(35,000)	
		Urban Forest Canopy Strategy				(40,000)	
						(75,000)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	\$	
10 1 6503		106.1 Consultants - Town Planning		
		Various Town Planning Projects (ie: plans, reviews, rezonings, etc) Structure Plan Review	(21,000)	Funded: Town Planning Consultancy Reserve
			0	Funded: Town Planning Consultancy Reserve
		Wanju & Waterloo Consultants - Development Contribution Plan Loan Funded	(150,000)	Funded: Unspent Loan Reserve - Wanju Funds
		Wanju & Waterloo Consultants - Development Contribution Plan - Federal Grant Funded Expenditure	(300,000)	
		Development Application Lot 220	(100,000)	
			(571,000)	
10 1 6506		106.2 Land Development Expenses		
		Sundry	(5,000)	Funded: Land Development Reserve
			(5,000)	
10 2 6001		106.3 Reimbursement Revenue - Town Planning		
		Joint TPS	500	Indexed - CPI
		Sundry	0	
			500	
10 1 6012		106.4 Subscriptions & Memberships - Town Planning		
		Peron Naturalist Partnership	(4,569)	Indexed - CPI
		Demographic data reporting - ForecastID	(14,643)	Indexed - CPI
		Urban Development Institute of Australia - Annual Membership Subscription	(3,333)	Indexed - CPI
		Other	(500)	
			(23,045)	
10 1 6024		106.5 WANJU Developer Contribution Plan Expenses - Town Planning		
		Interest Expense - Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park	(6,400)	Appendix A
		Govt GFee - Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park	(3,187)	Appendix A
		Sundry	0	
			(9,587)	
10 2 7501		107.1 Grant Revenue - Other Community Amenities		
		Nil	0	
			0	

Summary		2025/26
Schedule 11 - Recreation & Culture		Budget Estimate
RECREATION & CULTURE - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Public Hall, Civic Centres		(313,759)
Other Recreation & Sport - Parks, Gardens, Reserves		(5,976,194)
Other Recreation & Sport - Eaton Recreation Centre		(3,624,177)
Libraries - Eaton Community Library		(759,902)
Libraries - Dardanup Library		(1,000)
Other Culture		(127,614)
Total Recurrent Expenditure		(10,802,644)
Non-Recurrent Expenditure		
Public Hall, Civic Centres		(16,350)
Other Recreation & Sport - Parks, Gardens, Reserves		(62,700)
Other Recreation & Sport - Eaton Recreation Centre		(219,800)
Libraries - Eaton Community Library		(2,200)
Libraries - Dardanup Library		0
Other Culture		(43,087)
Total Non-Recurrent Expenditure		(344,137)
Total Operating Expenditure		(11,146,781)
Operating Revenue		
Recurrent Revenue		
Public Hall, Civic Centres		39,250
Other Recreation & Sport - Parks, Gardens, Reserves		209,301
Other Recreation & Sport - Eaton Recreation Centre		1,695,700
Libraries - Eaton Community Library		6,000
Libraries - Dardanup Library		0
Other Culture		0
Total Recurrent Revenue		1,950,251
Non-Recurrent Revenue		
Public Hall, Civic Centres		453,050
Other Recreation & Sport - Parks, Gardens, Reserves		68,525
Other Recreation & Sport - Eaton Recreation Centre		0
Libraries - Eaton Community Library		1,000
Libraries - Dardanup Library		0
Other Culture		11,000
Total Non-Recurrent Revenue		533,575
Total Operating Revenue		2,483,826

Account Number	Job / Plant Number			2025/26		Sundry Notes
		Schedule 11 - Recreation & Culture	Responsible Officer	Note	Budget Estimate	
		PUBLIC HALLS, CIVIC CENTRES			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
11 1 1004	JOB	Mtce & Minor Works - Public Halls	Man. Op.	Appendix C	(141,371)	Refer to notes at end of this schedule
		Donation - Hall Committees	D C&G	111.2	(6,615)	
11 1 1999		Depreciation	MFS	Appendix G	(165,772)	
		Sub Total - Recurrent Expenditure			(313,759)	
		Non-Recurrent Expenditure				
11 1 1598	JOB	Building Major Maintenance - Public Halls	Man. Op.	Appendix D	(16,350)	
		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(16,350)	
		TOTAL OPERATING EXPENDITURE			(330,109)	
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 1001		Reimbursements	D C&G	111.3	21,000	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable	D C&G		250	Indexed - CPI
11 2 1014		Hall Hire - Dardanup Hall	D C&G		13,000	Indexed - CPI
11 2 1015		Hall Hire - Glen Huon Reserve (Eaton Sports Pavilion)	D C&G		5,000	Indexed - CPI
		Sub Total - Recurrent Revenue			39,250	
		Non-Recurrent Revenue				
11 2 1501		Grants - Taxable	Dir Inf.	111.1	353,050	Refer to notes at end of this schedule
11 2 1502		Contributions - Public Halls/Buildings	Dir Inf.	111.4	100,000	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			453,050	
		TOTAL OPERATING REVENUE			492,300	

Account Number	Job / Plant Number	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
Schedule 11 - Recreation & Culture				\$	
OTHER RECREATION & SPORT					
PARKS GARDENS, RESERVES					
OPERATING EXPENDITURE					
Recurrent Expenditure					
11 1 3001		Dir Inf.		(147,785)	
11 1 3002		Payroll		(22,168)	
11 1 3003		Payroll		0	
	JOB	Man. Op.	Appendix E	(4,449,060)	
	JOB		Appendix C	(147,356)	
11 1 3011		D C&G	Appendix A	(28,058)	
11 1 3014		D C&G	Appendix A	(30,238)	
11 1 3012		D C&G	Appendix A	(9,507)	Indexed - CPI
11 1 3013		Man. Op.		(2,100)	\$150 per Employee
11 1 3999		MFS	Appendix G	(1,139,922)	
Sub Total - Recurrent Expenditure				(5,976,194)	
Non-Recurrent Expenditure					
11 1 3501		D C&G	113.2	(5,100)	Refer to notes at end of this schedule
	JOB	Dir Inf.	Appendix F	0	Indexed - CPI
	JOB	Man. Op.	Appendix D	(52,350)	Indexed - CPI
11 1 3505		Dir Inf.	113.3	0	Refer to notes at end of this schedule
11 1 3507		Dir Inf.		(5,000)	Indexed - CPI
11 1 3508		MFS		(250)	
11 1 3598		MFS	Appendix H	0	
Sub Total - Non Recurrent Expenditure				(62,700)	
TOTAL OPERATING EXPENDITURE				(6,038,894)	
OPERATING REVENUE					
Recurrent Revenue					
11 2 3001		Man. Op.	113.4	500	Refer to notes at end of this schedule
11 2 3002		Man. Op.		1,500	Indexed - CPI
11 2 3003		D C&G	113.6	51,523	Refer to notes at end of this schedule
11 2 3006		N/A		2,500	Indexed - CPI
11 2 3009		MFS	113.9	153,278	Refer to notes at end of this schedule
Sub Total - Recurrent Revenue				209,301	
Non-Recurrent Revenue					
11 2 3501		Dir Inf.	113.1	68,525	Refer to notes at end of this schedule
11 2 3504		Dir Inf.	113.8	0	Refer to notes at end of this schedule
11 2 3506		MFS	113.7	0	Refer to notes at end of this schedule
Sub Total - Non Recurrent Revenue				68,525	
TOTAL OPERATING REVENUE				277,826	

Account Number	Job / Plant Number	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		Schedule 11 - Recreation & Culture		\$	
		EATON RECREATION CENTRE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 4001		Salaries & Wages - Administration	Dir. Sustain. Dev	(386,670)	
11 1 4004		Long Service Leave	Payroll	(10,000)	This reduces Salaries cost
11 1 4005		Superannuation	Payroll	(173,920)	
11 1 4045		Accrued Leave	Payroll	(5,000)	Indexed - CPI
11 1 4007		Salary Sacrificed Expense	Payroll	0	
11 1 4010		Staff Recruitment	MRC	(1,000)	Indexed - CPI
11 1 4011		Staff Training / Conferences / Professional Development	MRC	(8,778)	
11 1 4035		Staff Travel / Accommodation	MRC	(935)	
11 1 4012		Staff Uniforms	MRC	(5,334)	
11 1 4013		Advertising	MRC	(20,000)	Indexed - CPI
11 1 4015		Licenses / Affiliations	MRC	0	Indexed - CPI
11 1 4048		IT Software, Hardware & Support	MIS	(27,500)	
11 1 4016		Equipment Hire / Lease Expenses	MRC	(250)	Refer to notes at end of this schedule
11 1 4052		Lease Interest - Eaton Recreation Centre - Furniture & Equipment	MRC	(5,000)	
11 1 4017		Telephone - Office	MHR	(2,000)	Indexed - CPI
11 1 4019		Receptions	MRC	(250)	Indexed - CPI
11 1 4020		Subscriptions	MRC	(160)	Indexed - CPI
11 1 4021		Postage	MRC	(250)	Indexed - CPI x Population Growth
11 1 4022		Stationery	MRC	(3,500)	Indexed - CPI x Population Growth
11 1 4023		Sundry Expenditure	MRC	(2,500)	Indexed - CPI
11 1 4026		Minor Equipment	MRC	(2,000)	Indexed - CPI
11 1 4047		Vandalism / Graffiti	MRC	(500)	Indexed - CPI
11 1 4029		Equipment Mtce	MRC	(5,000)	Indexed - CPI
11 1 4033		Interest - Loan 59	D C&G	0	Rec Ctr Construction
11 1 4050		Govt Guarantee Fee on Loans	D C&G	0	Indexed - CPI
11 1 4037		Fringe Benefits Tax	Payroll	(7,148)	Indexed - CPI
	PLANT	Motor Vehicle Expenses	MRC	(8,120)	Indexed - CPI
	J11401	Cost Centre - Fitness Centre	MRC	(195,454)	Refer to notes at end of this schedule
	J11402	Cost Centre - Retail Sales	MRC	(221,430)	Refer to notes at end of this schedule
	J11403	Cost Centre - Children Services - Creche	MRC	(52,249)	Refer to notes at end of this schedule
	J11408	Cost Centre - Children Services - Vacation Care	MRC	(102,243)	Refer to notes at end of this schedule
	J11404	Cost Centre - Courts	MRC	(224,598)	Refer to notes at end of this schedule
	J11407	Cost Centre - Group Fitness	MRC	(173,326)	Refer to notes at end of this schedule
	JOBS	Building Mtce & Minor Works	Man. Op.	(246,073)	
11 1 4990		Allocation of Administration Overheads	MFS	(1,297,008)	
11 1 4999		Depreciation	MFS	(435,981)	
		Sub Total - Recurrent Expenditure		(3,624,177)	
		Non-Recurrent Expenditure			
11 1 4501		Building Major Maintenance - Rec Centre	Man. Op.	(199,300)	
11 1 4503		Provision for Bad & Doubtful Debts Expense - ERC	MFS	(500)	
11 1 4504		Minor Assets < \$5,000 - Recreation Centre	Dir. Sustain. Dev	(20,000)	Indexed - CPI
11 1 4598		Profit / (Loss) on Asset Disposals	MFS	0	
		Sub Total - Non Recurrent Expenditure		(219,800)	
		TOTAL OPERATING EXPENDITURE		(3,843,977)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER RECREATION & SPORT			\$	
		EATON RECREATION CENTRE				
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 4001		Reimbursements - Sundry	MRC		1,000	Indexed - CPI
11 2 4002		Fees & Charges - EDWA	MRC		140,000	Indexed - CPI
11 2 4003		Fees & Charges - Admissions	MRC		52,000	Indexed - CPI
11 2 4004		Fees & Charges - Activities / Programs	MRC		130,000	Indexed - CPI
11 2 4005		Fees & Charges - Court Hire	MRC		190,000	Indexed - CPI
11 2 4006		Fees & Charges - Function Room Hire	MRC		6,000	Indexed - CPI
11 2 4007		Fees & Charges - Memberships	MRC		740,000	Indexed - CPI
11 2 4008		Retail Sales Café - Taxable	MRC		210,000	Indexed - CPI
11 2 4009		Retail Sales Café - GST Free	MRC		20,000	Indexed - CPI
11 2 4010		Retail Sales - General	MRC		10,000	Indexed - CPI
11 2 4011		Sponsorship	MRC		2,200	Indexed - CPI
11 2 4012		Childrens Services - GST Free	MRC		180,000	Indexed - CPI
11 2 4013		Childrens Services - Taxable	MRC		12,500	Indexed - CPI
11 2 4014		ERC Fees & Charges - Taxable	MRC		2,000	Indexed - CPI
		Sub Total - Recurrent Revenue			1,695,700	
		Non-Recurrent Revenue				
11 2 4503		Grants	MRC	114.2	0	Refer to notes at end of this schedule
11 2 4504		Contributions	MRC	114.1	0	Refer to notes at end of this schedule
11 2 4505		Fundraising Sales	MRC		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			1,695,700	

Account Number	Job / Plant Number	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
Schedule 11 - Recreation & Culture				\$	
LIBRARIES					
OPERATING EXPENDITURE					
Recurrent Expenditure					
11 1 6001		Dir. Sustain. Dev		(342,410)	
11 1 6002		Payroll		(51,361)	
11 1 6022		Payroll		(5,000)	Indexed - CPI
11 1 6003		Payroll		0	Indexed - CPI
11 1 6005		MCD		(1,500)	Indexed - CPI
11 1 6006		MCD		(2,000)	Indexed - CPI x Population Growth
11 1 6008		MCD		(500)	Indexed - CPI
11 1 6009		MCD	Appendix L	(1,838)	
11 1 6010		MCD	Appendix J	(5,814)	
11 1 6011		MCD	Appendix K	(950)	
	JOB	MCD	116.1	(33,000)	Refer to notes at end of this schedule
11 1 6015		MCD		(1,000)	Indexed - CPI
11 1 6018		MIS	116.3	(15,602)	Refer to notes at end of this schedule
11 1 6019		MCD		(3,000)	Indexed - CPI
11 1 6020		MCD		(1,500)	Indexed - CPI
11 1 6021				(3,300)	Indexed - CPI
11 1 6024		MCD	Appendix A	0	Indexed - CPI
	JOB	MCD	Appendix C	0	New GL and Job
11 1 6990		MFS		(259,402)	
11 1 6999		MFS	Appendix G	(31,724)	
Sub Total - Recurrent Expenditure				(759,902)	
Non-Recurrent Expenditure					
11 1 6501		MFS		(200)	
11 1 6502		MCD		0	Indexed - CPI
11 1 6503		MCD		(500)	Offset by grant revenue
11 1 6504		Man. Op.	116.4	0	Refer to notes at end of this schedule
11 1 6505		Dir. Sustain. Dev		(1,500)	Indexed - CPI
11 1 6598		MFS	Appendix H	0	
Sub Total - Non Recurrent Expenditure				(2,200)	
TOTAL OPERATING EXPENDITURE				(762,102)	
OPERATING REVENUE					
Recurrent Revenue					
11 2 6001		MCD	116.5	1,000	
11 2 6002		MCD		500	Indexed - CPI
11 2 6003		MCD		500	Indexed - CPI
11 2 6004		MCD		4,000	
Sub Total - Recurrent Revenue				6,000	
Non-Recurrent Revenue					
11 2 6501		MCD	116.2	500	Refer to notes at end of this schedule
11 2 6502		MCD		0	
11 2 6504		MCD		500	Indexed - CPI
Sub Total - Non Recurrent Revenue				1,000	
TOTAL OPERATING REVENUE				7,000	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		LIBRARIES			\$	
		DARDANUP LIBRARY				
		OPERATING EXPENDITURE				
11 1 7015		Recurrent Expenditure				
		Book Stock - Dardanup	MCD		(1,000)	Offset by book sale/donations income
11 1 7999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(1,000)	
		Non-Recurrent Expenditure				
11 1 7598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(1,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 7001		Fees & Charges - Programs	MCD		0	Indexed - CPI
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
		Nil	MCD		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER CULTURE			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
11 1 9001	JOB	Public Art Competition	MCD		0	
		Community Projects - Events & Festivals	MCD	119.3	(127,614)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(127,614)	
		Non-Recurrent Expenditure				
11 1 9501		Donation - Bunbury Regional Entertainment Centre	MCD		(15,000)	Annual Donation
11 1 9504		Community Grants Scheme	MCD	119.4	(28,087)	Refer to notes at end of this schedule
11 1 9502		Consultant Expenses	MCD	119.2	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure			(43,087)	
		TOTAL OPERATING EXPENDITURE			(170,701)	
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 9001		Fees & Charges - Taxable	MCD		0	Indexed - CPI
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
11 2 9502		Grants - Taxable	MCD	119.1	11,000	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			11,000	
		TOTAL OPERATING REVENUE			11,000	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE	\$	
11 2 1501	111.1	Grants Revenue - Public Halls Land & Building Construction - ERC - LRCI Phase 4 (J11801)	353,050	Source: Building Asset Plan
			353,050	
11 1 1004	111.2	Donation Expense - Hall Committees Burekup Country Club Inc Ferguson Hall Committee	(3,308) (3,308)	
			(6,615)	
11 2 1001	111.3	Reimbursements - Public Halls Lessee Utilities & Sundry Reimbursements	21,000	Indexed - CPI
			21,000	
11 2 1502	111.4	Contributions - Public Halls - Capital Land & Building Construction	100,000	Source: Building Asset Plan
			100,000	
11 2 3501	113.1	Grant Revenue - Parks Gardens & Reserves Grant - Parks & Reserves Upgrades per Asset Plan	68,525	Source: Parks & Reserves Asset Plan
		Includes Public Art Capital Grant \$15,000	68,525	
11 1 3501	113.2	Donation Expense - Sporting Groups South West Academy of Sports	(5,100)	
			(5,100)	
11 1 3505	113.3	Consultants - Park & Reserves Nil	0	Funded: Town Planning Consultancy Reserve
			0	
11 2 3001	113.4	Contributions / Reimbursements - Parks & Reserves Sundry	500	
			500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2025/26	Sundry Notes
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE	\$	
11 2 3003	113.6	Lease Revenue - Parks & Reserves Portion of Lot 510 Pratt Road, Eaton Reserve 27516 Glen Huon Oval - Part Lot 602 Council Drive, Eaton Reserve 50882 Dardanup Community Centre - Lot 45 Little Street, Dardanup Lot 52 Waterloo Road, Dardanup R & J Fishwick Club Rooms - Pratt Road Reserve 24728 Dardanup Oval Club Rooms - Lot 55 Ferguson Road Eaton Hall - Portion of Lot 4749 Pratt Road, Eaton Reserve 24930 SWFL Oval Hire - Part Lot 602 Council Drive, Eaton Reserve 50882 Glen Huon Oval - Part Lot 602 Council Drive, Eaton Reserve 50882 Portion of 35 Martin Pelusey Rd Lot 67 SW Hwy, Reserve 43011 and Part Reserve 46108 Lot 57 SW Hwy, Reserve 11078 Waterloo Recreation Road Lot 511 Robin Street, Eaton Reserve 51021 Burekup Oval and Shed - Portion of Lot 4 Russell Road, Burekup Portion of Lot 80 Paniza Road, Dardanup Lot 5175 Garvey Road, Dardanup Reserve 302 Portion of Lot 589 Hale Street, Eaton Reserve 46147 Lot 5481 Hamilton Road, Eaton Reserve 29456 Portion of Lot 4 Russell Road, Burekup Lot 300 Ferguson Road, Ferguson Reserve 12925 Lot 5378 Ferguson Road, Dardanup Reserve 37520 Lot 100 Martin Pelusey Road, Dardanup	Eaton Bowling & Social Club Inc 8,365 Bunbury & Districts Softball Association 0 Foster Families South West 993 A Wroe 1,219 Eaton Junior Football Club & Eaton Cricket Club 4,096 Dardanup Sporting and Community Club Inc 103 Bunbury Repertory Club 566 South West Football League 2,000 Boyanup Chapel Dardanup Football Club (Eaton Boomers) 7,000 P Nicolaou Leschenault Lancers Mens Council - former Waterloo Bushfire Brigade shed 1,114 Waterloo Fire Brigade 110 Lions Club of Eaton 10 Burekup Cricket Club 500 Dardanup Aeromodellers Society 210 Dardanup Equestrian Centre 0 Department of Communities (Eaton Family Centre) 1,035 Eaton CWA 210 Burekup Country Club 0 Ferguson Hall Committee 680 Ferguson Valley Visitor Centre 0 10,000 51,523	increase Leased to 31 Dec 2027 Leased to 30 Nov 2027 Leased to 30 Sept 2024 New Lease 1 Oct 2022 to 30 Sept 2027 - 1.5% or CPI increase Leased to Dec 2021 - new lease to 14 Dec 2026 Indexed - CPI - Leased to 31 Jan 2026 Annually) User Agreement - Adjusted to cover Insurance Premium Leased to 31 Jan 2024 Leased Nov 21 for 5 years - to 31 July 2027 Indexed - CPI - Leased to 30 Jun 2024 \$10 - Leased to 29 Aug 2028 \$10 - Leased to 31 Oct 2023 \$26 - Leased to 4 Jun 2023 - new \$200 fee Leased to 29 Jun 2027 Leased to 23 Feb 2032 Trust POS
11 2 3506	113.7	Transfer from Trust Land & Buildings	0	
11 2 3504	113.8	Contributions/Donations Contributions Parks & Reserves Upgrades per Asset Plan	0	Source: Parks & Reserves Construction
11 2 3009	113.9	Specified Area Rate - Eaton Landscaping Millbridge POS Maintenance 4,648 Eaton Parks & Reserves Upgrades Transfer to Reserve Various Jobs	Services 153,278 0 153,278	Indexed - Growth Source: Parks & Reserves Asset Plan
11 2 4504	114.1	Contributions Revenue - Recreation Centre Nil	0	
11 2 4503	114.2	Grant Revenue - Recreation Centre Nil	0	Reduces ERC Reserve drawdown
11 1 4016	114.3	Equipment Lease (<12 months) / Hire Expenditure - Recreation Centre 1st Aid Oxygen Bottle	(250)	
			(250)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE	\$	
Job	J11913	116.1 Library Programs - Early Learning Programs Jo Jingles Stem Workshops Code Club	(26,500)	
	J11914	- School Holiday Programs Holiday Storytime Children's Activities & Workshops	(2,000)	
	J11915	- Adult Programs Skills Development Activities & Workshops eResources BeConnected Online Safety Program	(2,500)	
	J11919	- Authors & Events Author Visits Children's Book Week Travelling Story Time Summer Reading Challenge Better Beginnings Program	(2,000)	
	N/A	- Place Making Activities & Engagement (Moved to Other Culture Refer Note 119.3)	0	1119002
			(33,000)	
11 2 6501		116.2 Grants Revenue - Eaton Community Library Grant Revenue - Library Programs Sundry Allocation	0	
			500	Indexed - CPI
			500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture			2025/26	Sundry Notes
					Budget Estimate	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE			\$	
11 1 6018		116.3	Software Subscription / Support - Eaton Community Library Regional Library Management System-Consortia		(15,602)	Indexation applied
					(15,602)	
					0	
11 1 6504		116.4	Major Building Maintenance - Libraries Provisional Expenditure		0	
					0	
11 2 6001		116.5	Reimbursement Revenue - Eaton Community Library Regional LMS Reimbursements Book Sales and Donations		0 1,000	Per Regional LMS Agreement
					1,000	
11 2 9502		119.1	Grants Revenue - Other Culture Additional events and festivals grants Sundry Grant Revenue for Place Making Activities (J11927)		10,000 1,000 0	Contribution Grant offsets additional expend
					11,000	
11 1 9502		119.2	Consultant Expenditure - Other Culture Nil		0	
					0	
Job		119.3	Community Projects - Events & Festival		0	Reallocated to New Job Numbers (refer below)
		J11901	Events and Festivals		0	
		J11902	Public Art Projects (Operational Exp)		(10,000)	
		J11903	Donation - City of Bunbury for Regional Events - Skyfest Australia Day Event		(5,500)	
		J11905	SW Group of Affiliated Agricultural Associations		(250)	
		J11906	Australia Day Breakfast	Eaton	(10,202)	
		J11907	Australia Day Breakfast	Burekup	(1,371)	
		J11908	Australia Day Breakfast	Dardanup	(3,291)	
		J11909	Citizenship Ceremonies		(2,000)	
		J11921	Community Events - Seniors Workshop & Activities		(3,000)	
		J11922	Community Events - Youth Workshops & Activities		(2,500)	
		J11923	Creative Workshops		(1,500)	
		J11925	Community Projects - Community and Club Capacity Building Workshops & Activities		(3,000)	
		J11927	Place Making Activities & Engagement		(25,000)	
		J11928	Events & Festivals - Event (Previously Walk on the Wildside)		0	
		J11929	Events & Festivals - Summer in your Park Series		(30,000)	
		J11930	Events & Festivals - Youth Events		(5,000)	
		J11931	Events & Festivals - Children & Families Events		0	
		J11932	Events & Festivals - Seniors Celebration Day		(3,000)	
		J11933	Events & Festivals - Spring Out Festival		(22,000)	
					(127,614)	
11 1 9504	New	119.4	Community Grants Scheme	Assess	\$ / Assess 4.42	Community & Event Grants Policy
		2024/25	Community Grants Scheme	6,348	(28,087)	
					(28,087)	

Job / Plant Number	Particulars									
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)									
	2025/26 Budget Estimate									
Cost	116.1	Responsible Officer	Notes	J11913 Early Learning Programs	J11914 School Holiday Programs	J11915 Adult Programs	J11919 Authors & Events	Grant Funded New Program/s	Sundry	TOTAL
Centres (CC)	Library Programs - Cost Centres									
081	Staff Salaries & Wages (Officer Expenditure)	MCD		0	0	0	0	0	0	0
082	Catering	MCD		0	0	0	0	0	0	0
083	Cleaning	MCD		0	0	0	0	0	0	0
084	Venue Hire	MCD		0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees	MCD		26,500	2,000	2,500	2,000	0	0	33,000
086	Equipment Hire	MCD		0	0	0	0	0	0	0
087	Prizes & Equipment Purchases	MCD		0	0	0	0	0	0	0
088	Waste Services (ie Bins)	MCD		0	0	0	0	0	0	0
089	Consumables	MCD		0	0	0	0	0	0	0
090	Traffic Management	MCD		0	0	0	0	0	0	0
091	Insurance	MCD		0	0	0	0	0	0	0
092	OH & Safety	MCD		0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage	MCD		0	0	0	0	0	0	0
				26,500	2,000	2,500	2,000	0	0	33,000
	2025/26 Budget Estimate									
Cost	119.3	Responsible Officer	Notes	J11927	J11929 Summer in your Park Series	J11930 Youth Events	J11932 Seniors Celebration Day	J11933 Spring Out Festival		TOTAL
Centres (CC)	Events & Festivals - Cost Centres									
081	Staff Salaries & Wages (Officer Expenditure)	MCD		0	0	0	0	0		0
082	Catering	MCD		100	300	0	300	800	0	1,500
083	Cleaning	MCD		0	0	0	0	0	0	0
084	Venue Hire	MCD		0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees	MCD		22,140	27,600	5,000	5,600	1,340	21,400	83,080
086	Equipment Hire	MCD		2,400	2,000	0	2,000	700	500	7,600
087	Prizes & Equipment Purchases	MCD		100	0	0	0	100	0	200
088	Waste Services (ie Bins)	MCD		260	100	0	100	60	100	620
089	Consumables	MCD		0	0	0	0	0	0	0
090	Traffic Management	MCD		0	0	0	0	0	0	0
091	Insurance	MCD		0	0	0	0	0	0	0
092	OH & Safety	MCD		0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage	MCD		0	0	0	0	0	0	0
	Grant Funded Expenditure	MCD		0	0	0	0	0	0	0
				25,000	30,000	5,000	8,000	3,000	22,000	93,000

Job / Plant Number	Particulars									
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)									
	2025/26 Budget Estimate									
Cost	Note 114.4	Responsible Officer	Notes	J11401 <i>Fitness Centre</i>	J11402 <i>Retail Sales</i>	J11403 <i>Children Services Crèche</i>	J11408 <i>Children Services Vacation Care</i>	J11404 <i>Courts</i>	J11407 <i>Group Fitness</i>	TOTAL
Centres (CC)	Eaton Recreation Centre - Cost Centres									
050	Salaries & Wages	MRC	Appendix J	169,104	100,530	48,249	73,943	159,298	147,026	698,151
052	Staff Training	MRC		2,000	250	1,000	1,000	800	500	5,550
053	Advertising	MRC		0	0	0	0	0	0	0
054	Licenses	MRC		6,150	0	0	5,700	1,000	16,200	29,050
055	Receptions	MRC		0	0	0	0	0	0	0
056	Sundry Expenditure	MRC		1,500	800	2,000	600	1,000	250	6,150
058	Minor Equipment (value < \$300 / if >\$300 use GL 1114504)	MRC		1,000	1,350	1,000	15,000	2,500	1,000	21,850
059	Cleaning Materials	MRC		5,700	0	0	0	0	2,300	8,000
060	Equipment Maintenance / Lease	MRC		0	0	0	0	0	0	0
061	Umpire Payments	MRC		0	0	0	0	60,000	0	60,000
064	Contracted Services	MRC		10,000	0	0	6,000	0	6,050	22,050
057	Stock Purchases - Other	MRC		0	52,500	0	0	0	0	52,500
065	Stock Purchase - Hot Food	MRC		0	18,000	0	0	0	0	18,000
066	Stock Purchase - Confectionery	MRC		0	9,500	0	0	0	0	9,500
067	Stock Purchase - Icecreams	MRC		0	0	0	0	0	0	0
068	Stock Purchase - Hot Drinks	MRC		0	13,500	0	0	0	0	13,500
069	Stock Purchase - Packaged Drinks	MRC		0	25,000	0	0	0	0	25,000
				195,454	221,430	52,249	102,243	224,598	173,326	969,301

	Summary	2025/26	
	Schedule 12 - Transport	Budget Estimate	
		\$	
	TRANSPORT - SUMMARY		
	Operating Expenditure		
	Recurrent Expenditure		
	Streets, Roads, Bridges, Depots	(8,353,012)	
	Road Plant Purchases	0	
	Traffic Control & Parking Facilities	(1,500)	
	Total Recurrent Expenditure	(8,354,512)	
	Non-Recurrent Expenditure		
	Streets, Roads, Bridges, Depots	(126,500)	
	Road Plant Purchases	0	
	Traffic Control & Parking Facilities	0	
	Total Non-Recurrent Expenditure	(126,500)	
	Total Operating Expenditure	(8,481,012)	
	Operating Revenue		
	Recurrent Revenue		
	Streets, Roads, Bridges, Depots	212,655	
	Road Plant Purchases	0	
	Traffic Control & Parking Facilities	5,000	
	Total Recurrent Revenue	217,655	
	Non-Recurrent Revenue		
	Streets, Roads, Bridges, Depots	3,852,956	
	Road Plant Purchases	0	
	Traffic Control & Parking Facilities	0	
	Total Non-Recurrent Revenue	3,852,956	
	Total Operating Revenue	4,070,611	

Account Number	Job / Plant Number	Schedule 12 - Transport	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		STREETS, ROADS, BRIDGES, DEPOTS			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Mtce & Minor Works - Roads	Man. Op.	Transport	(2,600,912)	Refer to Transport Construction Budget
	JOB	Mtce & Minor Works - Bridges	Man. Op.	Transport	(184,074)	Refer to Transport Construction Budget
	JOB	Mtce & Minor Works - Ancillary	Man. Op.	Transport	(670,000)	Refer to Transport Construction Budget
12 1 1005	JOB	Depot Mtce & Minor Works	Man. Op.	Appendix C	(225,888)	
		Crossover Contribution	Man. Op.		(5,000)	Indexed - Population Growth
12 1 1006		Land Resumption / Compensation	Man. Op.	121.3	(50,000)	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	D C&G	Appendix A	(6,801)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	D C&G	Appendix A	(1,321)	Works Depot Land
12 1 1010		Lease Interest - Transport - Furniture & Equipment	D C&G	Appendix A	0	
12 1 1009		Bridge Insurance	D C&G	Appendix I	(76,905)	Reallocated from Sch 14
12 1 1999		Depreciation	MFS	Appendix G	(4,532,111)	
		Sub Total - Recurrent Expenditure			(8,353,012)	
		Non-Recurrent Expenditure				
		Building Major Maintenance - Depots	Man. Assets	Appendix D	0	
12 1 1504		Consultants	Dir Inf.	121.1	(124,000)	Refer to notes at end of this schedule
12 1 1505	JOB	Eaton Drive Scheme Expenditure - Scheme Refunded	Dir Inf.		0	Funds from Eaton Drive Access
		Directional Signage	Man. Op.	Transport	0	Reserves
12 1 1508		Minor Assets < \$5,000 - Transport	Dir Inf.		(2,500)	Indexed - CPI
12 1 1506		Transfer to Trust	MFS		0	Indexed - CPI
		Sub Total - Non Recurrent Expenditure			(126,500)	
		TOTAL OPERATING EXPENDITURE			(8,479,512)	

Account Number	Job / Plant Number	Schedule 12 - Transport	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		STREETS, ROADS, BRIDGES, DEPOTS			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
12 2 1001		Reimbursements	Man. Op.	121.4	1,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable	Man. Op.		0	Indexed - CPI
12 2 1003		Grants - MRD Direct Grants	Dir Inf.		198,395	Indexed - CPI
12 2 1004		Fuel Tax Credits	MFS		13,260	Indexed - CPI
		Sub Total - Recurrent Revenue			212,655	
		Non-Recurrent Revenue				
12 2 1501		Grants - Black Spots	Dir Inf.	Transport	184,716	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance	Dir Inf.		0	
12 2 1503		Grants - Regional Road Group	Dir Inf.	Transport	2,469,523	Refer to Transport Construction Budget
12 2 1504		Grants - Special Projects	Dir Inf.	Transport	219,000	Refer to Transport Construction Budget
12 2 1505		Grants - Roads to Recovery	Dir Inf.	Transport	979,717	Refer to Transport Construction Budget
12 2 1506		Grants - Pathways Program	Dir Inf.	Transport	0	Refer to Transport Construction Budget
12 2 1507		Grants - Sundry	Dir Inf.	121.2	0	Refer to notes at end of this schedule
12 2 1508		Contribution to Works	Dir Inf.	Transport	0	Refer to Transport Construction Budget
12 2 1510		Contribution to Works (Infrastructure/Future Works) Developers	Dir Inf.	Transport	0	AASB15; AASB1058 Contract Liab Move.
		Sub Total - Non Recurrent Revenue			3,852,956	
		TOTAL OPERATING REVENUE			4,065,611	

Account Number	Job / Plant Number	Schedule 12 - Transport	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		ROAD PLANT			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
12 1 2003		Interest - Loan 62	D C&G	Appendix A	0	
12 1 2004		Government Guarantee Fee on Loans	D C&G	Appendix A	0	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
12 1 2501		Nil	Man. Op.		0	
12 1 2598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			0	
		OPERATING REVENUE				
		Recurrent Revenue				
12 2 2001		Nil	Man. Op.		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
12 2 2502		Reimbursements	Man. Op.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 12 - Transport	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		TRAFFIC CONTROL & PARKING FACILITIES			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
12 1 3001		License Plates - Special Dardanup Series	MGOV		(1,000)	Indexed - CPI
12 1 3002		Road Wise Programs	Man. Op.		0	Expenditure removed for 5 years
JOB		Car Parking Bays Mtce & Minor Works	Man. Op.		(500)	
		Sub Total - Recurrent Expenditure			(1,500)	
		Non-Recurrent Expenditure				
12 1 3501		Nil	Man. Op.		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(1,500)	
		OPERATING REVENUE				
		Recurrent Revenue				
12 2 3001		Sale of Special Series Number Plates	MGOV		2,000	
12 2 3002		Fines & Penalties - Traffic	Man. Op.		3,000	
12 2 3003		Contribution - Cash in lieu car parking	Man. Op.		0	
12 2 3004		Fees & Charges - Car Parking	Man. Op.		0	
		Sub Total - Recurrent Revenue			5,000	
		Non-Recurrent Revenue				
12 2 3501		Reimbursements	Man. Op.		0	
12 2 3502		Grants - Road Wise	Man. Op.		0	Expenditure removed for 5 years
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			5,000	

Account Number	Job / Plant Number	Schedule 12 - Transport	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 12 - TRANSPORT	\$	
12 1 1504		121.1 Consultants - Transport Asset Management Condition Reports - Playgrounds Inspections Eaton Drainage Modelling	(44,000) (80,000)	
			(124,000)	
12 2 1507		121.2 Grant Revenue - Sundry Nil	0	
			0	
12 1 1006		121.3 Land Resumption / Compensation Rural and Urban Road Resumption for roadworks Land acquisition-Dowdells Line & Offer Road Realignment	(10,000) (40,000)	
			(50,000)	
12 2 1001		121.4 Reimbursements Sundry Works	1,000	
			1,000	

Summary		2025/26 Budget Estimate
Schedule 13 - Economic Services		
		\$
ECONOMIC SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Tourism & Area Promotion		(662)
Building Control		(491,761)
Other Economic Services		(46,835)
Total Recurrent Expenditure		(539,258)
Non-Recurrent Expenditure		
Tourism & Area Promotion		(103,500)
Building Control		(2,000)
Other Economic Services		0
Total Non-Recurrent Expenditure		(105,500)
Total Operating Expenditure		(644,758)
Operating Revenue		
Recurrent Revenue		
Tourism & Area Promotion		2,150
Building Control		206,292
Other Economic Services		1,050
Total Recurrent Revenue		209,492
Non-Recurrent Revenue		
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		1,000
Total Non-Recurrent Revenue		1,000
Total Operating Revenue		210,492

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		TOURISM & AREA PROMOTION			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Building Mtce & Minor Works - Tourist Bays	Man. Op.	Appendix C	(662)	
13 1 2999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(662)	
		Non-Recurrent Expenditure				
13 1 2501		Donation - Tourism	CEO	131.1	(103,500)	Refer to notes at end of this schedule Source: Building Special Maintenance
		Building Special Maintenance - Tourist Bays	Man. Op.	Appendix D	0	
		Sub Total - Non Recurrent Expenditure			(103,500)	
		TOTAL OPERATING EXPENDITURE			(104,162)	
		OPERATING REVENUE				
		Recurrent Revenue				
13 2 2001		Reimbursements	Dir Inf.		0	Indexed - CPI
13 2 2002		Sundry Fees & Charges - Taxable	Dir Inf.		150	Indexed - CPI
13 2 2003		Fees & Licenses - GST Free	Dir Inf.		2,000	Indexed - CPI
		Sub Total - Recurrent Revenue			2,150	
		Non-Recurrent Revenue				
13 2 2501		Tourism Signage Sales	Dir Inf.		0	Indexed - CPI
13 2 2502		Grant Revenue - Taxable	Dir Inf.		0	Indexed - CPI
		Sub Total - Non Recurrent Revenue			0	AASB15; AASB1058
		TOTAL OPERATING REVENUE			2,150	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
					\$	
		BUILDING CONTROL				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
13 1 3001		Salaries & Wages	Dir Inf.		(190,891)	
13 1 3002		Superannuation	Payroll		(28,634)	
13 1 3003		Salary Sacrificed Expenditure	Payroll		0	
13 1 3004		Long Service Leave	Payroll		0	
13 1 3021		Accrued Leave	Payroll		0	
13 1 3008		Fringe Benefits Tax	Payroll		(3,955)	Indexed - CPI
13 1 3009		Printing & Stationery	MDS		(500)	Indexed - CPI
13 1 3010		Staff Uniforms	MDS	Appendix L	(750)	
13 1 3011		Protective Clothing - Building Control	MDS		(250)	Indexed - CPI
13 1 3013		Staff Training / Conferences / Professional Development	MDS	Appendix J	(3,359)	
13 1 3014		Travel & Accommodation	MDS	Appendix K	(483)	
	PLANT	Vehicle Expenses - Building Control	MDS	Appendix B	(4,827)	
13 1 3016		Legislation Updates	MDS		(250)	Indexed - CPI
13 1 3017		Legal Expenses	CEO & DCEO		0	Indexed - CPI
13 1 3019		Telephone Expenses	MHR		(750)	Indexed - CPI
13 1 3990		Allocation of Administration Expenses	MFS		(257,111)	
13 1 3999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(491,761)	
		Non-Recurrent Expenditure				
13 1 3501		Swimming Pool Inspections	MDS		0	Levy
13 1 3502		Contract Relief Staff - Building Control	Dir. Sustain. Dev		(1,000)	Indexed - CPI
13 1 3503		Minor Assets < \$5,000 - Building Control	Dir. Sustain. Dev		(1,000)	Indexed - CPI
13 1 3598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(2,000)	
		TOTAL OPERATING EXPENDITURE			(493,761)	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		BUILDING CONTROL			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
13 2 3001		Reimbursements	MDS		500	Indexed - CPI
13 2 3002		Sundry Fees & Charges - Taxable	MDS		5,000	Indexed - CPI
13 2 3003		Fines & Penalties	MDS		0	
13 2 3004		Building Licenses	MDS		156,000	Indexed - CPI x Population Growth
13 2 3005		Commission - BCITF	MDS		550	Indexed - CPI x Population Growth
13 2 3006		Commission - BRB	MDS		2,000	Indexed - CPI x Population Growth
13 2 3007		Fees & Charges - Building Statistics	MDS		0	Indexed - CPI
13 2 3008		Fees & Charges - Swimming Pool Inspection Levy	MDS	\$144.00/pool	42,242	Indexed - CPI
		Sub Total - Recurrent Revenue			206,292	
		Non-Recurrent Revenue				
13 2 3501		Nil	MDS		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			206,292	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2025/26 Budget Estimate	Sundry Notes
		OTHER ECONOMIC SERVICES			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
13 1 8001		Interest - Loan 61	D C&G	Appendix A	0	
13 1 8003		Government Guarantee Fee on Loans	D C&G	Appendix A	0	
13 1 8004		Economic Development	CEO	131.2	(46,835)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(46,835)	
		Non-Recurrent Expenditure				
13 1 3801		Nil	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(46,835)	
		OPERATING REVENUE				
		Recurrent Revenue				
13 2 8001		Extractive Industry Licenses	MDS		1,000	Indexed - CPI
13 2 8002		Sale of Standpipe Water	MDS		50	Indexed - CPI
		Sub Total - Recurrent Revenue			1,050	
		Non-Recurrent Revenue				
13 2 8501		Contributions / Donations	MDS	131.3	1,000	Expenditure GL 14 1 2001 Direct
13 2 8502		Profit (Non Operating) on Local Government House Unit Trust	MFS		0	
		Sub Total - Non Recurrent Revenue			1,000	
		TOTAL OPERATING REVENUE			2,050	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2025/26 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 13 - ECONOMIC SERVICES	\$	
13 1 2501	131.1	Donations - Tourism Tourism & Events Grants Tourism & Events Grants - (Contestable Grant on application for remaining funds after committed support for Bull & Barrel Festival \$10,500; Eaton Foreshore Festival \$3,000; and Dardanup Arts Spectacular \$11,500 - CP044 Res:208-22) Lost & Found Event support \$15,000+\$5,000 in 24/25 Res:84-24 **Bull & Barrell Festival - Additional Operations Support Operational Grant - Ferguson Valley Marketing Inc. \$23,500 + Oper Costs (Don Hewison Centre +/- \$6,000 if not covered by lease) Bunbury Geographe Tourism Partnership	(45,000) (15,000) (23,500) (20,000)	Spectacular and Bull & Barrel Festival on 27/7/22 OCM208-22. OCM 59-23; OCM 84-24. OCM 84-24 OCM 84-24
13 1 8004	131.2	Economic Development Bunbury Geographe Economic Alliance Bunbury Geographe Chamber of Commerce and Industry Bunbury Geographe Group of Councils Busselton Margaret River Regional Airport \$2,000 pa for 5 years commencing 18/19 Government Grant Subscription Regional Development Australia - REMPLAN Economic Development Initiatives Technical Services Consultancy to Support Grants Officer	(103,500) (14,385) (2,075) (500) (2,000) (2,750) (625) (24,500) 0	Extended two years to 24/25
13 2 8501	131.3	Economic Development Designated Area Migration Scheme with South West Local Governments Grant Provision	(46,835) (60,000) 1,000 1,000	DAMA Refer Expend Sch 14 GL 1412001 Recognise grant as consumed by J12629/J12666

Summary		2025/26
Schedule 14 - Other Property & Services		Budget Estimate
		\$
OTHER PROPERTY & SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Private Works		(3,000)
Administration Overheads		(0)
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Expenditure		(3,000)
Non-Recurrent Expenditure		
Private Works		0
Administration Overheads		(87,202)
Public Works Overheads		(37,500)
Plant Operation		(10,000)
Salaries & Wages		(80,000)
Unclassified		(10,500)
Total Non-Recurrent Expenditure		(225,202)
Total Operating Expenditure		(228,202)
Operating Revenue		
Recurrent Revenue		
Private Works		3,600
Administration Overheads		137,653
Public Works Overheads		45,000
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Revenue		186,253
Non-Recurrent Revenue		
Private Works		0
Administration Overheads		0
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		80,000
Unclassified		5,000
Total Non-Recurrent Revenue		85,000
Total Operating Revenue		271,253

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26	Sundry Notes
					Budget Estimate	
		PRIVATE WORKS			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Private Works - Sundry	Man. Op.		(3,000)	
		Sub Total - Recurrent Expenditure			(3,000)	
		Non-Recurrent Expenditure				
	JOB	Private Works - Government	Man. Op.		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(3,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 1001		Fees & Charges - Private Works (Sundry)	Man. Op.		3,600	
		Sub Total - Recurrent Revenue			3,600	
		Non-Recurrent Revenue				
14 2 1501		Fees & Charges - Private Works (Government)	Man. Op.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			3,600	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26	Sundry Notes
					Budget Estimate	
		ADMINISTRATION OVERHEADS			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 2001		Salaries & Wages	D C&G		(4,113,071)	
14 1 2027		Superannuation	Payroll		(622,961)	
14 1 2028		Salaries & Wages - LSL	Payroll		(40,000)	This reduces Salaries cost
14 1 2037		Accrued Leave	Payroll		(25,000)	
14 1 2029		Salary Sacrificed Expense	Payroll		0	
14 1 2002		Interest Expense - Loan 49	D C&G	Appendix A	0	
14 1 2032		Interest Expense - Loan 65	D C&G	Appendix A	0	
14 1 2043		Interest Expense - Loan 73 - Eaton Admin Centre (\$6m)	D C&G	Appendix A	(245,299)	
14 1 2058		Interest Expense - New Eaton Admin (Loan 74 \$1.5m)	D C&G	Appendix A	(76,209)	
14 1 2061		Interest Expense - New ERP Loan	D C&G	Appendix A	(91,353)	
14 1 2044		Government Guarantee Fee on Loan - Loan 73 - Eaton Admin Centre (\$6m)	D C&G	Appendix A	(38,541)	
14 1 2060		Government Guarantee Fee on Loan - New Eaton Admin (Loan 74 \$1.5m)	D C&G	Appendix A	(10,081)	
	JOB	Administration Building Maintenance	Man. Assets	Appendix C	(607,269)	
14 1 2006		Insurance - General	D C&G	Appendix I	(122,331)	
14 1 2040		Insurance - Workers Compensation	Payroll	Appendix I	(287,416)	
14 1 2007		Advertising	Multiple		(32,000)	Indexed - CPI x Population Growth
14 1 2008		Office Equipment Maintenance	Multiple	142.2	(82,389)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services	MGOV		(15,000)	Indexed - CPI x Population Growth
14 1 2010		Software Upgrades / Purchases	MIS	142.3	(5,000)	Refer to notes at end of this schedule
14 1 2011		Equipment (Short Term) Lease Exp / Hire Exp <12 months)	MIS	142.5	(5,000)	Refer to notes at end of this schedule
14 1 2045		Lease Interest - Administration Overheads - Buildings	MIS	Appendix A	0	
14 1 2046		Lease Interest - Administration Overheads - Furniture & Equipment	MIS	Appendix A	0	New GL
14 1 2012		Staff Recruitment Expenses/Medical Expenses	MHR		(45,000)	Indexed - CPI
14 1 2013		Staff Telephone Allowance	MHR		0	Indexed - CPI
14 1 2014		Telephone Expenses Recoverable	MHR		0	Indexed - CPI
14 1 2015		Organisational Professional Development	CEO		(50,000)	Indexed - CPI
14 1 2016		Staff Uniforms	Multiple	Appendix L	(15,456)	
14 1 2017		Fringe Benefits Tax	Payroll		(62,307)	Indexed - CPI
14 1 2018		Printing & Stationery	MGOV		(25,000)	Indexed - CPI x Population Growth
14 1 2019		Travel & Accommodation - Executive Services	CEO	Appendix K	(5,336)	
14 1 2041		Travel & Accommodation - Corporate & Governance Services	D C&G	Appendix K	(3,942)	
14 1 2039		Staff Training / Conferences / Professional Dev - Executive Services	CEO	Appendix J	(15,978)	
14 1 2038		Staff Training / Conferences / Professional Dev - Corporate & Governance Services	D C&G	Appendix J	(50,384)	
14 1 2021		Records Management	MIS		(13,000)	Indexed - CPI
14 1 2022		Subscriptions / Memberships	D C&G	142.4	(66,138)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration	D C&G	Appendix B	(32,318)	
14 1 2025		Sundry Expenditure	D C&G		(3,500)	Indexed - CPI
14 1 2026		Telephone / Communications Expenses	MHR	142.6	(110,007)	Indexed - CPI x Population Growth
14 1 2030		Employee Assistance Program	MHR		(20,000)	Indexed - CPI x Population Growth
14 1 2031		Software Licensing & Service Expenses	MIS	142.1	(1,196,324)	IT Asset Management Plan
14 1 2033		Employee Incentive Expenses	MHR		(10,000)	Employee Value Proposition incentives
14 1 2999		Depreciation	MFS	Appendix G	(500,819)	
		Sub Total			(8,644,430)	
14 1 2995		Less: Allocated to Schedules	MFS		8,644,430	
		Sub Total - Recurrent Expenditure			(0)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26	Sundry Notes
					Budget Estimate	
		ADMINISTRATION OVERHEADS			\$	
		Non-Recurrent Expenditure				
	JOB	Building Special Maintenance - Administration Centres	Man. Assets	Appendix D	0	Source: 10 Year Building Plan
14 1 2502		Software Purchases (per 10 Year IT Plan)	MIS		(52,202)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff	D C&G		(5,000)	Indexed - CPI
14 1 2504		Minor Assets < \$5,000 - Admin OH	D C&G		(30,000)	Indexed - CPI ; IT Reserve funded
14 1 2598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(87,202)	
		TOTAL OPERATING EXPENDITURE			(87,202)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 2001		Reimbursements - Staff Uniforms	MFS		100	Indexed - CPI
14 2 2002		Reimbursements - Telephone	MFS		100	Indexed - CPI
14 2 2003		Reimbursements - Sundry	Multiple		30,000	
14 2 2004		Fees & Charges - Taxable	MFS		85,000	
14 2 2006		Reimbursements - Paid Parental Leave	MHR		0	
14 2 2007		Reimbursements - Study Assistance	MHR		10,000	Indexed - CPI
14 2 2008		Lease Fees - Council Administration Centre	D C&G		12,453	Indexed - CPI
		Sub Total - Recurrent Revenue			137,653	
		Non-Recurrent Revenue				
14 2 2501		Grants Revenue - Taxable	MFS		0	
14 2 2502		Profit on Sale of Assets	MFS		0	
14 2 2503		Other Revenue - Admin OH	MFS		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			137,653	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26	Sundry Notes
					Budget Estimate	
					\$	
		PUBLIC WORKS OVERHEADS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 4001		Salaries & Wages	Dir Inf.		(1,436,821)	
14 1 4002		Superannuation	Payroll		(445,464)	
14 1 4003		Salary Sacrificed Expenditure	Payroll		0	
14 1 4004		Sick, Holiday, Annual Pay	Payroll		(259,564)	
14 1 4005		Long Service Leave	Payroll		(20,000)	This reduces Salaries cost
14 1 4030		Accrued Leave	Payroll		(30,000)	Indexed - CPI
14 1 4007		Consultants	Dir Inf.		(2,000)	Indexed - CPI
14 1 4008		Fringe Benefits Tax	Payroll		(27,040)	Indexed - CPI
14 1 4031		Lease Interest - Public Works Overheads - Furniture & Equipment	MIS	Appendix A	0	Indexed - CPI
14 1 4009		Telephone	MHR		(12,500)	Indexed - CPI x Population Growth
14 1 4011		Staff Uniforms (Inside Staff)	MHR	Appendix L	(3,018)	Indexed - CPI x Population Growth
14 1 4012		Advertising	Man. Op.		(6,000)	Indexed - CPI x Population Growth
14 1 4013		Protective Clothing - Public Works	Man. Op.		(11,000)	Based on \$600 per employee
14 1 4014		Printing & Stationery	Man. Op.		(500)	Indexed - CPI x Population Growth
14 1 4015		Occupational Health & Safety	MHR	144.4	(28,476)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	Dir Inf.	Appendix K	(1,734)	
14 1 4017		Staff Training / Conferences / Professional Dev - Administration	Dir Inf.	Appendix J	(32,205)	
	JOB	Staff Training / Conferences / Professional Dev - Works	Dir Inf.		(59,477)	Indexed - CPI
14 1 4020		Equipment Maintenance	MIS		(500)	Indexed - CPI
14 1 4024		Software Licensing	MIS	144.1	0	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	Dir Inf.	Appendix B	(66,585)	
	PLANT	Sundry Plant & Trailers	Dir Inf.	Appendix B	(62,611)	
14 1 4599		Depreciation	MFS	Appendix G	(154)	
14 1 4029		Allocation of Administration Overheads	MFS		(2,594,016)	
		Sub Total			(5,099,666)	
14 1 4997		Less: Allocated to Works	MFS		5,099,666	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure Unallocated				
14 1 4501		Software Purchases	MIS	144.5	0	Refer to notes at end of this schedule
14 1 4502		Consultants	Dir Inf.	144.2	(30,000)	Refer to notes at end of this schedule
14 1 4503		Minor Assets < \$5,000 - Public Works	Dir Inf.		(2,500)	Indexed - CPI
14 1 4504		Contracted Relief Staff - Public Works	Dir Inf.		(5,000)	Indexed - CPI
14 1 4598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(37,500)	
		TOTAL OPERATING EXPENDITURE			(37,500)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26	Sundry Notes
					Budget Estimate	
		PUBLIC WORKS OVERHEADS			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 4001		Reimbursements	Dir Inf.	144.3	0	Refer to notes at end of this schedule
14 2 4002		Engineering Supervision Fees	Dir Inf.		15,000	
14 2 4003		Fees & Charges	Dir Inf.		30,000	
		Sub Total - Recurrent Revenue			45,000	
		Non-Recurrent Revenue				
14 2 4501		Nil	Dir Inf.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			45,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26	Sundry Notes
					Budget Estimate	
		PLANT OPERATION			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
1415001	PLANT	Fuel & Oil	Man. Op.	Appendix B	(197,466)	
1415002	PLANT	Tyres & Tubes	Man. Op.	Appendix B	(22,917)	
1415003	PLANT	Parts & Repairs	Man. Op.	Appendix B	(147,033)	
1415004	PLANT	Repair Wages	Man. Op.	Appendix B	(20,949)	
1415005	PLANT	Licenses	Man. Op.	Appendix B	(17,344)	
1415006	PLANT	Insurance	D C&G	Appendix B	(27,123)	
1415098	PLANT	Depreciation	MFS	Appendix B	(218,895)	
		Sub Total			(651,727)	
1415099		Less: Allocated to Works	MFS		651,727	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
14 1 5501		Minor Assets < \$5,000 - Plant	Man. Op.		(10,000)	Indexed - CPI
		Sub Total - Non Recurrent Expenditure			(10,000)	
		TOTAL OPERATING EXPENDITURE			(10,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 5001		Reimbursements - Sundry	Man. Op.		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
14 2 5501		Nil	Man. Op.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26	Sundry Notes
					Budget Estimate	
		SALARIES & WAGES			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 6001		Gross Salaries & Wages	D C&G		(11,496,657)	
		Sub Total			(11,496,657)	
14 1 6002		Less: Allocated	MFS		11,496,657	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
14 1 6501		Salaries & Wages - Workers Compensation	MHR		(40,000)	Funded through Insurance
14 1 6502		Unallocated Salaries & Wages	MHR		0	
14 1 6503		Salaries & Wages - Paid Parental Leave	MHR		(40,000)	Funded through Comm Govt
		Sub Total - Non Recurrent Expenditure			(80,000)	
		TOTAL OPERATING EXPENDITURE			(80,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 6001		Nil	MHR		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
14 2 6501		Reimbursements - Workers Compensation	MHR		40,000	
14 2 6503		Reimbursements - Paid Parental Leave - Govt Funded	MHR		40,000	
		Sub Total - Non Recurrent Revenue			80,000	
		TOTAL OPERATING REVENUE			80,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26	Sundry Notes
					Budget Estimate	
		UNCLASSIFIED			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
		Nil	D C&G		0	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
14 1 8502	JOB5	Insurance Claims Expenditure	D C&G		(10,000)	Excess plus part funded by Insurance Claims
14 1 8505		Unpaid Insurance Claims	D C&G		(500)	Indexed - CPI
		Sub Total - Non Recurrent Expenditure			(10,500)	
		TOTAL OPERATING EXPENDITURE			(10,500)	
		OPERATING REVENUE				
		Recurrent Revenue				
		Nil	D C&G		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
14 2 8501		Insurance Claim Revenue	D C&G		5,000	Payment of Insurance Claims
		Sub Total - Non Recurrent Revenue			5,000	
		TOTAL OPERATING REVENUE			5,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2025/26	
			Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES	\$	
14 1 2031	142.1	Software Licensing & Service Expenses Per 10 Year IT Plan - Software (Annual Licensing and Software as a Service) Website Design Refresh - New Modules and Registers	Reserve funded (1,166,324) (30,000)	IT Asset Management Plan
14 1 2008	142.2	Office Equipment Maintenance Sundry Replacement of Computer Equipment Photocopier Copy (Meter) Expenses - Managed Services Contract with Scope - 4yrs commencing 2022/23 (IT Reserve funded) Wireless Networking Mast Lease IT Contract Support	 (2,631) (68,000) (6,758) (5,000)	Indexed - CPI x Population Growth Indexed - CPI x Population Growth Indexed - CPI Indexed - CPI x Population Growth
14 1 2010	142.3	Software Upgrades / Purchases Sundry Software Purchases	 (5,000)	IT Reserve Funded
14 1 2022	142.4	Subscriptions & Memberships Professional Memberships WALGA (Salary & Workforce Survey, Employee Relations, Tax Services, Environmental Planning Tool, Governance Services, Association membership, SW Zone membership, Procurement Services, Local Law Services) IT Vision User Group Australia Day Council Cemeteries Association Records & Information Management Professionals Association of WA Mailchimp e-newsletter Australian Standards Genesis Accounting GISSA International - Data/Metadata Spec Annual Support Subscription Business Excellence Australia Local Government Professionals Australia - Professional Silver Membership Sundry	 (8,704) (42,822) (770) (655) (133) (660) (2,388) (1,500) (2,048) (2,458) (1,500) (2,000) (500)	Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI
			(66,138)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2025/26		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES	\$		
14 1 2011	142.5	Equipment Lease (<12 months) / Hire Expenditure Equipment Lease (<12 months) / Hire Expenditure	(5,000)		
			(5,000)		
14 1 2026	142.6	Telephone / Communications Expenses Point to Point Microwave & Internet Service \$2,630.00 per month After Hours Call Centre Service \$460.00 per month Internet Service \$165.00 per month Telephone lines - Eaton and Dardanup offices, library link NBN EE Data Service - all combined sites Previously Data Service - Exetel \$1,250 per month Mobile Device Plans - Mobile Phones / ipads	0 (8,820) 0 (56,320) (34,816) (10,052)	Indexed - CPI Indexed - CPI Indexed - CPI x Population Growth Indexed - CPI Indexed - CPI Indexed - CPI	
			(110,007)		
14 1 4024	144.1	Software Licensing - Public Works AutoCad (moved to Software Licensing) Social Pinpoint Software (moved to Software Licensing)	0 0	Indexed - CPI Indexed - CPI	
			0		
14 1 4502	144.2	Consultants Drone Services Sundry	(5,000) (25,000)	Indexed - CPI Indexed - CPI	
			(30,000)		
14 2 4001	144.3	Reimbursements - Public Works Sundry ie LSL Reimbursements	10,000	Indexed - CPI	
			10,000		

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2025/26	Sundry Notes
			Budget Estimate	
14 1 4015		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES	\$	
14 1 4501		144.4 Occupational Health & Safety Safety Equipment ie: first aid kits, safety posters, sharp containers, etc Compliance Inspections Compliance Reporting OSH Manual Review Chem Alert Subscription Consultants - Staff Training MSDS Revision	(10,500)	Indexed - CPI
			(1,000)	Indexed - CPI
			(500)	Indexed - CPI
			(5,121)	Indexed - CPI
			(4,754)	Indexed - CPI
			(5,150)	Indexed - CPI
			(1,450)	Indexed - CPI
			(28,476)	
			0	
			0	

New Borrowings		
Account		2025/26 Budget Estimate
Number		
14 4 2009 Nil		0
		0
New Community / Self Supporting Loans		
Account		2025/26 Budget Estimate
Number		
11 3 3011 Nil		0
		0
* SSL = Self Supporting Loan		

Borrowings Principal Repayments			
Account			2025/26
Number			Budget Estimate
	Existing Loans	Loan #	
12 3 2008	Land - Depot	66	(71,713)
11 3 1003	Glen Huon Oval Club Rooms	69	(49,799)
10 3 6008	Developer Contribution Plan - Wanju and Waterloo Industrial Park	70	(74,400)
10 3 1007	Waste Bins - 3 Bin System	71	(45,681)
11 3 1014	Pratt Road Club Rooms	72	(23,930)
14 3 2012	Library/Admin Centre - Eaton - Part 1 (1st Loan)	73	(209,501)
14 3 2033	2023/24 BAMP Loans - Administration Centre - Eaton (2nd Loan \$1.5m)	74	(46,077)
14 3 2034	ERP System	75	(73,345)
	Total Existing Loans		(594,447)
	Proposed Loans		
	Nil		
	Total Proposed Loans		0
	Total Borrowing Principal Repayments		(594,447)

Lease Principal Repayments		
Account	Note	2025/26
Number	Number	Budget Estimate
Existing Leases		
Sch 5 Law, Order, Public Safety - <i>Fire Prevention</i>		
05 3 1004 Nil	1.1	0
Sch 10 Community Amenities - <i>Sanitation - Household</i>		
10 3 1009 Lease Principal Repayment - Sanitation / Household - Land	1.2	(12,370)
Recreation and Culture		
- <i>Eaton Recreation Centre</i>		
11 3 4009 Lease Principal Repayment - Eaton Recreation Centre - Furniture & Equipment	1.3	(50,883)
- <i>Eaton Community Library</i>		
11 3 6006 Lease Principal Repayment - Eaton Community Library - Furniture & Equipment	1.4	0
Transport		
- <i>Depot</i>		
12 3 1022 Lease Principal Repayment - Streets, Roads, Bridges, Depots - Furniture & Equipment	1.5	0
Other Property and Services		
- <i>Administration Overheads</i>		
14 3 2019 Lease Principal Repayment - Administration Overheads - Buildings	1.6	0
14 3 2032 Lease Principal Repayment - Administration Overheads - Furniture & Equipment	1.7	0
- <i>Public Works Overheads</i>		
14 3 4006 Lease Principal Repayment - Public Works Overheads - Furniture & Equipment	1.8	0
Sub-Total Existing Leases		(63,253)
Proposed Leases		
Refer to Notes		0
Total Leasing Principal Repayments		(63,253)

Lease Notes

Account Number	Program / Asset Class	Lease Information	Details	Lease Reference/C	Lease Number	Note	2025/26 Budget Estimate
05 3 1004	LAW, ORDER & PUBLIC SAFETY						
	Motor Vehicle Lease - Fire Control						0
	Nil						
	TOTAL Motor Vehicle Lease - Fire Control						0
10 3 1009	COMMUNITY AMENITIES						
	Land Lease - Sanitation / Household Waste						(12,370)
	Lease of Lot 81 Banksia Road (Transfer						
	TOTAL Land Lease - Sanitation - Household						(12,370)
11 3 4009	RECREATION AND CULTURE						
	Furniture & Equipment Lease - Eaton Recreation Centre						(50,883)
	ERC Cardio Equipment						
	TOTAL Furniture & Equipment Lease - Eaton Recreation Centre						(50,883)
11 3 6006	Furniture & Equipment Lease - Eaton Community Library						
	Nil						0
	TOTAL Furniture & Equipment Lease - Eaton Community Library						0
12 3 1022	TRANSPORT						
	Furniture & Equipment Lease - Transport						0
	Nil						
	TOTAL Furniture & Equipment Lease - Streets, Roads, Bridges, Depots						0
14 3 2019	OTHER PROPERTY & SERVICES						
	Buildings Lease - Administration Overheads						0
	Nil						
	TOTAL Building Lease - Administration Overheads						0

Lease Notes

LEASE NOTES							
Account Number	Program / Asset Class	Lease Information	Details	Lease Reference / Contract	Lease Number	Note	2025/26 Budget Estimate
14 3 2032	Furniture & Equipment Lease - Administration Overheads						
		IT AMP Leases - Various IT Equipment					0
14 3 2032	TOTAL Furniture & Equipment Lease - Administration Overheads					1.7	0
14 3 4006	Furniture & Equipment Lease - Public Works Overheads						0
	Nil						
	TOTAL Furniture & Equipment Lease - Public Works Overheads					1.8	0
	TOTAL PRINCIPAL LEASE REPAYMENTS						(63,253)

<div>2025/26</div> <div>Budget Estimate</div> <div>TRANSPORT CAPITAL UPGRADES</div>																					
	Employee	Overheads	Design &	Design &	Plant	Stores	Goods &	Utilities	Total	Reserve	C/fwd	Unspent	Roads to	RRG	Black	Pathways	Spec Proj	JTPS	Contrib	Total	Net Cost
	Costs	15%	PM Staff	PM OH		Issues	Services		Expenditure	Transfer	Projects	Grants	Recovery		Spot	Grants	Grants		to Works	Income	to Council
Upgrades - Roads																					
Carried Forward Projects - Capital Upgrades	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J12927 Busher Road	0	0	0	0	0	0	896,634	0	896,634	167,280	0	0	131,831	597,523	0	0	0	0	0	896,634	0
New Projects																					
Henty Road-Design	0	0	0	0	0	0	277,075	0	277,075	92,359	0	0	0	0	184,716	0	0	0	0	277,075	0
Hamilton Road-Design	0	0	0	0	0	0	100,000	0	100,000	33,500	0	0	0	66,500	0	0	0	0	0	100,000	0
Council Drive-Design	0	0	0	0	0	0	50,000	0	50,000	50,000	0	0	0	0	0	0	0	0	0	50,000	0
IPC 9/4/25 Eaton Drive New Crossing - Blue Wren Drive	0	0	0	0	0	0	20,000	0	20,000	20,000	0	0	0	0	0	0	0	0	0	20,000	0
IPC 9/4/25 Millbridge Boulevard Roundabout Lighting - Design	0	0	0	0	0	0	15,000	0	15,000	15,000	0	0	0	0	0	0	0	0	0	15,000	0
IPC 9/4/25 Recreation Drive New Crossing - Naer Finch Way	0	0	0	0	0	0	18,000	0	18,000	18,000	0	0	0	0	0	0	0	0	0	18,000	0
Ferguson Road-Design	0	0	0	0	0	0	55,000	0	55,000	0	0	0	0	0	0	0	0	0	0	0	55,000
Project Management Salaries - 23%	40,627	6,094	0	0	0	0	0	0	46,721	46,721	0	0	0	0	0	0	0	0	0	46,721	0
Carry Forward Projects - Capital Upgrades																					
J12904 Pratt Road Modifications (Eaton Bowling Club Car Parks)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	40,627	6,094	0	0	0	0	1,431,709	0	1,478,430	442,860	0	0	131,831	664,023	184,716	0	0	0	0	1,423,430	55,000
Upgrades - Bridges																					
Crooked Brook Rd Bridge-Design	0	0			0	0	219,000	0	219,000	0	0	0	0	0	0	0	219,000	0	0	219,000	0
	0	0	0	0	0	0	219,000	0	219,000	0	0	0	0	0	0	0	219,000	0	0	219,000	0
Upgrades - Ancillary																					
J12595 Bus Shelter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Upgrades - Drainage																					
Drainage Upgrades	0	0	0	0	0	0	92,775	0	92,775	92,775	0	0	0	0	0	0	0	0	0	92,775	0
	0	0	0	0	0	0	92,775	0	92,775	92,775	0	0	0	0	0	0	0	0	0	92,775	0
Sub Total - Upgrades	40,627	6,094	0	0	0	0	1,743,484	0	1,790,205	535,635	0	0	131,831	664,023	184,716	0	219,000	0	0	1,735,205	55,000
Definition - Upgrades Provides a higher level of service to users.																					
Examples Gravelling a road that was not previously gravelled Sealing a road not previously sealed Road Widening																					

2025/26 Budget Estimate TRANSPORT CAPITAL EXPANSION																						
	Employee Costs	Overheads 15%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council	
Capital Expansion - Roads																						
Carry forwards																						
J12932	Eaton Drive-Traffic Signals at Glen Huon Boulevard	0	0	0	0	0	1,188,992	0	1,188,992	0	55,492	0	296,000	837,500	0	0	0	0	0	1,188,992		
J12933	Eaton Drive-New Intersection at Cudliss Street	0	0	0	0	0	1,073,321	0	1,073,321	0	353,321	0	0	720,000	0	0	0	0	0	1,073,321	0	

<div>2025/26</div> <div>Budget Estimate</div> <div>TRANSPORT MAINTENANCE</div>																					
	Employee Costs	Overheads 347%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council
Maintenance - Roads																					
Rural																					
Refer RM Road Maintenance - Gravel Refer Job No. List	215,983	749,029	0	0	211,562	0	329,970	0	1,506,544											0	1,506,544
Refer RM Road Maintenance - Sealed Refer Job No. List	170,000	589,560	0	0	76,500	0	221,000	0	1,057,060											0	1,057,060
Refer RM Road Maintenance - Formed Refer Job No. List	1,000	3,468	0	0	450	0	1,300	0	6,218											0	6,218
Townsites																					
Refer RM Road Maintenance - Townsit Refer Job No. List	5,000	17,340	0	0	2,250	0	6,500	0	31,090											0	31,090
Total	391,983	1,359,397	0	0	290,762	0	558,770	0	2,600,912	0	0	0	0	0	0	0	0	0	0	0	2,600,912
Maintenance - Bridges																					
J12115 Bridge Maintenance - Rural	3,326	11,535	0	0	740	0	106,458	0	122,058											0	122,058
J12116 Bridge Maintenance - Townsites	120	416	0	0	10	0	61,470	0	62,016											0	62,016
Total	3,446	11,951	0	0	750	0	167,928	0	184,074	0	0	0	0	0	0	0	0	0	0	0	184,074
Maintenance - Ancillary																					
Rural																					
J12120 Ancillary Maintenance - Rural	35,000	121,380	0	0	1,500	0	17,472	0	175,352											0	175,352
J12121 Road Signs - Rural	3,185	11,046	0	0	750	0	7,204	0	22,184											0	22,184
Major Maintenance (Non Capital)	0	0	0	0	0	0	18,257	0	18,257												
Townsites																					
J12125 Ancillary Maintenance - Townsites	2,110	7,318	0	0	536	158	60,576	0	70,698											0	70,698
J12129 Dual Use Paths / Pathways Maintenance	632	2,191	0	0	90	0	466	0	3,380											0	3,380
J12126 Lighting - Townsites (Includes Lighting \$5,000 Hands/Cudliss	75	260	0	0	34	0	8,912	356,763	366,044											0	366,044
J12127 Road Signs - Townsites	1,534	5,319	0	0	577	0	6,654	0	14,084											0	14,084
Total	42,536	147,514	0	0	3,488	158	119,541	356,763	670,000	0	0	0	0	0	0	0	0	0	0	0	651,743
Directional Signage																					
J12005 Directional Signage	0	0	0	0	0	0	0	0	0	0										0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total - Maintenance	437,965	1,518,862	0	0	294,999	158	846,238	356,763	3,454,986	0	0	0	0	0	0	0	0	0	0	0	3,436,729
Definition - Capital Expansion Extending the road network.																					
Examples Constructing a road that previously did not exist. Can be formed, gravelled or sealed Constructing new footpaths																					

2025/26 Budget Estimate TRANSPORT RENEWALS																						
	Employee Costs	Overheads 15%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	RTR	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council	
Renewals - Roads																						
Carried Forward Projects - Road Renewals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
New																						
Garvey Road-Reseal	0	0	0	0	0	0	113,000	0	113,000	0	0	0	113,000	0	0	0	0	0	0	113,000	0	
Martin Pelusey Road-Reseal	0	0	0	0	0	0	160,500	0	160,500	0	0	0	54,500	106,000	0	0	0	0	0	160,500	0	
Moore Road-Reseal	0	0	0	0	0	0	180,000	0	180,000	0	0	0	61,000	119,000	0	0	0	0	0	180,000	0	
Scott Street-Reseal	0	0	0	0	0	0	20,000	0	20,000	20,000	0	0	0	0	0	0	0	0	0	20,000	0	
Hamilton Road-Reseal	0	0	0	0	0	0	18,000	0	18,000	7,000	0	0	0	11,000	0	0	0	0	0	18,000	0	
Hamilton Road-Reseal	0	0	0	0	0	0	20,000	0	20,000	8,000	0	0	0	12,000	0	0	0	0	0	20,000	0	
Glenhoun Boulevard-Reseal	0	0	0	0	0	0	289,487	0	289,487	0	0	0	289,487	0	0	0	0	0	0	289,487	0	
Burekup Entrance-Reseal	0	0	0	0	0	0	10,368	0	10,368	10,368	0	0	0	0	0	0	0	0	0	10,368	0	
Hamilton Road-Design	0	0	0	0	0	0	9,988	0	9,988	9,988	0	0	0	0	0	0	0	0	0	9,988	0	
Eaton Drive Right-Design A	0	0	0	0	0	0	33,899	0	33,899	0	0	0	33,899	0	0	0	0	0	0	33,899	0	
Eaton Drive Right-Design B	0	0	0	0	0	0	49,083	0	49,083	49,083	0	0	0	0	0	0	0	0	0	49,083	0	
Project Preliminaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Project Management Salaries - 23%	40,627	6,094	0	0	0	0	0	0	46,721	46,721	0	0	0	0	0	0	0	0	0	46,721	0	
Total	40,627	6,094	0	0	0	0	904,325	0	951,046	151,160	0	0	551,886	248,000	0	0	0	0	0	951,046	0	
Renewals - Bridges																						
Nil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Carry Forward Projects - Bridge Renewals																						
Nil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Renewals - Pathways																						
Carry forwards																						
112694 Pratt Road Reserve-Watson Reserve	0	0	0	0	0	0	176,215	0	176,215	0	176,215	0	0	0	0	0	0	0	0	176,215	0	
New																						
Doolan Street-Footpath 2	0	0	0	0	0	0	55,104	0	55,104	55,104	0	0	0	0	0	0	0	0	0	55,104	0	
Eaton Drive-Footpath 2	0	0	0	0	0	0	7,411	0	7,411	7,411	0	0	0	0	0	0	0	0	0	7,411	0	
Little Street-Footpath 2	0	0	0	0	0	0	51,045	0	51,045	51,045	0	0	0	0	0	0	0	0	0	51,045	0	
Total	0	0	0	0	0	0	289,775	0	289,775	113,560	176,215	0	0	0	0	0	0	0	0	289,775	0	
Sub Total - Renewals	40,627	6,094	0	0	0	0	1,194,100	0	1,240,821	264,720	176,215	0	551,886	248,000	0	0	0	0	0	1,240,821	0	
Definition - Capital Renewal																						
Increases the life of the asset or its service potential																						
Examples																						
Resealing aggregate and asphalt roads																						
Regravelling existing gravel roads																						
Replacement of Lighting, street signs																						
Reconstructing footpaths																						
TOTAL	519,220	1,531,050	0	0	294,999	158	6,080,267	356,763	8,782,457	834,488	585,028	0	979,717	2,469,523	184,716	0	219,000	0	0	5,272,472	3,491,728	
Total (Excl Maintenance)	81,255	12,188	0	0	0	0	5,234,029	0	5,327,472	834,488	585,028	0	979,717	2,469,523	184,716	0	219,000	0	0	5,272,472	55,000	

Budget Estimate 2025/26 LAND DEVELOPMENT & BUILDING CONSTRUCTION																						
Job #	Description	Expenditure Classification	Notes	Salaries & Wages	Over Heads 15%	Design & PM Staff	Design & PM Staff OH 15%	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributi ons / Other GLs	Total Income	Net Cost	Sundry Notes	
Sch 5 - Law & Order																						
J05009	Ferguson Bushfire Station		1		0	0	0	0	0	212,650	212,650	0	25,150	0	0	187,500	0	0	212,650	0	Renewals	
Sch 11 - Public Halls & Civic Centres																						
J11708	Dardanup Hall	Renewal	1	0	0	0	0	0	0	24,344	24,344	0	24,344	0	0	0	0	0	24,344	0		
J11705	Don Hewison Centre	Renewal	1	0	0	0	0	0	0	14,532	14,532	0	14,532	0	0	0	0	0	14,532	0	Renewals	
J11801	ERC-Doors and Tiles upgrade		5	0	0	0	0	0	0	95,100	95,100	95,100	0	0	0	0	0	0	95,100	0	Renewals	
J11801	ERC-Installation of Steel Bollards	New/Improvements	3	0	0	0	0	0	0	12,650	12,650	12,650	0	0	0	0	0	0	12,650	0		
												146,626										
Budget Estimate 2025/26 LAND DEVELOPMENT & BUILDING CONSTRUCTION																						
Job #	Description		Notes	Salaries & Wages	Overhe ds 15%	Design & PM Staff	Design & PM Staff OH 15%	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributi ons / Other	Total Income	Net Cost	Sundry Notes	
Sch 11 - Sporting Facilities																						
J11648	Burekup Pavilion		4	0	0	0	0	0	0	750,000	750,000	500,000	0	0	0	250,000	0	0	750,000	0	New/Improvements	
												750,000										
Sch 14 - Administration Centres																						
Carry forwards																						
J14322	Admin/Library Building Project		2	0	0	0	0	0	0	311,339	311,339	0	311,339	0	0	0	0	0	311,339		New/Improvements	
New																						
J14322	Admin Centre- Mechanical/Electrical services to 1st floor		4	0	0	0	0	0	0	400,000	400,000	300,000	0	0	0	0	0	100,000	400,000	0	New/Improvements	
	Major Maintenance (Non Capital)		6	0	0	0	0	0	0	55,000	55,000	0	0	0	0	55,000	0	0	55,000	0	Combined	
	Routine Maintenance (Operational)	Combined	7	0	0	0	0	0	0	48,050	48,050	0	0	0	0	48,050	0	0	48,050	0	Combined	
												814,389										
TOTAL				0	0	0	0	0	0	1,923,665	1,923,665	907,750	375,365	0	0	540,550	0	100,000	1,923,665	0		
Budget Estimate 2025/26 LAND DEVELOPMENT & BUILDING CONSTRUCTION																						
Notes	Budget	Project	Further Information																			
3	\$12,650	ERC-Installation of Steel Bollards	Reserves funded	Upgrade																		
4	\$750,000	Burekup Pavilion	Combined funded	Expansion																		
4	\$400,000	Admin Centre- Mechanical/Electrical services to 1st floor	Reserves funded	Expansion																		
5	\$95,100	ERC-Doors and Tiles upgrade	Reserves funded	Renewals																		
6	\$55,000	Major Maintenance (Non Capital)	Grant funded	Maintenance																		
7	\$48,050	Routine Maintenance (Operational)	Grant funded	Maintenance																		
		\$1,360,800																				
Carry Forward Projects																						
1	\$251,526	Ferguson Bushfire Station	Carry forwards	Renewal																		
2	\$311,339	Admin/Library Building Project	Carry forwards	Expansion																		
		\$562,865																				
		\$ 1,923,665	Total Building Construction Projects																			
		\$1,461,339	Expansion																			
		\$12,650	Upgrades																			
		\$346,626	Renewals																			
		\$103,050	Maintenance																			
		\$1,923,665	Total Building Construction Projects																			

2025/26 PARKS & RESERVES CONSTRUCTION EXPENDITURE																			
Job #	Description	Notes	Salaries & Wages	Overheads	Plant	Stores Issues	Good & Services	TOTAL	P&G Reserve	C/fwd Project Reserve	Unspent SAR Reserve	POS Trust OR Reserve	Grants	Other (Contribut ions)	Spec Area Rate	Total Income	Net Cost	Sundry Notes	
15%									11 2 3501 11 2 3504 11 2 3009										
	East Millbridge Public Open Space - Retic & Kick Around Area	Expansion	1	0	0	0	0	89,680	89,680	44,840	0	0	0	44,840	0	0	89,680	0	Source: Parks & Reserves Asset Plan
	Lot 4739 Pratt Road - Electrical Upgrade	Upgrade	2	0	0	0	0	70,000	70,000	70,000	0	0	0	0	0	0	70,000	0	Source: Parks & Reserves Asset Plan
	Eaton Town Centre	Upgrade	3	0	0	0	0	23,685	23,685	0	0	0	0	23,685	0	0	23,685	0	Source: Parks & Reserves Asset Plan
J11669	Parks Renewals	Renewal	4	0	0	0	0	66,139	66,139	66,139	0	0	0	0	0	0	66,139	0	Source: Parks & Reserves Asset Plan
Carry Forward Projects																			
J11665	Eaton Foreshore Bore - Tendered Works	Upgrade	Cfwd - 5	0	0	0	0	100,000	100,000	0	100,000	0	0	0	0	0	100,000	0	
J11661	Eaton Foreshore Bore & Landscaping Improvements	Expansion	Cfwd - 6	0	0	0	0	43,019	43,019	0	43,019	0	0	0	0	0	43,019	0	
TOTAL				0	0	0	0	392,523	392,523	180,979	143,019	0	0	68,525	0	0	392,523	0	

PARKS & RESERVES CONSTRUCTION EXPENDITURE									
	Notes								
PRAMP	1	East Millbridge Public Open Space - Retic & Kick Around Area	89,680			66,139	Renewal		
PRAMP	2	Lot 4739 Pratt Road - Electrical Upgrade	70,000			93,685	Upgrade		
PRAMP	3	Eaton Town Centre	23,685			0	New		
PRAMP	4	Parks Renewals	66,139			89,680	Expansion		
Cfwd	5	Burekup Cricket Club - Burekup Oval Drainage Improve.	100,000						
Cfwd	6	Burekup Oval Bollards and chain gate	43,019	Total		<u>249,504</u>	Per PRAMP (excl Carry Forwards) & IPC Approved Projects		
						0	Renewal - Carry Forward		
						100,000	Upgrade - Carry Forward		
						0	New - Carry Forward		
						43,019	Expansion - Carry Forward		
			<u>392,523</u>			<u>392,523</u>	TOTAL		

VEHICLE ACQUISITIONS EXPENDITURE				
Account				2025/26
Number				Budget Estimate
05 3 1002	Schedule 5 - Fire Prevention BFB Appliance	Not included in Reserve * Refer GL 05 1 2502 Expense	*	\$
				(194,373)
				(194,373)
10 3 6002	Schedule 10 - Town Planning Planning Co-ordinator	Daxxx		(40,000)
				(40,000)
11 3 3003	Schedule 11 - Parks & Reserves Ute P&G Supervisor Works Ute	DA005 DA996 (Was: DA9279)		(61,624)
				(41,549)
				(103,173)
12 3 2003	Schedule 12 - Transport Fuel Ute Ute Public Works Supervisor Trailer Mounted Message Board Grader Excavator - 2 tonne	DA8200 DA613 (Was: DA8170) 1TPB147 DA698 DA987 (Was: DA10440)		(54,272)
				(70,492)
				(27,700)
				(532,685)
				(63,922)
				(749,071)
14 3 4001	Schedule 14 - Public Works Overheads Manager Infrastructure Planning & Design	DA1314		(47,926)
				(47,926)
Excluding DFES funded BFB Vehicles				(940,170)

PLANT & EQUIPMENT ACQUISITIONS EXPENDITURE		
Account	Description	2025/26 Budget Estimate
Number		
		\$
11 3 3002	Schedule 11 - Parks & Reserves	
	Small Plant & Equipment Plan (Reserve Funded)	(10,000)
		(10,000)
	TOTAL	(10,000)

FURNITURE & FITTINGS ACQUISITIONS EXPENDITURE		
Account Number	Description	2025/26 Budget Estimate
04 3 1001	Schedule 4 - Members of Council Sundry Furniture & Equipment	\$
		New (5,000)
		(5,000)
11 3 4002	Schedule 11 - Recreation Centre Equipment per 10yr Recreation Centre Asset Plan (ERC Reserve Funded) Equipment per 10yr Recreation Centre Asset Plan (ERC Reserve Funded) Sundry Furniture & Equipment (ERC Reserve Funded)	
		Renewal (107,797)
		New 0
		Renewal (5,500)
		(113,297)
14 3 2003	Schedule 14 - Administration Overheads IT Equipment per 10 Year IT Asset Plan IT Equipment per 10 Year IT Asset Plan - ERP Office / Library IT Expenditure Furniture & Equipment	
		Renewal (301,930)
		(120,000)
		New 0
		New (5,000)
		(426,930)
14 3 4004	Schedule 14 - Public Works Overheads Sundry Furniture & Equipment	
		New (5,000)
		(5,000)
TOTAL		(550,227)

TRANSFER TO RESERVES EXPENDITURE			
Account Number	Description	2025/26 Budget Estimate \$	Notes
03 3 1005	Asset / Rates Revaluation Reserve		
	Asset / Rates Revaluation Reserve	80,000	
	Reserve Interest Allocation	484,566	
	Reserve Interest Allocation per LTFP	(484,566)	
		80,000	
04 3 1003	Election Expenses Reserve		
	Council Elections - Transfer to Reserve	75,000	
	Reserve Interest Allocation	2,541	
		77,541	
10 3 6003	Town Planning Consultancy Reserve		
	Town Planning Consultancy Reserve - Transfer to Reserve	30,000	
	Reserve Interest Allocation	984	
		30,984	
10 3 6005	Council Land Development Reserve		
	Council Land Development Reserve	10,000	
	Reserve Interest Allocation	1,146	
		11,146	
10 3 6006	Strategic Planning Studies Reserve		
	Strategic Planning Studies Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	3,682	
		8,682	
11 3 1004	Building Maintenance Reserve		
	Building Maintenance Reserve	575,000	Source: 10 Year Building Asset Management Plan
	LRCI Funding	0	
	Reserve Interest Allocation	47,216	
		622,216	
11 3 3008	Parks & Reserves Upgrades Reserve		
	Parks & Reserves Upgrades Reserve - Transfer to Reserve	350,000	Source: 10 Year Parks and Reserves Asset Management Plan
	Reserve Interest Allocation	13,221	
		363,221	
11 3 3010	Sale of Land Reserve		
	Sale of Land Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	8,030	
		8,030	
11 3 4004	Eaton Recreation Centre - Equipment Reserve		
	Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve	100,000	
	Reserve Interest Allocation	10,827	
		110,827	
12 3 1004	Road Construction & Major Maintenance Reserve		
	Road Construction & Major Maintenance Reserve - Transfer to Reserve	200,000	
	Reserve Interest Allocation	48,981	
		248,981	
12 3 1013	Pathways Reserve		
	Pathways - Transfer to Reserve	150,000	Source: Pathways Asset Management Plan
	Reserve Interest Allocation	4,901	
		154,901	
12 3 1014	Storm Water Reserve		
	Storm Water Reserve - Transfer to Reserve	30,000	Source: Storm Water Asset Management Plan
	Reserve Interest Allocation	6,211	
		36,211	
12 3 2005	Plant & Engineering Equipment Reserve		
	Plant Reserve - Transfer to Reserve	276,500	
	Reserve Interest Allocation	19,820	
		296,320	

TRANSFER TO RESERVES EXPENDITURE			
Account Number	Description	2025/26 Budget Estimate	Notes
14 3 2016	Information Technology Reserve Information Technology Reserve - Transfer to Reserve Reserve Interest Allocation	\$ 350,000 24,975 374,975	
14 3 2013	Accrued Salaries Reserve Accrued Salaries Reserve - Transfer to Reserve Reserve Interest Allocation	5,000 18,060 23,060	
14 3 2010	Employee Leave Entitlements Reserve Employee Leave Entitlements Reserve - Transfer to Reserve Reserve Interest Allocation	24,580 1,926 26,506	Purchased Leave
14 3 2017	Employee Relief Reserve Employee Relief Reserve - Transfer to Reserve Reserve Interest Allocation	5,000 9,742 14,742	
14 3 2011	Executive & Compliance Vehicle Reserve Executive & Compliance Vehicle Reserve - Transfer to Reserve Reserve Interest Allocation	135,000 4,510 139,510	
12 3 1016	Carried Forward Projects Reserve Various Projects Reserve Interest Allocation	300,000 9,744 309,744	
03 3 1003	Unspent Grants Reserve Prepaid 24/25 LGGC Financial Assistance Grant - Forecast to be received June 2024 Prepaid 24/25 LGGC Financial Assistance Grant Local Roads - Forecast to be received June 2024 Reserve Interest Allocation	906,578 760,881 188,332 1,855,790	
10 3 1004	Refuse Site Environmental Works Reserve Nil Reserve Interest Allocation	0 6,876 6,876	
12 3 1017	Contribution to Works Reserve Developer Contributions to Works Reserve Interest Allocation	0 33,242 33,242	12 2 1510
12 3 1018	Road Safety Programs Reserve Contribution to Works - Roads (Multi-Combination Vehicle Charges \$300 per User) Reserve Interest Allocation	0 1,167 1,167	GL 12 2 1508
12 3 1019	Collie River (Eaton Drive) Bridge Construction Reserve Nil Reserve Interest Allocation	0 2,472 2,472	
12 3 1020	Eaton Drive - Access Construction Reserve Nil Reserve Interest Allocation	0 2,241 2,241	
12 3 1021	Eaton Drive - Scheme Construction Reserve Nil Reserve Interest Allocation	0 3,523 3,523	

TRANSFER TO RESERVES EXPENDITURE			
Account Number	Description	2025/26 Budget Estimate \$	Notes
10 3 1008	Refuse & Recycling Bin Replacement Reserve		
	Refuse, Recycling & FOGO Bin Replacements	5,000	
	Reserve Interest Allocation	2,634	
		7,634	
	Waste Management Reserve		
	FOGO Waste Management Reserve	50,000	
	Reserve Interest Allocation	0	
		50,000	
10 3 1005	Recycling Education Reserve		
	Recycling Education Expenditure	25,000	
	Reserve Interest Allocation	1,998	
		26,998	
03 3 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve		
	Nil	0	
	Reserve Interest Allocation	2,563	
		2,563	
03 3 1002	Unspent Specified Area Rate - Eaton Landscaping		
	Unspent SAR Eaton Landscaping	0	Refer Parks & Reserves Construction
	Reserve Interest Allocation	12	
		12	
13 3 2005	Tourism Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	417	
		417	
11 3 3014	Burekup Public Open Space Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	2,571	
		2,571	
	TOTAL	4,933,105	

TRANSFER FROM RESERVES INCOME			
Account Number	Description	2025/26 Budget Estimate	Notes
03 4 1002	Asset / Rates Revaluation Reserve Asset / Rates Revaluation Reserve Reserve Interest	78,878 0	Refer Expenditure GL 03 1 1005
		78,878	
04 4 1001	Election Expenses Reserve Nil	65,000 65,000	Refer Expenditure GL 04 1 1501
10 4 6002	Town Planning Consultancy Reserve Town Planning Consultancy Reserve	21,000 0	Refer Expenditure GL 11 1 3505 Expenditure GL 10 1 6503 (part of)
	Sports Precinct Plan - Eaton	21,000	
10 4 6005	Council Land Development Reserve Sundry Other	5,000 0	Refer Expenditure GL 10 1 6506 Refer Expenditure GL 10 1 6506
		5,000	
10 4 6006	Strategic Planning Studies Reserve Strategic Planning Studies Reserve Strategic Planning Studies Reserve	1,125 0	Refer Expenditure GL 04 1 2506 (part of) Refer Expenditure GL 12 1 1504 (part of)
	Asset Condition Reports	1,125	
11 4 1001	Building Maintenance Reserve Building Maintenance Reserve - Transfer from Reserve	1,190,950 1,190,950	
11 4 3001	Parks & Reserves Upgrades Reserve Parks & Reserves Upgrades Reserve - Transfer from Reserve	180,979 180,979	
11 4 3011	Sale of Land Reserve Sale of Land Reserve - 25/26 Lot 220 Charterhouse	100,000 100,000	
11 4 4002	Eaton Recreation Centre - Equipment Reserve Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve	169,180 169,180	ERC F&Fitt + Leased Equip Orig Budget
12 4 1002	Road Construction & Major Maintenance Reserve Road Construction Program Bus Shelters	914,020 0	
		914,020	
12 4 1006	Pathways Pathways - Transfer from Reserve	147,692 147,692	Pathway Capital & Renewal
12 4 1007	Storm Water Reserve Transport Construction - Drainage	92,775 92,775	
12 4 1008	Plant & Engineering Equipment Reserve Plant Reserve - Transfer from Reserve	638,109 638,109	
14 4 2010	Information Technology Reserve Information Technology Reserve - Transfer from Reserve	572,132 572,132	

TRANSFER FROM RESERVES INCOME			
Account Number	Description	2025/26 Budget Estimate	Notes
14 4 2012	Employee Relief Reserve Employee Relief Reserve	5,000	
		5,000	
14 4 4007	Executive & Compliance Vehicle Reserve Executive & Compliance Vehicle Reserve - Transfer from Reserve Motor Vehicle Fleet Management Plan and Biennial Review (funded from ECV Res)	63,963 21,000	Refer Part GL 04 1 2506
		84,963	
12 4 1010	Carried Forward Projects Reserve Building Construction Transport Construction Parks & Reserves - Carry Forwards (Post LTFP) Various Projects	375,365 585,028 143,019 300,000	J14322 Eaton Admin/Library Build. LTFP/Carried Forward Projects
		1,403,412	
03 4 1003	Unspent Grants Reserve LGGC Financial Assistance Grants - Prepaid in 23/24 FY for 24/25 Expenditure LGGC Local Road Grant - Prepaid in 23/24 FY for 24/25 Expenditure	906,578 760,881	
		1,667,459	
14 4 2013	Unspent Loan Funds Reserve Unspent Loan Funds Reserve - Transfer from Reserve Unspent Loan	150,000 407,000	Refer Expenditure GL 10 1 6503 Loan expended 24/25, 25/26 & 26/27
		557,000	
10 4 1003	Recycling Education Reserve Waste Education Expenses	25,680 25,680	Refer Expenditure GL 10 1 1005
		25,680	
	TOTAL	7,920,353	

Appendix A				
Interest Expense - Borrowings				
				2025/26
Existing Loans	Sch	GL Allocation	Loan #	
Depot Land Purchase	12	12 1 1007	66	6,801
Glen Huon Oval Club Rooms	11	11 1 3011	69	28,058
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6024	70	6,400
2021/22 Waste Bins - 3 Bin System	10	10 1 1026	71	3,375
Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	11	11 1 3014	72	30,238
Library/Admin Centre - Eaton - Part 1 (1st Loan)	14	14 1 2043	73	245,299
Eaton Admin / Library - Part 2 (\$1.5m)	14	14 1 2058	74	76,209
ERP Project	14	14 1 2061	75	80,360
Total Existing Loans				476,740
Proposed Loans				
Nil				
Total Proposed Loans				0
Total Borrowing Interest Expense				476,740
Interest Revenue - Self Supporting Loan Reimbursements				
	Sch	GL Allocation	Loan #	
Self Supporting Loan Revenue				
Nil				
Total SSL Revenue				0
State Govt Guarantee Fee - Borrowings				
Existing Loans	Sch	GL Allocation	Loan #	
Depot Land Purchase	12	12 1 1008	66	1,321
Glen Huon Oval Club Rooms	11	11 1 3012	69	4,949
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6025	70	3,187
2021/22 Waste Bins - 3 Bin System	10	10 1 1027	71	896
Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	11	11 1 3012	72	4,559
Library/Admin Centre - Eaton - Part 1 (1st Loan)	14	14 1 2044	73	38,541
Glen Huon Oval Club Rooms	14	14 1 2060	74	10,081
Developer Contribution Plan - Wanju and Waterloo Industrial Park	14	14 1 2061	75	10,992
Total Existing Loans				74,526
Proposed Loans				
Nil				
Total Proposed Loans				0
Total Borrowing Govt Guarantee Fee				74,526
State Govt Guarantee Fee Revenue - Borrowings				
	Sch	GL Allocation	Loan #	
Self Supporting Loan Revenue				
Nil	11	11 2 3007	N/A	0
Total SSL Govt Guarantee Fee Revenue				0

Appendix A - Continued				
Interest Expense - Leases				
				2025/26
Existing Leases	Sch	GL Allocation	Lease #	
Law, Order, Public Safety				
- Fire Prevention				
Lease Interest - Fire Prevention - Motor Vehicles	5	05 1 1006		0
Community Amenities				
- Sanitation - Household				
Lease interest - Sanitation / Household - Land	10	10 1 1023	2	1,098
Recreation and Culture				
- Eaton Recreation Centre				
Eaton Recreation Centre Cardio Equipment - ERC	11	11 1 4052	18/New	5,000
Total Existing Leases				6,098
Proposed Leases				
Nil				0
Total Proposed Leases				0
Total Lease Interest Expense				6,098

Appendix B											
Budget Estimate 2025/26											
PLANT OPERATIONAL EXPENDITURE											
Plant #	Rego	Description		Fuel & Oil	Tyres	Parts & Repairs	Repair Wages	Licenses	Insurance	Dep'n	Total
Sch 5 - Animal Control											
P012A	DA8222	Compliance	Senior Ranger 1	3,760	515	3,000	0	397	1,164	2,800	11,635
P017A	DA9287	Compliance	Ranger 2	3,760	515	3,000	0	397	231	3,600	11,503
											23,138
Sch 7 - Health Administration											
P021A	DA 9605	Compliance	PEHO	3,090	515	1,030	0	397	27	3,100	8,158
											8,158
Sch 8 - Culture & Community Services											
P015A	DA 997 (Was: 1CUW501)	Executive	M Comm Devel	2,318	258	773	0	397	22	2,500	6,266
											6,266
Sch 10 - Town Planning											
P031A	DA 10408	Executive	Director SD	3,863	515	1,030	0	453	94	1,500	7,455
P018A	DA xxx	Compliance	Planning Co-ord	3,090	515	1,030	0	397	0	3,100	8,132
P003A	DA 004	Executive	MDS	2,472	258	1,030	0	433	97	1,700	5,989
											21,576
Sch 11 - Recreation Centre											
P027A	DA 563	Compliance	MRC	3,000	258	1,030	0	433	400	3,000	8,120
											8,120
Sch 13 - Building Control											
P014A	DA 8763	Compliance	PBS	2,318	258	258	0	397	198	1,400	4,827
											4,827
Sch 14 - Administration Overheads											
P029A	DA 10181	Executive	Dir C&G	3,348	1,030	1,544	0	453	94	2,000	8,469
P022A	DA 9668	Executive	MIS	2,833	773	1,286	0	433	141	3,200	8,666
P026A	008 DA	Executive	MG&HR	2,833	773	1,286	0	397	41	2,600	7,930
P023A	DA 329	Executive	MGOV	2,472	258	1,030	0	397	97	3,000	7,254
NA		Executive	MFS	0	0	0	0		0	0	0
											32,318
Sch 14 - Public Works Overheads - Vehicles											
P002A	DA 955	Compliance	M Operations	3,863	515	515	0	432	176	1,900	7,401
P004A	DA 1314	Compliance	M IP&D	2,833	515	515	0	397	185	3,200	7,644
P010A	DA 613 (Was: DA 8170)	Compliance	PWS	4,377	515	515	0	397	138	3,400	9,342
P011A	DA 005	Compliance	P&ES	5,870	515	773	0	397	194	2,500	10,249
P020A	DA 9376	Compliance	ECO	3,347	258	515	0	375	367	2,700	7,562
P024A	DA 429	Compliance	Proj Dev Eng	2,318	258	515	0	374	8	3,100	6,573
P028A	DA 10091	Compliance	M Assets	2,318	258	515	0	377	491	1,700	5,659
P032A	DA 10817	Compliance	Senior Project Off	2,318	258	515	0	377	406	1,500	5,374
P073A	DA 10214/DA994	Compliance	Asset Inspector	3,862	258	515	0	433	212	1,500	6,780
											66,585
Sch 14 - Public Works Overheads - Sundry Plant											
P050A	N/A	Sundry Plant & Trailers		18,025	515	20,600	13,945	475	3,051	6,000	62,611
											62,611
Allocated to Schedules				88,284	10,300	42,823	13,945	9,412	7,835	61,000	233,599

Appendix B										
Budget Estimate										
2025/26										
PLANT OPERATIONAL EXPENDITURE										
Parks & Gardens										
P053A	DA988 (Was: DA 8514)	Maintenance Storeperson	2,317	515	2,060	206	397	185	2,500	8,179
P059A	DA 9781	Tractor - Eaton	2,318	515	3,090	1,030	397	1,029	6,800	15,179
P064A	DA 996 (Was: DA 9279)	Ute	5,407	515	2,575	206	397	249	3,500	12,849
P067A	DA 9219	Truck	5,408	515	2,575	206	397	584	9,400	19,084
P068A	DA 993 (Was: DA 9406)	Ute	3,348	515	2,060	206	397	314	3,200	10,039
P069A	DA 995 (Was: DA 9136)	Ute	5,407	515	2,575	206	397	213	2,500	11,813
P070A	DA 9429	Ride on Mower	5,408	515	2,575	206	397	160	4,100	13,360
P071A	DA 9581	Truck	2,833	515	7,210	1,236	397	498	1,400	14,088
P072A	DA 648	Ute	5,407	515	2,575	515	397	324	2,600	12,333
										116,923
Transport										
P051A	DA 8200	Ute	3,862	258	1,030	206	397	249	3,000	9,002
P052A	DA 588	Ute	3,861	258	1,288	206	397	9	3,000	9,019
P054A	DA 9774	Grader	7,467	773	10,300	206	397	1,939	20,000	41,081
P055A	DA 698	Grader	7,467	773	10,300	206	397	2,009	25,000	46,152
P056A	DA 873	Loader	11,588	1,545	18,074	206	397	3,017	20,000	54,827
P057A	DA 628	Truck	9,527	773	8,629	206	397	1,837	14,000	35,368
P058A	DA 325	Truck	8,497	773	7,210	206	397	910	15,000	32,992
P060A	DA 2833	Tractor - Dardanup	2,833	773	8,240	515	397	2,644	7,700	23,101
P062A	DA 8457	Maintenance Truck	4,377	773	5,150	412	397	908	3,400	15,417
P065A	DA 9513	Maintenance Truck	8,498	773	4,120	412	397	1,647	7,879	23,725
P074A	DA987 (Was: DA 10440)	Mini Excavator	3,347	515	2,575	206	397	564	2,916	10,520
										301,204
Allocated to Works			109,182	12,617	104,211	7,004	7,931	19,287	157,895	418,127
TOTAL PLANT										
			197,466	22,917	147,033	20,949	17,344	27,123	218,895	651,726

Appendix C											
Budget Estimate 2025/26											
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 347%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Sch 7 - Health Administration											
J07001	Eaton Family Centre	100	347	0	0	3,112	1,248	0	0	4,039	8,846
											8,846
Sch 10 - Refuse Sites											
J10201	Banksia Road Refuse Site	132,855	460,739	0	0	60,364	8,079	0	0	237	662,274
J10203	Recycling Facility	0	0	0	0	13,702	0	0	0	0	13,702
											675,976
Sch 10 - Public Conveniences											
J10001	Eaton Foreshore Toilets	4,688	16,258	0	0	3,290	207	0	0	291	24,735
J10002	Watson Street Reserve Toilets	3,433	11,905	0	0	2,482	0	0	1,134	274	19,228
J10003	Eaton Tennis Toilets	666	2,310	0	0	192	0	0	0	0	3,168
J10004	Ferguson Hall Toilets	637	2,211	0	0	81	0	0	0	0	2,929
J10005	Dardanup Oval Toilets	3,714	12,878	0	0	3,412	0	0	0	0	20,004
J10006	Burekup Tennis Toilets	2,850	9,885	0	0	2,463	0	0	0	104	15,303
J10007	Wellington Mills Toilets	4,856	16,839	0	0	2,382	607	0	0	118	24,803
J10008	Millbridge Toilets	2,052	7,117	0	0	568	0	0	0	188	9,926
J10009	Don Hewison Centre Public Toilets	2,079	7,211	0	0	426	0	0	0	144	9,860
J10020	Vandalism - Public Conveniences	949	3,291	0	0	1,536	0	0	0	0	5,775
J10021	Gnomesville Public Toilets	4,313	14,956	0	0	1,193	0	0	0	0	20,462
J10022	Boyanup-Picton Rd (Charlotte St) Toilet	1,572	5,452	0	0	1,367	0	0	0	0	8,390
											164,583
Sch 11 - Public Halls & Civic Centres											
J11001	Eaton Hall	678	2,350	0	0	1,562	607	0	1,278	2,549	9,024
J11002	Dardanup Hall	7,199	24,968	0	0	14,860	1,703	0	2,494	4,549	55,774
J11003	Burekup Hall	979	3,395	0	0	4,928	0	0	0	3,416	12,718
J11004	Ferguson Hall	2,250	7,804	0	0	3,708	0	0	0	1,795	15,557
J11005	Waterloo Hall	616	2,136	0	0	1,475	0	0	0	407	4,634
J11006	Dardanup Community Centre	2,145	7,440	0	0	3,084	0	0	0	2,015	14,685
J11007	Don Hewison Centre	1,218	4,223	0	0	1,932	930	0	1,431	700	10,434
J11008	CWA Hall	838	2,907	0	0	1,006	0	0	0	564	5,316
J11015	Vandalism - Halls	598	2,076	0	0	660	0	0	0	0	3,334
J11016	Graffiti Removal	537	1,863	0	0	1,000	0	0	0	0	3,399
J11017	Eaton Depot (Leased)	522	1,812	0	0	3,581	0	0	0	583	6,498
											141,371
Sch 11 - Sporting Facilities											
J11050	Eaton Football Club Rooms - R&J Fishwick Pavilion	1,118	3,878	0	0	6,165	0	0	5,385	5,762	22,307
J11051	Softball Association Club Rooms	740	2,567	0	0	3,705	0	0	0	6,268	13,279
J11052	Eaton Tennis & Basket Ball Courts & Rooms	865	2,998	0	0	1,223	0	0	0	958	6,045
J11053	Eaton Bowling Club	761	2,640	0	0	8,632	0	0	0	8,589	20,622
J11054	Dardanup Oval Club Rooms (Wells Recreation)	1,254	4,350	0	0	10,162	0	0	0	4,542	20,309
J11055	Burekup Tennis Courts	0	0	0	0	1,111	0	0	0	536	1,647
J11056	Dardanup Equestrian Centre	0	0	0	0	2,810	0	0	0	1,921	4,731
J11057	Glen Huon Club Room - Football	1,464	5,076	0	0	15,576	10,949	0	0	5,785	38,850
J11058	Glen Huon Change Rooms - Football	2,608	9,046	0	0	3,890	0	0	0	4,022	19,566
											147,356

Appendix C											
Budget Estimate 2025/26											
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 347%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Sch 11 - Recreation Centre											
J11405	Eaton Recreation Centre - Minor Mtce	64,644	0	0	0	35,657	0	0	0	0	100,300
J11410	Eaton Recreation Centre - Building Mtce	0	0	0	0	58,343	53,887	850	5,102	27,589	145,772
											246,073
Sch 12 - Depots											
J12004	Dardanup Depot - Martin Pelusey	31,193	108,178	3,559	0	63,889	19,069	0	0	0	225,888
											225,888
Sch 13 - Tourism											
J13001	Millars Creek Tourist Bay	0	0	0	0	297	0	0	0	139	436
J13002	Dardanup Tourist Bay	28	96	0	0	0	0	0	0	103	226
											662
Sch 14 - Administration Centres											
J14301	Administration Centre - Eaton	61,682	82,541	0	0	50,517	62,531	0	19,995	52,413	329,679
J14302	Dardanup Office	4,177	14,487	0	0	12,200	4,077	0	1,072	3,333	39,345
Additional Preventative Maintenance - per Jan24 report		0	0	0	0	238,244	0	0	0	0	238,244
											607,269
TOTAL		352,879	868,229	3,559	0	646,786	163,895	850	37,891	143,933	2,218,022

Appendix D								
Budget Estimate								
2025/26								
BUILDING MAJOR MAINTENANCE								
Job #	Description	Notes	Salaries & Wages	Overheads	Plant	Stores Issues	Good & Services	TOTAL
				347%				
Sch 10 - Public Toilets								
J10701	Watson Street Toilets		0	0	0	0	6,400	6,400
TBA	Wellington Mills Toilets		0	0	0	0	450	450
								6,850
Sch 10 - Refuse Site								
TBA	Recycling Facility		0	0	0	0	8,350	8,350
								8,350
Sch 11 - Public Halls & Civic Centres								
J11703	Burekup Hall		0	0	0	0	700	700
J11704	Ferguson Hall		0	0	0	0	6,400	6,400
J11706	Dardanup Community Centre		0	0	0	0	3,250	3,250
J11708	CWA Hall		0	0	0	0	2,150	2,150
	Eaton Depot (Leased)		0	0	0	0	3,850	3,850
								16,350
Sch 11 - Sporting Facilities								
TBA	Eaton Football Club Rooms		0	0	0	0	38,600	38,600
TBA	Eaton Tennis & Basket Ball Courts & Rooms		0	0	0	0	4,400	4,400
TBA	Eaton Bowling Club		0	0	0	0	200	200
J11806	Dardanup Oval Club Rooms & Courts		0	0	0	0	1,600	1,600
TBA	Dardanup Equestrian Centre		0	0	0	0	700	700
	Glen Huon Club Room - Football		0	0	0	0	6,700	6,700
	Glen Huon Change Rooms - Football		0	0	0	0	150	150
								52,350
Sch 11 - Eaton Recreation Centre								
J11807	ERC Major Mtce		0	0	0	0	199,300	199,300
								199,300
TOTAL			0	0	0	0	283,200	283,200

Appendix E											
Budget Estimate											
2025/26											
PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads	Plant	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
			346.80%	13.40%							
Ovals											
J11200	Dardanup Oval	12,754	44,232	1,709	0	35,868	9,597	0	2,061	185	106,406
J11201	Eaton Oval	16,939	58,745	2,270	0	260,756	4,121	0	0	68	342,898
J11202	Glen Huon Oval	15,780	54,726	2,115	0	49,007	18,710	0	0	0	140,338
J11203	Burekup Oval	3,020	10,473	405	0	5,305	0	0	0	493	19,696
Eaton Townsite											
J11204	Isaac Park - Millbridge	310	1,076	42	0	3,873	0	0	0	386	5,686
J11205	Avon Park - Millbridge	3,098	10,745	415	0	5,641	0	0	0	212	20,111
J11206	Gascoyne Park - Millbridge	1,729	5,995	232	0	3,914	0	0	0	685	12,554
J11207	Wilmot Park - Millbridge	2,419	8,388	324	0	2,770	0	0	0	106	14,007
J11208	Cygnat Park - Millbridge	2,083	7,225	279	0	2,765	0	0	0	0	12,352
J11209	Berkeley Park - Millbridge	271	941	36	0	2,208	0	0	0	3,012	6,469
J11210	Duncan Loop Vegetation Bund - Millbridge	2,277	7,897	305	0	3	0	0	0	154	10,636
J11211	Millbridge Reserve 50867 - Millbridge	6,023	20,888	807	0	10,484	0	0	0	217	38,419
J11212	Holroyd Park - Millbridge	294	1,020	39	0	0	0	0	0	47	1,401
J11213	Alice Park - Millbridge	140	487	19	0	1	0	0	0	204	850
J11214	Greenough Park - Millbridge	537	1,863	72	0	460	0	0	0	496	3,429
J11215	Eaton Administration Centre Gardens	2,963	10,276	397	0	287	0	0	0	0	13,922
J11216	Hale Street Reserve	9,145	31,716	1,225	0	1,068	1,234	0	0	0	44,389
J11217	Eaton Foreshore	32,044	111,127	4,294	0	19,758	6,963	0	13,296	2,898	190,379
J11218	Millard Street	9,573	33,198	1,283	0	583	0	0	0	22	44,660
J11219	Watson Street	15,466	53,635	2,072	0	12,354	2,421	0	0	386	86,335
J11220	Lofthouse Avenue	24,540	85,106	4,288	0	7,927	3,387	0	34	212	125,494
J11221	Pratt Road Reserve	11,713	40,621	1,570	0	3,356	0	0	0	685	57,943
J11222	Parkridge Estate Reserves	41,156	142,730	6,515	0	8,219	2,835	0	0	106	201,561
J11223	Sindhi Close Park	15,121	52,441	2,026	0	5,110	1,593	0	0	0	76,291
J11224	Eaton Skate Park	4,216	14,622	565	0	1,745	0	0	0	3,012	24,160
J11225	Lusitano Park	3,998	13,865	536	0	1,652	1,234	0	0	0	21,285
J11226	Eaton Bowling Club Verges	862	2,990	116	0	123	0	0	0	0	4,090
J11227	Eaton Drive / Lavender Way Reserve	7,639	26,493	1,024	0	1,429	958	0	0	0	37,543
J11228	Recreation Centre Surrounds	10,690	37,072	1,432	0	3,039	0	0	0	0	52,234
J11229	Entry Statements	2,517	8,729	337	0	2,363	0	0	0	0	13,947
J11230	Lot 152 Recreation Drive	5,830	20,218	781	0	433	1,400	0	0	0	28,661
J11279	Millbridge Gardens	9,074	31,467	1,216	0	20,804	6,147	0	1,659	154	70,521
J11231	Eaton Drive Islands	9,903	34,342	1,327	0	17,576	0	0	0	0	63,148
J11278	Lot 60 Old Coast Road	30	102	4	0	123	0	0	0	0	259
J11282	Verge Mtce - Eaton	36,449	126,405	5,884	0	11,154	0	0	0	0	179,892
J11285	Hunter Park - Millbridge	16,894	58,589	2,264	0	12,035	0	0	0	0	89,783
J11286	Castlereagh Park - Millbridge	9,751	33,815	1,307	0	3,572	0	0	0	0	48,445
J11287	Cadell Park - Millbridge	9,806	34,008	1,314	0	9,451	654	0	0	217	55,451
J11288	Gary Engel Park - Millbridge	19,817	68,724	3,655	0	14,040	39,190	0	0	0	145,427
J11289	Ord Park - Millbridge	3,841	13,322	515	0	4,775	0	0	0	0	22,453
J11290	Illawarra Park - Millbridge	13,894	48,186	2,862	0	10,219	682	0	0	0	75,844
J11291	Hatfield Way Park - Millbridge	239	830	32	0	302	0	0	0	0	1,404
J11292	Torrens Loop - Millbridge	6,242	21,648	836	0	2,233	0	0	0	0	30,960
J11293	Millars Creek East - Millbridge	14,614	50,680	2,958	0	1,311	2,559	0	23	47	72,191
J11294	Millars Creek West - Millbridge	19,661	68,184	3,635	0	3,119	0	0	0	0	94,599
J11295	Millbridge Verges	41,967	145,541	7,624	0	10,613	0	0	0	0	205,744
J11296	Duncan Loop Reserve - Millbridge	7,284	25,261	976	0	1,432	0	0	0	0	34,953
J11297	Hazelgrove Reserve - Millbridge	10,198	35,367	2,367	0	5,611	0	0	0	0	53,542
J11298	Primrose Vista	6,553	22,726	878	0	4,449	0	0	0	0	34,606
J11299	Beaufort Loop	5,327	18,473	714	0	2,198	0	0	0	0	26,711
J11326	Glen Huon Playground - Eaton	11,968	41,506	2,604	0	4,438	0	0	0	0	60,515
J11327	Eaton Community Library Gardens	4,174	14,474	559	0	597	0	0	0	0	19,805

Appendix E - Continued											
Budget Estimate											
2025/26											
PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	& Wages	Overheads	Plant	Issues	&	Electricity	Gas	Water	Insurance	TOTAL
		346.80%	13.40%								
Continued											
J11232	Charoloais Mews Park - Parkridge	4,746	16,459	636	0	32	0	0	0	0	21,873
J11233	Gromark Park - Parkridge	9,096	31,544	1,219	0	4,659	0	0	0	0	46,518
J11234	Peninsula Lakes Park - Parkridge	15,033	52,134	3,014	0	2,232	0	0	0	0	72,413
J11235	Leicester Ramble Park - Parkridge	41,926	145,399	6,618	0	163	0	0	0	0	194,106
J11236	Wunditch Reserve - Eaton	2,478	8,593	332	0	9	0	0	0	0	11,411
J11237	Eagle Reserve - Eaton	11,669	40,468	1,564	0	48	0	0	0	0	53,749
J11238	Duckpond Reserve - Eaton	9,100	31,557	1,219	0	26	0	0	0	0	41,903
J11239	Marri Reserve - Eaton	5,131	17,793	687	0	3,905	0	0	0	0	27,515
J11243	Blue Wren Vegetation Bund - Eaton	2,394	8,304	321	0	2,557	0	0	0	0	13,576
J11244	Peppermint Way Vegetatation Bund - Eato	4,640	16,093	622	0	20	0	0	0	0	21,375
J11245	Finch Way Reserve - Eaton	6,347	22,012	851	0	3,006	0	0	0	0	32,215
J11246	Hamilton Road Gardens (CWA) - Eaton	1,176	4,078	158	0	7	0	0	0	0	5,418
J11247	Hale Street Park - Eaton	5,267	18,264	706	0	24	0	0	0	0	24,261
J11248	Charterhouse Reserve - Eaton	7,261	25,183	973	0	69	0	0	0	0	33,486
J11249	Evolution Park - Eaton	7,040	24,415	943	0	20	0	0	0	0	32,419
J11258	Sykes Reserve - Burekup	3,294	11,425	441	0	510	0	0	0	0	15,671
J11259	Shier Reserve - Burekup	14,380	49,871	1,927	0	58	0	0	0	0	66,237
J11260	Reserve 11078 S W Hwy - Waterloo	0	0	0	0	0	0	0	0	0	0
J11261	Reserve 43640 Gardincourt Drive - Henty	821	2,848	110	0	4	0	0	0	0	3,784
J11262	Reserve 38186 Golding Cres - Picton East	2,242	7,775	300	0	17	0	0	0	0	10,335
J11263	Reserve 50661 Goldng Cres - Picton East	1,206	4,182	162	0	8	0	0	0	0	5,557
J11264	Depiazzi Park - Dardanup	1,799	6,239	241	0	3,442	0	0	0	0	11,721
J11266	Reserve 52218 Banksia Road - Crooked Bro	1,179	4,089	158	0	3	0	0	0	0	5,429
Burekup											
J11240	Burekup Reserve	10,391	36,035	1,392	0	6,664	0	0	0	0	54,482
J11241	McCaughan Park	1,877	6,509	252	0	5,000	2,007	0	948	0	16,593
J11242	Skate Park - Burekup	455	1,578	61	0	165	0	0	0	204	2,462
J11283	Verge Mtce - Burekup	9,369	32,491	1,255	0	6,062	0	0	0	0	49,177
Dardanup											
J11250	Dardanup Office - Gardens	3,925	13,611	526	0	2,414	0	0	0	0	20,476
J11251	Eustace Fowler Park	3,923	13,604	526	0	7,298	0	0	1,556	0	26,906
J11252	Carramar Park	6,610	22,925	886	0	6,313	0	0	0	496	37,229
J11253	Skate Park - Dardanup	233	808	31	0	71	0	0	0	217	1,361
J11254	Don Hewison Centre Gardens	177	613	24	0	805	0	0	0	0	1,618
J11255	Dardanup Verges	13,994	48,532	1,875	0	7,525	0	0	0	0	71,927
J11284	Verge Mtce - Dardanup	9,383	32,539	1,757	0	4,886	0	0	0	0	48,564

Appendix E - Continued											
Budget Estimate											
2025/26											
PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 346.80%	Plant 13.40%	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
<i>Rural</i>											
J11265	Gnomesville	6,202	21,508	831	0	1,364	0	0	0	0	29,906
<i>Sundry</i>											
J11270	Islands / Roundabouts	500	1,733	67	0	1,104	958	0	172	0	4,534
J11271	Drainage Reserves	1,315	4,560	176	0	5,746	0	0	5,669	0	17,466
J11272	Verge Maintenance	954	3,310	128	0	12,247	0	0	0	0	16,639
J11273	Tree Pruning (Glen Huon London Plan tree	52	179	7	0	9,766	0	0	0	0	10,004
J11274	Sundry	1,514	5,250	203	0	13,991	0	0	654	285	21,897
J11275	Storm Damage	18,388	63,771	2,586	0	6,516	0	0	0	0	91,262
J11276	Plant Nursery (Refuse Site)	57	199	8	0	0	0	0	0	0	263
J11277	Vandalism - Parks & Gardens	1,080	3,745	145	0	4,529	0	0	0	0	9,499
NEW	Collie River Fishing Platform	500	1,734	67	0	5,000	0	0	0	0	7,301
J11280	Paths / Drains	1,894	6,567	254	0	1,506	0	0	0	0	10,220
J11281	Graffiti Removal	21	68	3	0	3,814	0	0	0	0	3,905
Balancing		0	0	0		0	0		0		0
TOTAL		773,872	2,683,788	117,320	0	726,156	106,648	0	26,072	15,203	4,449,060

Appendix F								
Budget Estimate								
2025/26								
PARKS & RESERVES UPGRADES EXPENDITURE / SPECIAL MAINTENANCE								
Job #	Description	Notes	Salaries & Wages	Overheads	Plant	Stores Issues	Goods & Services	TOTAL
				347%				
	<i>Ovals</i>		0	0	0	0	0	0
	<i>Eaton Townsite</i>		0	0	0	0	0	0
	<i>Burekup</i>		0	0	0	0	0	0
	<i>Dardanup</i>		0	0	0	0	0	0
	<i>Rural</i>		0	0	0	0	0	0
	<i>Sundry</i>		0	0	0	0	0	0
TOTAL			0	0	0	0	0	0

Notes

- 1 Summer Watering of Street Trees for Stage 2A, 2B & 2C Parkridge
- 2 Eaton Foreshore Boat Ramp - Preventative Maint Inspections
- 3 Collie River Fishing Platform - Repair Works
- 4 Removal of Trees Cnr Eaton Dr and Millbridge Blvd

Funding Source

General Revenue Funded
General Revenue Funded
General Revenue Funded
General Revenue Funded

Appendix G			
DEPRECIATION			
Account			2025/26 Budget Estimate
Number			\$
05 1 1999	Schedule 5 - Fire Fighting		
	Existing Assets	Buildings	131,202
	Existing Assets	Vehicles	73,668
			204,870
07 1 1999	Schedule 7 - Infant Health		
	Existing Assets	Buildings	49,328
	Forecast Adjustments		0
			49,328
07 1 4999	Schedule 7 - Health Administration		
	Existing Assets	Plant & Equipment	874
			874
10 1 1999	Schedule 10 - Sanitation / Refuse Site		
	Existing Assets	Plant & Equipment	30,147
	Right of Use Assets	Leased Land	9,368
			39,515
	Schedule 10 - Other Community Amenities		
10 1 7999	Existing Assets	Buildings	26,279
			26,279
11 1 1999	Schedule 11 - Public Halls		
	Existing Assets	Buildings / Furniture	165,030
	Existing Assets	Furniture	742
			165,772
11 1 3999	Schedule 11 - Parks & Reserves		
	Existing Assets	Buildings	409,810
	Existing Assets	Parks	556,032
	Existing Assets	Lighting	174,080
			1,139,922
11 1 4999	Schedule 11 - Recreation Centre		
	Existing Assets	Buildings	360,205
	Existing Assets	Furniture	28,672
	Right of Use Assets		47,104
			435,981
11 1 6999	Schedule 11 - Library - Eaton		
	Existing Assets		31,724
			31,724
12 1 1999	Schedule 12 - Roads		
	Existing Assets	Roads	2,755,689
	Existing Assets	Footpaths	542,960
	Existing Assets	Drainage	483,942
	Existing Assets	Buildings	135,740
	Existing Assets	Bridges	507,549
	Existing Assets	Plant & Equipment	11,803
	Existing Assets	Car Parks	94,428
			4,532,111
14 1 2999	Schedule 14 - Administration Overheads		
	Existing Assets	Buildings	393,696
	Existing Assets	Furniture	47,610
	Right of Use Assets	ROU Furniture & Equipment	59,513
			500,819
14 1 4599	Schedule 14 - Public Works Overheads		
	Existing Assets	Furniture	154
			154
PLANT	Schedule 14 - Plant		
	Existing Assets	Vehicles	218,895
			218,895
	TOTAL		7,346,245

Appendix - H				
Budget Estimate				
2025/26				
DISPOSAL OF ASSETS				
Account	Description		2025/26	
Number	Notes	Sale Price	Written Down Value	Profit (Loss) on Disposal
		\$	\$	\$
05 4 1002	Schedule 5 - Fire Prevention DFES Funded BFB Appliance (not included in Disposal Income)	194,373	194,373	0
11 4 3004	Schedule 11 - Parks & Reserves			
	Vehicle P&G Supervisor DA005	27,343	27,343	0
	Vehicle Works Ute - 2014 Colorado Single Cab DA 996 (Was: DA9279)	18,436	18,436	0
		45,779	45,779	0
12 4 2001	Schedule 12 - Transport			
	Vehicle Fuel Ute DA8200	24,081	24,081	0
	Vehicle Principal Works Supervisor DA613	23,458	23,458	0
	Trailer Trailer mounted Message Board 1TPB147	5,453	5,453	0
	Vehicle Grader - 2013 Caterpillar 12M DA698	104,872	104,872	0
	Excavator Excavator - 2 tonne Was DA10440 now DA987	20,492	20,492	0
		178,356	178,356	0
14 4 4003	Schedule 14 - Public Works Overheads			
	Vehicle Manager Infr & Design DA1314	23,963	23,963	0
		23,963	23,963	0
TOTAL		248,098	248,098	0

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2025/26 Budget Estimate	Sundry Notes
			\$	
		INSURANCE		
14 1 2006		Insurance - Administration Overheads		
		Public Liability Insurance	90,967	
		Councillors & Officers Liability	14,714	
		Personal Accident	892	
		Marine Cargo	330	
		Sundry Additions	1,260	
		General Property	246	
		Misc Structures & Equipment	2,478	
		Cyber Liability	9,011	
		Travel	1,421	
		Library Books	1,012	
			122,331	
14 1 2040		Insurance - Workers Compensation - Administration Overheads		
		Workers Compensation	2.50% of Total Payroll & Superannuation	
			287,416	
			287,416	
J05018		Insurance - Bushfire		
	026	Bushfire Brigade Insurance	3001	
			67,670	
			67,670	

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2025/26 Budget Estimate	Sundry Notes
			\$	
	Insurance - Property & Buildings			
J07001	Sch 7 - Health Administration Eaton Family Centre		4,039	
	Sch 8 - Senior Citizens Centres			
J08001	Eaton Senior Citizens Centre		0	Moved to J11053 Eaton Bowling Club
	Sch 10 - Refuse Sites			
J10201	Banksia Road Refuse Site		237	
	Sch 10 - Public Conveniences			
J10001	Eaton Foreshore Toilets		291	
J10002	Watson St Toilets		274	
J10006	Burekup Tennis Toilets		104	
J10007	Wellington Mills Toilets		118	
J10008	Millbridge Toilets		188	
J10009	Don Hewison Centre Toilets		144	
	Sch 11 - Public Halls & Civic Centres			
J11001	Eaton Hall		2,549	
J11002	Dardanup Hall		4,549	
J11003	Burekup Hall		3,416	
J11004	Ferguson Hall		1,795	
J11005	Waterloo Hall		407	
J11006	Dardanup Community Centre		2,015	
J11007	Don Hewison Centre		700	
J11008	CWA Hall		564	
J11017	Former Eaton Depot Building (Leased)		583	

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2025/26 Budget Estimate	Sundry Notes
			\$	
J11655	Sch 11 - Libraries Former Eaton Community Library (Sanford Way)	300 3001	2,782	Reallocated from J08001
J11050	Sch 11 - Sporting Facilities Eaton Football Club Rooms - R&J Fishwick Pavilion	300 3001	5,762	
J11051	Softball Association Club Rooms	300 3001	6,268	
J11052	Eaton Tennis & Basket Ball Courts & Rooms	300 3001	958	
J11053	Eaton Bowling Club	300 3001	8,589	
J11054	Dardanup Oval Club Rooms	300 3001	4,542	
J11055	Burekup Tennis Courts & Rooms	300 3001	536	
J11056	Dardanup Equestrian Centre	300 3001	1,921	
J11057	Glen Huon Club Room - Football	300 3001	5,785	
J11058	Glen Huon Change Rooms - Football	300 3001	4,022	
J11410	Sch 11 - Recreation Centres Eaton Recreation Centre - Building Mtce	063 3001	27,589	
J11200	Sch 11 - Parks & Reserves Dardanup Oval	300 3001	185	
J11201	Eaton Oval	300 3001	68	
J11203	Burekup Oval	300 3001	493	
J11217	Eaton Foreshore	300 3001	2,898	
J11218	Millard Street	300 3001	22	
J11219	Watson Street	300 3001	386	
J11220	Lofthouse Avenue	300 3001	212	
J11221	Pratt Road Reserve	300 3001	685	
J11222	Parkridge Estate Reserves	300 3001	106	
J11224	Eaton Skate Park	300 3001	3,012	
J11279	Millbridge Gardens	300 3001	154	
J11287	Cadel Park - Millbridge	300 3001	217	
J11293	Millars Creek East - Millbridge	300 3001	47	
J11242	Skate Park - Burekup	300 3001	204	
J11252	Carramar Park	300 3001	496	
J11253	Don Hewison Centre Gardens	300 3001	217	
J11274	Sundry	300 3001	285	

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2025/26 Budget Estimate	Sundry Notes
			\$	
12 1 1009	Sch 12 - Depots Bridge Insurance		76,905	
	Sch 13 - Tourism			
J13001	Millars Creek Tourist Bay	300 3001	139	
J13002	Dardanup Tourist Bay	300 3001	103	
	Sch 14 - Administration Centres			
J14301	Administration Centre - Eaton	300 3001	52,413	
J14302	Dardanup Office	300 3001	3,333	
			233,306	

Appendix - I					
INSURANCE					
Account Number	Cost Centre Element Type				2025/26 Budget Estimate
					\$
	Insurance - Vehicles				
	Sch 5 - Animal Control				
P012A	DA8222	Compliance	Senior Ranger 1	001 3024	1,164
P017A	DA9287	Compliance	Ranger 2	001 3024	231
	Sch 7 - Health Administration				
P021A	DA 9605	Compliance	PEHO	001 3024	27
	Sch 8 - Community Development				
P015A	DA997	Compliance	MP&CE	001 3024	22
	Sch 10 - Town Planning				
P031A	DA10408	Compliance	DSD	001 3024	94
P023A	DA 329	Compliance	PPO	001 3024	97
P003A	DA 004	Executive	MDS	001 3024	97
	Sch 11 - Recreation Centre				
P027A	DA 563	Executive	MRC	001 3024	400
	Sch 13 - Building Control				
P014A	DA 8763	Compliance	PBS	001 3024	198
	Sch 14 - Administration Overheads				
P022A	DA 9668	Compliance	MIS	001 3024	141
P026A	008DA	Compliance	MG&HR	001 3024	41
P029A	DA0	Compliance	MFS	001 3024	94
	Sch 14 - Public Works Overheads - Vehicles				
P002A	DA 955	Compliance	M Operations	001 3024	176
P004A	DA 1314	Compliance	MIPD	001 3024	185
P010A	DA 613	Compliance	PWS	001 3024	138
P011A	DA 005	Compliance	PP&ES	001 3024	194
P020A	DA9376	Compliance	Dev Engin	001 3024	367
P024A	DA 429	Compliance	Project Engin	001 3024	8
P028A	DA 10091	Compliance	Manager Assets	001 3024	491
P032A	DA10817	Compliance	Senior Project Offic	001 3024	406

Was: 1CUW501

Was: DA8170

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2025/26 Budget Estimate	Sundry Notes
			\$	
P050A	Sch 14 - Public Works Overheads - Sundry Plant N/A Sundry Plant & Trailers	001 3024	3,051	
	Insurance - Vehicles Allocated to Schedules			
	Parks & Gardens			
P059A	DA 9781 Tractor - Eaton	001 3024	1,029	
P064A	DA 996 Ute	001 3024	249	Was: DA9279
P067A	DA 9219 Truck	001 3024	584	
P068A	DA 993 Ute	001 3024	314	Was: DA9406
P069A	DA 995 Ute	001 3024	213	Was: DA9136
P070A	DA 9429 Ride on Mower	001 3024	160	
P071A	DA 9581 Truck	001 3024	498	
P072A	DA 648 Ute	001 3024	324	
P073A	DA 994 Ute	001 3024	212	Was: DA10214
	Transport			
P051A	DA 8200 Ute	001 3024	249	
P053A	DA 988 Maintenance Storeperson	001 3024	185	Was: DA8514
P052A	DA 588 Ute	001 3024	9	
P054A	DA 9774 Grader	001 3024	1,939	
P055A	DA 698 Grader	001 3024	2,009	
P056A	DA 873 Loader	001 3024	3,017	
P057A	DA 628 Truck Water Tank (Asset 01945) sits on	001 3024	1,837	
P058A	DA 325 Truck	001 3024	910	
P062A	DA 8457 Maintenance Truck	001 3024	908	
P065A	DA 9513 Maintenance Truck	001 3024	1,647	
P074A	DA 987 Mini Excavator	001 3024	564	Was: DA10440
P075A	DA 2833 Backhoe Loader	001 3024	2,644	
			27,124	

Appendix J		
STAFF TRAINING & PROFESSIONAL DEVELOPMENT		
Account	Description	2025/26 Budget Estimate
Number		
		\$
05 1 3011	Schedule 5 - Ranger Services	6,717
07 1 4010	Schedule 7 - Health Administration	3,359
08 1 7008	Schedule 8 - Community Services	8,232
10 1 6013	Schedule 10 - Town Planning	16,850
11 1 4011	Schedule 11 - Recreation Centre - Administration	8,778
11 1 6010	Schedule 11 - Library - Eaton	5,814
13 1 3013	Schedule 13 - Building Services	3,359
14 1 2039	Schedule 14 - Administration Overheads - Executive	15,978
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Governance	50,384
14 1 4017	Schedule 14 - Public Works - Administration	32,205
J14400	Schedule 14 - Public Works - Works	59,476
14 1 2015	Schedule 14 - Organisational Professional Development	50,000
TOTAL		261,153

Appendix K		
ACCOMMODATION / TRAVEL		
Account	Description	2025/26 Budget Estimate
Number		\$
05 1 3012	Schedule 5 - Ranger Services	467
07 1 4009	Schedule 7 - Health Administration	483
08 1 7012	Schedule 8 - Community Services	1,096
10 1 6014	Schedule 10 - Town Planning	908
11 1 4035	Schedule 11 - Recreation Centre	935
11 1 6011	Schedule 11 - Library Services	950
13 1 3014	Schedule 13 - Building Services	483
14 1 2019	Schedule 14 - Administration Overheads - Executive	5,336
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Governance	3,942
14 1 4016	Schedule 14 - Public Works Administration	1,734
TOTAL		16,334

Appendix L STAFF UNIFORMS					2025/26 Budget Estimate
Account Number	Description		Full Time Equivalent Employees	\$ / FTE	\$
05 1 3006	Schedule 5 - Ranger Services				
	Annual Allowance	2025/26	4.00	\$375	1,501
					1,501
07 1 4014	Schedule 7 - Health Administration				
	Annual Allowance	2025/26	2.00	\$375	750
					750
08 1 7007	Schedule 8 - Community Services				
	Annual Allowance	2025/26	4.40	\$375	1,651
					1,651
10 1 6010	Schedule 10 - Town Planning				
	Annual Allowance	2025/26	8.60	\$375	3,227
					3,227
11 1 4012	Schedule 11 - Recreation Centre - Administration				
	Annual Allowance	2025/26	15.41	\$375	5,782
					5,782
11 1 6009	Schedule 11 - Library - Eaton				
	Annual Allowance	2025/26	4.90	\$375	1,838
					1,838
13 1 3010	Schedule 13 - Building Services				
	Annual Allowance	2025/26	2.00	\$375	750
					750
14 1 2016	Schedule 14 - Administration Overheads				
	Annual Allowance	2025/26	41.20	\$375	15,457
					15,457
14 1 4011	Schedule 14 - Public Works - Administration				
	Annual Allowance	2025/26	16.09	\$188	3,018
					3,018
TOTAL					33,973

Appendix M				
SUMMARY - SALARIES & WAGES (including Superannuation)				
		2025/26		Sundry Notes
		Employees	Budget Estimate	
		FTE	\$	
	<i>EXECUTIVE</i>			
	EXECUTIVE	8.75	1,151,412	
	<i>CORPORATE & GOVERNANCE SERVICES</i>			
	CORPORATE & GOVERNANCE SERVICES	32.45	3,725,728	
	<i>INFRASTRUCTURE SERVICES</i>			
	INFRASTRUCTURE SERVICES	41.09	4,066,652	
	<i>SUSTAINABLE DEVELOPMENT SERVICES</i>			
	SUSTAINABLE DEVELOPMENT SERVICES	41.31	4,272,771	
	TOTAL	123.60	13,216,563	



Schedule of Fees and Charges

2025/26 Schedule of Fees and Charges

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SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
		Taxed	GST Free										
PROGRAM 3 General Purpose Income													
3.1 <u>Rates & Debtors</u>													
3.1.1	Instalment Fee		X	31.1	2024	\$ 45.00	\$ 45.00	N	\$ 45.00	Discretionary	0321003		Local Government Act 1995
3.1.2	Direct Debit Plan / Payment Arrangement (Annual Fee) - State Government Rebate Recipients (i.e. Pensioner Concession, State Concession, WA Seniors Cardholders)		X	31.1	2024	\$ 45.00	\$ 45.00	N	\$ 45.00	Discretionary	0321003		Local Government Act 1995
						No Charge	No Charge	N	No Charge	Discretionary			
3.1.3	Rates Notice Re-issue		X	ATO Private Ruling	2024	\$ 15.00	\$ 15.00	N	\$ 15.00	Discretionary	0321012	0400	ATO Private Ruling
3.1.4	Dishonoured Payment Administration Fee (Charged on 3rd Rejection)		X	ATO Private Ruling		\$ 18.00	\$ 18.00	N	\$ 18.00	Discretionary	0321011		ATO Private Ruling
3.1.5	Debt Recovery Costs - Court Filing Fees Plus Associated Travel Fees (as per Legal Fees incurred by Council)		X	ATO Private Ruling		At Cost	At Cost	N	At Cost	Discretionary	0321010	0176	ATO Private Ruling
3.1.6	Council Administration Charge – Issue of Court Claim		X	ATO Private Ruling	2023	\$ 150.00	\$ —	N	\$ —	Discretionary	0321014	0434	ATO Private Ruling - Charge of Debt Recovery–
3.1.7	Administration Charge - Intention to Summons Letter		X	ATO Private Ruling	2023	At Cost	At Cost	N	At Cost	Discretionary	0321011	0434	ATO Private Ruling
3.1.8	Administration Charge - Lost / Damaged Library Book per book levied at invoice stage (No Charge if Books Returned)		X	ATO Private Ruling	2022	\$ 15.00	\$ 15.00	N	\$ 15.00	Discretionary	0321011	0172	ATO Private Ruling
3.1.9	Interest imposed on the late payment of rates, fees, charges and service charges - Rates and Charges Arrears		X		2022		11.0%	N	11.0%	Regulatory	0321001		Local Government Act 1995, S6.51, Waste Avoidance & Resource Recover Act 2007, S68
3.1.10	Interest imposed on Rates, Fees and Charges Instalments		X		2022		5.5%	N	5.5%	Regulatory	0321002		Local Government Act 1995, S6.51, Waste Avoidance & Resource Recover Act 2007, S68

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
3.2 Rates & Property Information Search Fees												
3.2.1 Rates & Property Inquiry Charge		X	Section 81- 10 (5) (a)	2024	\$ 40.00	\$ 40.00	N	\$ 40.00	Discretionary	0321012	0400	Local Government Act 1995
3.2.2 Rates Inquiry and Orders & Requisitions		X	31.32	2024	\$ 240.00	\$ 240.00	N	\$ 240.00	Discretionary	0321012	0400	Local Government Act 1995
3.2.3 Government Agency Rates Enquiry Fee		X		2023			N	Refer to Officer Hourly Rate Charge	Discretionary	0321012	0400	Local Government Act 1995
3.2.4 Non Commercial Use Property Listing - Hard Copy	X			2024	\$ 399.09	\$ 399.09	Y	\$ 439.00	Discretionary	0321013	0401	Rates Book - LGA 1995
3.2.7 Non Commercial Use Property Listing - Electronic	X			2024	\$ 349.09	\$ 349.09	Y	\$ 384.00	Discretionary	0321013	0401	Rates Book - LGA 1995
PROGRAM 4 Governance												
4.1 Sale of Electoral Rolls												
4.1.1 NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION ONLY								N/A	Discretionary			
4.2 Minutes & Agendas												
4.2.1 NOT FOR SALE - Available free to down load from council website		X	Private Ruling		No Charge	No Charge	N	No Charge	Discretionary			Local Government Act 1995

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
4.3 <u>Printing and Photocopying</u>												
4.3.1 Normal												
A4 B/W	X			2023	\$ 0.91	\$ 0.91	Y	\$ 1.00	Discretionary	0422002	0404	
A4 Colour	X			2024	\$ 1.64	\$ 1.64	Y	\$ 1.80	Discretionary	0422002	0404	
A3 B/W	X			2024	\$ 1.41	\$ 1.41	Y	\$ 1.55	Discretionary	0422002	0404	
A3 Colour	X			2024	\$ 2.59	\$ 2.59	Y	\$ 2.85	Discretionary	0422002	0404	
A2 B/W Print	X			2024	\$ 10.32	\$ 10.32	Y	\$ 11.35	Discretionary	0422002	0404	
A1 B/W Print	X			2024	\$ 20.64	\$ 20.64	Y	\$ 22.70	Discretionary	0422002	0404	
4.3.2 Own Paper Supplied												
A4 B/W	X			2024	\$ 0.55	\$ 0.55	Y	\$ 0.60	Discretionary	0422002	0404	
A4 Colour	X			2024	\$ 1.41	\$ 1.41	Y	\$ 1.55	Discretionary	0422002	0404	
A3 B/W	X			2024	\$ 1.91	\$ 1.91	Y	\$ 2.10	Discretionary	0422002	0404	
A3 Colour	X			2024	\$ 2.09	\$ 2.09	Y	\$ 2.30	Discretionary	0422002	0404	

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
4.4 Freedom of Information												
4.6.1 FOI Application		X	ATO Private Ruling	Regulatory	\$ 30.00	\$ 30.00	N	\$ 30.00	Regulatory	0422003		FOI Act 1992
4.6.2 FOI Investigation fee		X	ATO Private Ruling	Regulatory	\$30/Hour	\$30/Hour	N	\$30/Hour	Regulatory	0422003		Per Hour (fee set under FOI Regs 1993)
4.6.3 FOI Photocopying (per copy)		X		Regulatory	\$ 0.20	\$ 0.20	N	\$ 0.20	Regulatory	0422003		Per Copy (fee set under FOI Regs 1993)
4.5 Election Nomination Fees												
4.7.1 Election Nomination Deposit Fee		X		2024	\$ 100.00	\$ 100.00	N	\$ 100.00	Regulatory	Muni/Trust - TN100		Local Government (Elections)
												Regulations 1997 - Regulation 26(1)
PROGRAM 5 Law, Order & Public Safety												
5.1 Fire Prevention												
5.1.1 Administration Fee (Arrange Fire Hazard Clearing)		X		2024	\$ 124.00	\$ 127.00	N	\$ 127.00	Discretionary	0521002		Bush Fires Act 1954 and
5.1.2 Administration Fee (Repeat Inspection for Non-Compliance with Fire Prevention Order)		X		2024	\$ 124.00	\$ 127.00	N	\$ 127.00	Discretionary	0521002		Local Government Act 1995
5.1.3 Fire Hazard Prevention / Reduction Works for Non-Compliance with Order	X			2022	At Cost	At Cost	Y	At Cost	Discretionary	0521001		

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
5.2 Animal Control												
5.2.1 Dog Tag Replacement (Transfer In)		X	Private Ruling	2022	\$ 10.00	\$ 10.20	N	\$ 10.20	Discretionary	0523005		Dog Act 1976
5.2.2 Ranger Fee	X						Y	At Cost	Discretionary	0523002	0405	
5.2.3 Poundage - Dogs												
Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2024	\$ 190.00	\$ 195.00	N	\$ 195.00	Discretionary	0523006		Oncost of charges set by City of Bunbury (MOU)
Temporary Holding Fee (50% of Impounding / Release Fee)		X		2023	\$ 80.00	\$ 82.00	N	\$ 82.00	Discretionary	0523006		Holding of dog (not impounded)
5.2.4 Sustenance (per day) - Dogs		X	ATO Private Ruling	2023	\$ 35.00	\$ 36.00	N	\$ 36.00	Discretionary	0523006		Oncost of charges set by City of Bunbury (MOU)
5.2.5 Dog Surrender Fee/and or Euthanise (Voluntary)	X			2024	\$ 192.73	\$ 197.00	Y	\$ 216.70	Discretionary	0523007		
5.2.6 Annual Inspection of Premises for Dangerous Dogs / Restricted Breeds		X	ATO Private Ruling	2024	\$ 144.00	\$ 147.00	N	\$ 147.00	Discretionary	0523003		
5.2.7 Kennel Licence and / or Dog Management Facility												
Application Fee		X	31.7	2017	\$ 200.00	\$ 200.00	N	\$ 200.00	Discretionary	0523005	0131	Dog Act 1976 (Dogs Local Law 2014)
Transfer of Kennel Licence and / or Dog Management Facility		X	ATO Private Ruling	2022	\$ 110.00	\$ 110.00	N	\$ 110.00	Discretionary	0523003		ATO Private Ruling
Annual Inspection and Renewals of Kennel and / or Dog Management Facility		X	ATO Private Ruling	2022	\$ 130.00	\$ 130.00	N	\$ 130.00	Discretionary	0523003		ATO Private Ruling

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
5.2.8 Animal Control Traps - (Guidelines form to be completed)												
Weekly Hire - No Charge		X		Reviewed 2022	No Charge	No Charge	N	No Charge				
Bond		X		Reviewed 2022	\$ 150.00	\$ 150.00	N	\$ 150.00	Discretionary	Muni/Trust - THIRE01		Bond
5.2.9 Dog Microchip Database Update (by Council)	X			Reviewed 2022	\$ 13.64	\$ 14.00	Y	\$ 15.40	Discretionary	0523002		Cost recovery fee from registered owner when Council is updating microchip details into company database on behalf of owner.
5.2.10 Dog Registrations & Licences												
<u>Sterilised</u>												
1 Year		X	31.7	2013	\$ 20.00	\$ 20.00	N	\$ 20.00	Regulatory	0523005		Dog Regulations 2013
3 Years		X	31.7	2013	\$ 42.50	\$ 42.50	N	\$ 42.50	Regulatory	0523005		Registration after 31st May 50%
Lifetime		X	31.7	2013	\$ 100.00	\$ 100.00	N	\$ 100.00	Regulatory	0523005		
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 10.00	\$ 10.00	N	\$ 10.00	Regulatory	0523005		Pensioner Concession 50% as
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 21.25	\$ 21.25	N	\$ 21.25	Regulatory	0523005		defined per the Rates & Charges
Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	Regulatory	0523005		(Rebates and Deferrals) Act 1992

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
<u>Unsterilised</u>												
1 Year - Unsterilised		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	Regulatory	0523005		Common Expiry 31st October
3 Years - Unsterilised		X	31.7	2013	\$ 120.00	\$ 120.00	N	\$ 120.00	Regulatory	0523005		
Lifetime - Unsterilised		X		2013	\$ 250.00	\$ 250.00	N	\$ 250.00	Regulatory	0523005		
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 25.00	\$ 25.00	N	\$ 25.00	Regulatory	0523005		Pensioner Concession 50% as
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 60.00	\$ 60.00	N	\$ 60.00	Regulatory	0523005		defined per the Rates & Charges
Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 125.00	\$ 125.00	N	\$ 125.00	Regulatory	0523005		(Rebates and Deferments) Act 1992
Droving/Tending Stock (working dog) Concession 25% of fee				2013			N	25%	Regulatory			
Guide Dog Nil				2013	Nil	Nil	N	Nil	Regulatory			
State Emergency Tracker Dog / Kept for purposes of the Crown		X			\$ 1.00	\$ 1.00	N	Nil	Regulatory	0523005		Dog Act 1976 s. 15 (4)
Declared Dangerous and Restricted Breed dogs		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	Regulatory	0523005		Dog Regulations 2013
Registration of Dog in an approved kennel establishment, per establishment		X		2013	\$ 200.00	\$ 200.00	N	\$ 200.00	Regulatory	0523005		Dog Regulations 2013, r. 17 (3) 2. 9(g)
5.2.11 Application for More than Two Dogs		X	ATO Private Ruling	2023	\$ 140.00	\$ 140.00	N	\$ 140.00	Regulatory	0523003		ATO Private Ruling

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
5.2.12 Poundage - Cats												
Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2024	\$ 170.00	\$ 174.00	N	\$ 174.00	Discretionary	0523006		Oncost of charges set by City of Bunbury (MOU)
Temporary Holding Fee (50% of Impounding / Release Fee)		X		2024	\$ 85.00	\$ 87.00	N	\$ 87.00	Discretionary	0523006		Holding of cat (not impounded)
5.2.13 Cat Tag Replacement (Transfer In)		X	Private Ruling	2022	\$ 10.00	\$ 10.20	N	\$ 10.20	Discretionary	0523008		
5.2.14 Sustenance (per day) - Cats		X	ATO Private Ruling	2024	\$ 36.00	\$ 36.90	N	\$ 36.90	Discretionary	0523006		Oncost of charges set by City of Bunbury (MOU)
5.2.15 Cat Surrender Fee/and or Euthanise (Voluntary)	X			2024 Reviewed	\$ 192.73	\$ 197.40	Y	\$ 217.14	Discretionary	0523007		Cost recovery fee from registered owner when Council is updating microchip details into database on
5.2.16 Cat Microchip Database Update (by Council)	X			2022	\$ 13.64	\$ 14.00	Y	\$ 15.40	Discretionary	0523002		
5.2.17 Cat Registrations & Licences												
1 Year - Sterilisation Compulsory		X		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	Regulatory	0523008		Fees per Cat Act 2011, Pt 2 Div 1, s. 9
3 Year - Sterilisation Compulsory		X		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	Regulatory	0523008		Common Expiry 31st October
Lifetime - Sterilisation Compulsory		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	Regulatory	0523008		Registration after 31st May 50%
Breeders - Approval to Breed Cats (per breeding cat; male or female)		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	Regulatory	0523008		Cat Regulations 2012, Sched 3 Fees
Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)		X		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	Regulatory	0523008		Pensioner Concession 50% as
Pensioner - 3 Years - Sterilisation Compulsory (50% Concession)		X		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	Regulatory	0523008		defined per the Rates & Charges
Pensioner - Lifetime - Sterilisation Compulsory (50% Concession)		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	Regulatory	0523008		(Rebates and Deferments) Act 1992

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
5.2.18 Cat Management Facility												
Application Fee		X	ATO Private Ruling	Reviewed 2022	\$ 200.00	\$ 200.00	N	\$ 200.00	Discretionary	0523008		Cat Act 2011, Pt 3 Div 3, s. 31
Annual Inspection and Renewal of Cat Management Facility Licence		X		Reviewed 2022	\$ 125.00	\$ 125.00	N	\$ 125.00	Discretionary	0523008		Cat Act 2011, Pt 3 Div 3, s. 31
Transfer of Cat Management Licence Facility		X		2022	\$ 110.00	\$ 110.00	N	\$ 110.00	Discretionary	0523003		ATO Private Ruling
5.2.19 Application for More than Two Cats		X		2023	\$ 140.00	\$ 140.00	N	\$ 140.00	Discretionary	0523003		ATO Private Ruling
5.3 Animal Control - Cattle Impounding												
These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960 and valid only after publication of notice in the Government Gazette.												
5.3.1 Ranger Fees (per head)												
Horse, mules, asses, camels, bulls or boars												
6am - 6pm weekdays		X	31.25	2024	\$ 77.00	\$ 77.00	N	\$ 77.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday		X	31.25	2024	\$ 129.00	\$ 129.00	N	\$ 129.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs												
6am - 6pm weekdays		X	31.25	2024	\$ 77.00	\$ 77.00	N	\$ 77.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday		X	31.25	2024	\$ 129.00	\$ 129.00	N	\$ 129.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
Wethers, ewes, lambs and goats												
6am - 6pm weekdays		X	31.25	2024	\$ 77.00	\$ 77.00	N	\$ 77.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday		X	31.25	2024	\$ 129.00	\$ 129.00	N	\$ 129.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
5.3.2 Poundage Fees (per head)												
Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head												
First 24 Hours or Part Thereof		X	31.25	2024	\$ 26.00	\$ 26.00	N	\$ 26.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
												Subsequent 24 hours refer to the above Act
Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head												Fee set under the Act
First 24 Hours or Part Thereof		X	31.25	2024	\$ 26.00	\$ 26.00	N	\$ 26.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
												Subsequent 24 hours refer to the above Act
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head												
First 24 Hours or Part Thereof		X	31.25	2024	\$ 26.00	\$ 26.00	N	\$ 26.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
												Subsequent 24 hours refer to the above Act

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Wethers, ewes, lambs and goats, per head												
First 24 Hours or Part Thereof		X	31.25	2017	\$ 15.00	\$ 15.00	N	\$ 15.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
												Subsequent 24 hours refer to the above Act
5.3.3 Sustenance Charges (per head, per 24 hours or part thereof)												
All Stock		X		2017	\$ 21.00	\$ 21.00	N	\$ 21.00	Discretionary	0523006		Local Government (Misc Prov) Act 1960
5.3.4 Stock Control (per occasion)												
Securing livestock in Private Property includes Travel and Transport > 3kms		X		2017	At Cost	At Cost	N	At Cost	Discretionary	0523006		Local Government Act 1995
5.4 Abandoned Vehicles												
5.4.1 Towing Fee (Vehicle)		X	ATO Private Ruling	2024	\$ 186.00	\$ 186.00	N	\$ 186.00	Discretionary	0524002		ATO Private Ruling
5.4.2 Towing - Administration Fee		X	ATO Private Ruling	2024	\$ 67.00	\$ 67.00	N	\$ 67.00	Discretionary	0524002		ATO Private Ruling
5.4.3 Storage fee up to 60 days (per day)		X	ATO Private Ruling	2015	\$ 15.00	\$ 15.00	N	\$ 15.00	Discretionary	0524002		ATO Private Ruling/S.3.40 LG Act
5.5 Abandoned Trolleys												
5.5.1 Initial Impounding of Abandoned Trolley		X	ATO Private Ruling	2024	\$ 67.00	\$ 67.00	N	\$ 67.00	Discretionary	0524002		ATO Private Ruling
5.5.2 Daily Pound Fee for Abandoned Trolley, per trolley per day		X	ATO Private Ruling	2014	\$ 10.00	\$ 10.00	N	\$ 10.00	Discretionary	0524002		ATO Private Ruling

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
PROGRAM 7 Health 7.1 <u>Licence</u> 7.1.1 Stall Holders Licence (on application & renewal) Per Day Per Week per Month Per Year 7.1.2 Traders Licence (on application & renewal) Per Day Per Week per Month Per Year												

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
7.1.3 Hawker												
Application		X	31.8	2024	\$ 88.00	\$ 88.00	N	\$ 88.00	Discretionary	0724003	0130	Local Government Act 1995
Renewal		X	31.8	2024	\$ 88.00	\$ 88.00	N	\$ 88.00	Discretionary	0724003	0130	Local Government Act 1995
7.2 Water Sampling												
7.2.1 Water Sampling (per annum)	X		under Section 9-5	2024	\$ 121.82	\$ 125.00	Y	\$ 137.50	Discretionary	0724002		
7.3 Other Charges - Health												
7.3.1 Liquor Licence (Section 39 Certificates)		X	ATO Private Ruling	2024	\$ 75.00	\$ 77.00	N	\$ 77.00	Discretionary	0724003		Cost updated to recover costs to organisation
7.3.2 Application for Registration of Lodging House		X		2024	\$ 124.00	\$ 124.00	N	\$ 124.00	Discretionary	0724003		Health Local Laws 2000 & Health (Misc. Prov.) Act 1911
7.3.3 Application for Exemption to Noise Regulations (Section 18)		X		2024	\$ 1,032.00	\$ 1,032.00	N	\$ 1,032.00	Discretionary	0724003		Environmental Protection (Noise) Reg 18 (6) (b)
7.3.4 Use of Noise Meter During Event - \$/day or part thereof		X	ATO Private Ruling	2024	\$ 188.00	\$ 188.00	N	\$ 188.00	Discretionary	0724003		Regulations 1997 (EPN Regs 1997)
7.3.5 Application for approval of Noise Management Plan - Reg. 14A - Waste Collection/Works		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	Regulatory	0724003		EPN Regs 1997 Reg 14A (7)
7.3.6 Application for approval of Noise Management Plan - Reg. 16AA - Motor Sport Venue		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	Regulatory	0724003		EPN Regs 1997 Reg 16AA
7.3.7 Application for approval of Noise Management Plan - Reg. 16 BA - Shooting Venue		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	Regulatory	0724003		EPN Regs 1997 Reg 16BA
7.3.8 Fee for assessment of application to exceed Noise Reg. standard (Reg. 18A) (Fee determined by CEO)		X		2015	* Up to \$100,000	* Up to \$100,000	N	* Up to \$100,000 *Fee determined by CEO	Regulatory	0724003		EPN Regs 1997 *CEO to estimate the cost of conducting the assessment
7.3.9 Noise Monitoring Fee (Reg. 18G) / year (12 months pro-rata)		X		2015	\$ 5,000.00	\$ 5,000.00	N	\$ 5,000.00	Regulatory	0724003		EPN Regs 1997 Reg 18G

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
7.3.10 Application for Exemption to Noise Regulations (Reg. 18) - Late Fee		X		2024	\$ 258.00	\$ 258.00	N	\$ 258.00	Discretionary	0724003		EPN Regs 1997
7.3.11 Application for Exemption to Noise Regulations (Reg. 18) - Noise monitoring fee		X		2015	At Cost	At Cost	N	At Cost	Discretionary	0724003		EPN Regs 1997
7.3.12 Fee for cost of assessment & processing Reg. 19B (Noise Reg.) application		X		2015	* Up to \$15,000	* Up to \$15,000	N	* Up to \$15,000	Regulatory	0724003		EPN Regs 1997 Reg 19B (4) *CEO to estimate the cost of assessing and processing the application
(Fee determined by CEO)								*Fee determined by CEO	Discretionary			
7.3.13 Application for Notifiable Event under Reg. 19D (Noise Reg.) - Late fee		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	Regulatory	0724003		EPN Regs 1997 Reg 19D (4)
7.3.14 Application for Exemption to Noise Regulations (Reg. 19D) - Noise monitoring fee		X		2015	At Cost	At Cost	N	At Cost	Discretionary	0724003		EPN Regs 1997
7.3.15 Application for hairdresser / skin penetration		X		2024	\$ 129.00	\$ 132.00	N	\$ 132.00	Discretionary	0724003		Local Government Act 1995
7.3.16 Permit to consume alcohol		X		2024	\$ 21.00	\$ 22.00	N	\$ 22.00	Discretionary	0724003		Local Government Act 1995
7.3.17 Application for Keeping of Animals		X		2024	\$ 129.00	\$ 132.00	N	\$ 132.00	Discretionary	0724003		Health Local Laws 2000 and Local Government Act 1995
7.4 <u>Pet Meat - Health</u>												
N/A												

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
7.5 Offensive Trades (Fees) - Health												
7.5.1 Slaughterhouses		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.2 Piggeries		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.3 Artificial Manure Depots		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.4 Bone Mills		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.5 Places for storing, drying or preserving bones		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.6 Fat melting, fat extracting or tallow melting establishments												
7.5.6A Butcher shop and similar		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.6B Larger Establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.7 Blood Drying		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.8 Gut scraping, preparation of sausage skins		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.9 Fellmongeries		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.10 Manure Works		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.11 Fish curing establishments		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.12 Laundries, Drycleaning establishments		X	31.13	2011	\$ 147.00	\$ 147.00	N	\$ 147.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.13 Bone Merchant premises		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.14 Flock Factories		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.15 Knackeries		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
7.5 <u>Offensive Trades (Fees) - Health</u>												
7.5.16 Poultry Processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.17 Poultry Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.18 Rabbit Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.19 Fish processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.20 Shellfish and Crustacean processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.5.21 Any other offensive trade not specified		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	Regulatory	0724003		Health (Offen. Trade Fees) Reg. 1976
7.6 <u>Public Building - Health</u>												
7.6.1 Fee equal to the cost of considering the application up to Standard Fee - 2 (two) hours PEHO		X	31.13	2011	\$ 871.00	\$ 871.00	N	\$ 871.00	Regulatory	0724003		Health (Miscellaneous Provisions) Act 1911 Health (Public Build.) Reg. 1992
7.7 <u>Food Hygiene - Health</u>												
7.7.1 Food Act 2008												
Food Premises Notification Fee		X	31.13	2024	\$ 88.00	\$ 90.00	N	\$ 90.00	Discretionary	0724003		Food Premises - Food Act 2008
High Risk Food Premises Registration / Assessment Fee		X	31.13	2024	\$ 289.00	\$ 296.00	N	\$ 296.00	Discretionary	0724003		Food Act 2008 &
Medium Risk Food Premises Registration / Assessment Fee		X	31.13	2024	\$ 227.00	\$ 232.00	N	\$ 232.00	Discretionary	0724003		Local Government Act 1995
Low Risk Food Premises Registration / Assessment Fee		X	31.13	2024	\$ 124.00	\$ 127.00	N	\$ 127.00	Discretionary	0724003		Food Act 2008 &
Very Low Risk Food Premises Registration / Assessment Fee		X	31.13	2024	\$ 62.00	\$ 63.00	N	\$ 63.00	Discretionary	0724003		Local Government Act 1995

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
7.7.2 Annual Food Business Fee (Annual Fee)												
High Risk		X	Regulatory	2024	\$ 212.00	\$ 217.00	N	\$ 217.00	Discretionary	0724003		Food Act 2008 & Local Government Act 1995
Medium Risk		X	Regulatory	2024	\$ 160.00	\$ 164.00	N	\$ 164.00	Discretionary	0724003		Food Act 2008 & Local Government Act 1995
Multiple Food Area Premises		X	Regulatory	2023	Max \$ 560.00	Max \$ 560.00	N	Max \$560.00	Discretionary	0724003		Food Act 2008 & Local Government Act 1995
Low Risk		X	Regulatory	2023	\$ 108.00	\$ 111.00	N	\$ 111.00	Discretionary	0724003		Food Act 2008 & Local Government Act 1995
Family Day Care		X	Regulatory	2024	\$ 108.00	\$ 111.00	N	\$ 111.00	Discretionary	0724003		Food Act 2008 & Local Government Act 1995
7.7.3 Settlement enquiry of a Food Business		X	31.13	2024	\$ 75.00	\$ 77.00	N	\$ 77.00	Discretionary	0724003		Food Act 2008 & Local Government Act 1995

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
PROGRAM 10 Community Amenities												
10.1 Waste Management												
10.1.1 Waste Charges												
Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)		X	31.14	2024	\$ 310.00	\$ 320.00	N	\$ 320.00	Discretionary	1021004		Waste Avoidance & Resource
Option 1 - Alternative Service - Lid Swap - 240l General Waste/Domestic, 240l Recycling, 140l FOGO		X		2024	\$ 310.00	\$ 320.00	N	\$ 320.00	Discretionary	1021004		Waste Avoidance & Resource
Option 2 - Alternative Service – General Waste/Domestic (240l bin replacing the existing 140l bin) ie 3 Bin Collection - All 240l		X		2024	\$ 315.00	\$ 325.00	N	\$ 325.00	Discretionary	1021008		Waste Avoidance & Resource
Additional Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)		X	ATO Private Ruling	2024	\$ 310.00	\$ 320.00	N	\$ 320.00	Discretionary	1021008		Recovery Act 2007
Domestic 2 Bin System (Compulsory Service 240l General Waste/Domestic, 240l Recycling Only) - Bethanie and Identified Rural Properties Only		X		2024	\$ 247.00	\$ 253.00	N	\$ 253.00	Discretionary	1021008		Retaining Current Bin Sizes and Frequencies
Additional Service - General Waste/Domestic 140l		X	ATO Private Ruling	2024	\$ 46.00	\$ 48.00	N	\$ 48.00	Discretionary	1021008		ATO Private Ruling
Additional Service – General Waste/Domestic 240l		X		2024	\$ 77.00	\$ 79.00	N	\$ 79.00	Discretionary	1021008		
Additional Service - Recycling 240l		X	ATO Private Ruling	2024	\$ 57.00	\$ 59.00	N	\$ 59.00	Discretionary	1021008		ATO Private Ruling
Additional Service - Recycling 140l		X	ATO Private Ruling				N	N/A	Discretionary	1021008		Supply issue
Additional Service – FOGO Waste 240l		X		2024	\$ 143.00	\$ 147.00	N	\$ 147.00	Discretionary	1021008		
Additional Service – FOGO Waste 140l		X		2021			N	N/A	Discretionary	1021008		Supply issue
Alternative Waste Services Option 1 - Once Off Lid Swap		X		2024	\$ 52.00	\$ 54.00	N	\$ 54.00	Discretionary	1021010		Cash Receipt
Alternative Waste Services Option 2 - Once Off Bin Swap		X		2024	\$ 201.00	\$ 206.00	N	\$ 206.00	Discretionary	1021010		Cash Receipt
Additional Services FOGO Waste 240l - Once Off setup fee		X		2024	\$ 83.00	\$ 85.00	N	\$ 85.00	Discretionary	1021010		Cash Receipt

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Additional Services Recycling 240l - Once Off setup fee		X		2024	\$ 83.00	\$ 85.00	N	\$ 85.00	Discretionary	1021010		Cash Receipt
Additional Services General Waste/Domestic 240l - Once Off setup fee		X		2024	\$ 119.00	\$ 122.00	N	\$ 122.00	Discretionary	1021010		Cash Receipt
Additional Service - General Waste/Domestic 140l once off set up fee		X			\$ 119.00	\$ 122.00	N	\$ 122.00	Discretionary	1021010		Cash Receipt
Contamination Fee - FOGO bin (charged each time additional action is required)		X		2024	\$ 59.00	\$ 61.00	N	\$ 61.00	Discretionary	1021010		Cash Receipt
10.1.2 Tipping Fees												
Domestic Refuse - Ute	X			2024	\$ 23.64	\$ 25.45	Y	\$ 28.00	Discretionary	1021006	0407	
Small Trailers - not exceeding 1.8m x 1.2m	X			2024	\$ 32.73	\$ 34.55	Y	\$ 38.00	Discretionary	1021006	0407	Local Government Act 1995
NEW Medium Trailer - 1.8m x 1.2m WITH sides or dual axel WITHOUT sides				New 2025	New 2025	\$ 40.91	Y	\$ 45.00	Discretionary	1021006	0407	
Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm	X			2024	\$ 47.27	\$ 52.73	Y	\$ 58.00	Discretionary	1021006	0407	
240L Bin (Wheelie Bin)	X			2024	\$ 12.73	\$ 13.64	Y	\$ 15.00	Discretionary	1021006	0407	
140L Bin (Wheelie Bin)				2024	\$ 9.09	\$ 10.00	Y	\$ 11.00	Discretionary	1021006	0407	
240L Bin (Wheelie Bin) - Recycling & Cardboard				2024	\$ 8.18	\$ 8.18	Y	\$ 9.00	Discretionary	1021006	0407	
140L Bin (Wheelie Bin) - Recycling & Cardboard				2024	\$ 4.55	\$ 4.55	Y	\$ 5.00	Discretionary	1021006	0407	
Domestic Greenwaste (1.8m x 1.2m trailer)	X			2024	\$ 19.09	\$ 20.00	Y	\$ 22.00	Discretionary	1021006	0407	
Domestic Greenwaste (Dual Axle Trailer or larger)	X			2024	\$ 28.18	\$ 29.09	Y	\$ 32.00	Discretionary	1021006	0407	
Refrigeration / Air Conditioner (each)	X			2024	\$ 19.09	\$ 19.09	Y	\$ 21.00	Discretionary	1021006	0407	per item
Mattresses (each)	X			2024	\$ 51.82	\$ 60.00	Y	\$ 66.00	Discretionary	1021006	0407	per item
Car Tyres - each	X			2024	\$ 12.73	\$ 16.36	Y	\$ 18.00	Discretionary	1021006	0407	
Car Tyres on Rims - each	X			2024	\$ 20.91	\$ 30.00	Y	\$ 33.00	Discretionary	1021006		per item
Domestic Waste - Tip Pass - 20 x 240L Bin	X			2024	\$ 154.55	\$ 245.45	Y	\$ 270.00	Discretionary	1021006	0407	
Domestic Waste - Tip Pass - 10 x Trailer (1.8m x 1.2m)	X			2024	\$ 390.91	\$ 310.91	Y	\$ 342.00	Discretionary	1021006	0407	
Construction and Demolition Waste (Per Trailer)	X			2024	\$ 45.46	\$ 46.50	Y	\$ 51.15	Discretionary	1021006	0407	
E-waste (per large item) / Small items Free	X			2024	\$ 13.64	\$ 14.00	Y	\$ 15.40	Discretionary	1021006	0407	
Scrap Steel (clean)				2023	\$ 4.55	\$ 4.70	Y	\$ 5.17	Discretionary	1021006	0407	

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Waste from Local Community Events								NO CHARGE - Upon written application to Chief Executive Officer				
10.1.3 Recycling												
Glass Only (per 240l)	X			2023	N/A	N/A	Y	N/A		1021006	0407	
Contracts - Can be negotiated with waste collection contractors via negotiations with the Chief Executive Officer or the Chief Executive Officers representative.												
10.1.4 Septic Tank Fees												
Application		X	31.28	2009	\$ 118.00	\$ 118.00	N	\$ 118.00	Regulatory	1022002		Health (Miscellaneous Provisions) Act 1911
Permit to use an apparatus		X	ATO Private Ruling	2009	\$ 118.00	\$ 118.00	N	\$ 118.00	Regulatory	1022002		Health Regulations (Treat of Sewage) 1974
Inspection		X		2023	\$ 105.00	\$ 110.00	N	\$ 110.00	Discretionary	1022002		ATO Private Ruling
Search Fee - Septic Tanks		X		2024	\$ 21.00	\$ 22.00	N	\$ 22.00	Discretionary	1022002		Local Government Act 1995
Local Government Report Fee		X		2024	\$ 122.00	\$ 122.00	N	\$ 122.00	Regulatory	1022002		Health (Miscellaneous Provisions) Act 1911
10.2 Town Planning & Regional Development												
10.2.1 Development Applications												
\$1 - \$50,000		X	31.31		\$ 147.00	\$ 147.00	N	\$ 147.00	Regulatory	1026003	0135	
\$50,001 - \$500,000		X	31.31		0.32%	0.32%	N		Regulatory	1026003	0135	
\$500,001 - \$2,500,000		X	31.31		see comments	see comments	N		Regulatory	1026003	0135	\$1,700 + 0.257% for every \$1 in excess of \$500,000
\$2,500,001 - \$5,000,000		X	31.31		see comments	see comments	N		Regulatory	1026003	0135	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
\$5,000,001 - \$21,500,000		X	31.31		see comments	see comments	N		Regulatory	1026003	0135	\$12,633 + 0.123% for every \$1 in excess of \$5 million
More than 21.5 million		X	31.31		\$ 34,196.00	\$ 34,196.00	N	\$ 34,196.00	Regulatory	1026003	0135	
Determining a development application has commenced or been carried out		X	31.31		see comments	see comments	N	see comments	Regulatory	1026003	0135	Fee plus, twice that fee as penalty

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Development Applications for 'P' uses in the Landscape Protection Area (Includes incidental development and outbuildings)		X		2016	\$ 147.00	\$ 147.00	N	\$ 147.00	Regulatory	1026003	0135	Planning & Development Regs 2009
R-Code Variation (up to 2 variations)		X		2016	\$ 147.00	\$ 147.00	N	\$ 147.00	Regulatory	1026003	0135	Planning & Development Regs 2009
R-Code Variation (3 or more variations) - Fee per Variation		X		2021	\$ 73.00	\$ 73.00	N	\$ 73.00	Regulatory	1026003	0135	Planning & Development Regs 2009
Development Application Fees lodgement (Development Assessment Panel)		X			see comments	see comments	N	see comments	Regulatory	Muni/Trust System - T114		Fees per Schedule 1 - Fees and Applications
												Planning & Development (Development
												Assessment Panels) Regs 2011
10.2.2 Development Applications - Extractive Industry Determining a Extractive Industries development application has commenced or been carried out		X	31.31		\$ 739.00	\$ 739.00	N	\$ 739.00	Regulatory	1026003	0135	
		X	31.31		see comments	see comments	N	see comments	Regulatory	1026003	0135	\$739 plus, \$1,478 as penalty
10.2.3 Subdivision Clearance												
		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	Regulatory	1026003	0135	per lot
		X	31.31		see comments	see comments	N		Regulatory	1026003	0135	\$73 per lot for the first 5 lots and then \$35 per lot
		X	31.31		\$ 7,393.00	\$ 7,393.00	N	\$ 7,393.00	Regulatory	1026003	0135	
10.2.4 Home Occupation												
- Initial Fee		X	31.3		\$ 222.00	\$ 222.00	N	\$ 222.00	Regulatory	1026003	0135	
		X	31.3		see comments	see comments	N	see comments	Regulatory	1026003	0135	\$222 plus \$444 penalty
10.2.5 Change of Use		X	31.31		\$ 295.00	\$ 295.00	N	\$ 295.00	Regulatory	1026003	0135	
		X	32.33		see comments	see comments	N	see comments	Regulatory	1026003	0135	\$295 plus \$590 penalty
10.2.6 Town Planning Scheme Amendments & Structure Plans Structure Plans - Including all Advertising Charges and 50% refundable if not advertised; OR Structure Plans - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009) Modifications to Structure Plan (Post Approval)		X	31.31	2023	\$ 5,380.00		N			1026003	0135	Fee set by Planning & Development Act 2005 Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.
		X	31.31	Reviewed 2023	At Cost	\$ 5,380.00 At Cost	N	\$ 5,380.00	Regulatory	1026003	0135	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.
		X	31.31	2023	\$ 1,795.00		N	At Cost	Regulatory	1026003	0135	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.
								\$ 1,795.00	Regulatory			Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Basic Amendments		X	31.31	2023	\$ 2,150.00		N	\$ 2,150.00	Regulatory	1026003	0135	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.
Standard Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X	31.31	2023	\$ 4,300.00	\$ 2,150.00	N	\$ 4,300.00	Regulatory	1026003	0135	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.
Standard Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		Reviewed 2022	At Cost	At Cost	N	At Cost	Regulatory	1026003	0135	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.
Complex Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X		2023	\$ 5,380.00		N	\$ 5,380.00	Regulatory	1026003	0135	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.
Complex Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		Reviewed 2022	At Cost	At Cost	N	At Cost	Regulatory	1026003	0135	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009.
		X		2023	\$ 1,075.00		N	\$ 1,075.00	Regulatory	1026003	0135	
Local Development Plans (other than required as part of subdivision condition)		X		2023	\$ 360.00	\$ 1,075.00	N	\$ 360.00	Regulatory	1026003	0135	Includes all Advertising Charges
Modifications to Local Development Plan once approved						\$ 360.00						
Issue of written planning advice		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	Regulatory	1026003	0135	
Providing Zoning Certificate		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	Regulatory	1026003	0135	
Information Research (per hour) - On Public Record		X	31.31				N	\$ -	Regulatory	1026005		
Information Research (per hour) - Not on Public Record		X					N	\$ -	Regulatory	1026005		
Advertising - Newspaper		X		2023	\$ 550.00	\$ 550.00	N	\$ 550.00	Regulatory	1026005	0045	
Advertising - Sign		X		2021	At Cost	At Cost	N	COST + 10%	Regulatory	1026005	0045	
Postage		X			At Cost	At Cost	N	COST + 10%	Regulatory	1026005		
Rural Numbering Sign		X		2023	\$ 60.00	\$ 60.00	N	\$ 60.00	Regulatory	1026005		
10.2.7 Council Report (for Other Matters)		X		2024	\$ 256.00	\$ 256.00	N	\$ 256.00	Regulatory	1026005		
10.2.8 Liquor Licence (Section 40 Certificates)		X		2021	\$ 73.00	\$ 73.00	N	\$ 73.00	Regulatory	1026003		Div 81, Permit to consume liquor, Liquor Lic Act 1988
10.2.9 Amending Development Approval		X	ATO Private Ruling	2011	see comments	see comments	N	See Comments	Regulatory	1026002		80% of the original application fee up to a maximum of \$295 whichever is the lesser. Fee updated in accordance with item 5A of the Planning and Development Regulations 2009
Cancelling Development Approval or Removal of Caveat		X		2021	\$ 73.00	\$ 73.00	N	\$ 73.00	Regulatory	1026003		
10.2.10 Extension to Term of Approval		X	ATO Private Ruling	2011	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1026003		ATO Private Ruling

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
10.3 Cemetery Fees & Charges												
10.3.1 Interments												
Interment of Adult	X			2024	\$ 1,125.45	\$ 1,154.55	Y	\$ 1,270.00	Gov't Gazettal	1027003	0409	
Still Borns	X			2024	\$ 328.18	\$ 336.36	Y	\$ 370.00	Gov't Gazettal	1027003	0409	
Children under 7 years	X			2024	\$ 516.36	\$ 527.27	Y	\$ 580.00	Gov't Gazettal	1027003	0409	
Placement of cremated ashes	X			2024	\$ 281.82	\$ 281.82	Y	\$ 310.00	Gov't Gazettal	1027003	0409	
Placement of ashes in gravesite including bronze plaque and standard inscription	X			2024	\$ 421.82	\$ 431.82	Y	\$ 475.00	Gov't Gazettal	1027003	0409	
Reservation of Grave	X			2024	\$ 281.82	\$ 281.82	Y	\$ 310.00	Gov't Gazettal	1027003	0409	
Extras												
Without due notice	X			2024	\$ 281.82	\$ 290.91	Y	\$ 320.00	Gov't Gazettal	1027003	0409	
Not usual hours	X			2024	\$ 469.09	\$ 472.73	Y	\$ 520.00	Gov't Gazettal	1027003	0409	
Public Holidays	X			2024	\$ 469.09	\$ 472.73	Y	\$ 520.00	Gov't Gazettal	1027003	0409	
Saturdays	X			2024	\$ 469.09	\$ 472.73	Y	\$ 520.00	Gov't Gazettal	1027003	0409	
Sundays	X			2024	\$ 469.09	\$ 472.73	Y	\$ 520.00	Gov't Gazettal	1027003	0409	
First additional 30 cm	X			2024	\$ 187.27	\$ 190.91	Y	\$ 210.00	Gov't Gazettal	1027003	0409	
Second additional 30 cm	X			2024	\$ 187.27	\$ 190.91	Y	\$ 210.00	Gov't Gazettal	1027003	0409	
Third additional 30cm	X			2024	\$ 187.27	\$ 190.91	Y	\$ 210.00	Gov't Gazettal	1027003	0409	
10.3.2 Plot Fees												
1.8m x 2.75m	X			2024	\$ 656.36	\$ 669.09	Y	\$ 740.00	Gov't Gazettal	1027003	0409	

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
10.3.3 Reopening Fees and Charges												
Reopening	X			2024	\$ 938.18	\$ 1,154.55	Y	\$ 1,270.00	Gov't Gazettal	1027003	0409	
Removing grass / kerbing etc if necessary (per hour)	X				At Cost	At Cost	Y	At Cost	Gov't Gazettal	1027003	0409	
Exhumation	X			2024	\$ 1,407.27	\$ 2,200.00	Y	\$ 2,420.00	Gov't Gazettal	1027003	0409	
10.3.4 Niche Wall												
Reservation for Placement	X			2024	\$ 187.27	\$ 190.91	Y	\$ 210.00	Gov't Gazettal	1027003	0409	
Placement in single niche including bronze plaque and standard inscription	X			2024	\$ 421.82	\$ 500.00	Y	\$ 550.00	Gov't Gazettal	1027003	0409	
Placement in double niche including bronze plaque and standard inscription	X			2024	\$ 469.09	\$ 650.00	Y	\$ 715.00	Gov't Gazettal	1027003	0409	
Placement in double niche including second inscription for double niche plaque	X			2024	\$ 421.82	\$ 500.00	Y	\$ 550.00	Gov't Gazettal	1027003	0409	
10.3.5 Rose Garden												
Reservation for Placement	X			2024	\$ 281.82	\$ 290.91	Y	\$ 320.00	Gov't Gazettal	1027003	0409	
Placement including bronze plaque and standard inscription	X			2024	\$ 421.82	\$ 500.00	Y	\$ 550.00	Gov't Gazettal	1027003	0409	
Placement including bronze plaque and standard inscription, and second reservation	X			2024	\$ 562.73	\$ —	Y	\$ —	Gov't Gazettal	1027003	0409	
Second placement including plaque and standard inscription	X			2024	\$ 421.82	\$ 500.00	Y	\$ 550.00	Gov't Gazettal	1027003	0409	
10.3.6 Miscellaneous												
Undertakers Licence - Annual		X	31.4 / ATO Ruling	2024	\$ 206.00	\$ 210.00	N	\$ 210.00	Gov't Gazettal	1027004	0132	LGA 1995 & Cemeteries Act 1986
Undertakers Licence - per burial		X	31.4 / ATO Ruling	2024	\$ 103.00	\$ 105.00	N	\$ 105.00	Gov't Gazettal	1027004	0132	LGA 1995 & Cemeteries Act 1986
Monumental Masons Annual Fee		X	31.4 / ATO Ruling	2024	\$ 206.00	\$ 210.00	N	\$ 210.00	Gov't Gazettal	1027004	0132	LGA 1995 & Cemeteries Act 1986
Permission to construct monument		X	31.4 / ATO Ruling	2024	\$ 103.00	\$ 105.00	N	\$ 105.00	Gov't Gazettal	1027004	0132	LGA 1995 & Cemeteries Act 1986

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
		Taxed	GST Free										
Single Monument Permit (Monumental Masons only)			X	31.4 / ATO Ruling	2024	\$ 103.00	\$ 105.00	N	\$ 105.00	Gov't Gazettal	1027004	0132	LGA 1995 & Cemeteries Act 1986
Issue of Grant of Right of Burial			X	31.4 / ATO Ruling	2024	\$ 516.00	\$ 1,260.00	N	\$ 1,260.00	Gov't Gazettal	1027004	0132	LGA 1995 & Cemeteries Act 1986
NEW	Issue of Grant of Right of Burial - Ashes				New 2025	New 2025	\$ 250.00	N	\$ 250.00				
Transfer or Copy of Grant of Right of Burial			X	31.4 / ATO Ruling	2024	\$ 52.00	\$ 55.00	N	\$ 55.00	Gov't Gazettal	1027004	0132	LGA 1995 & Cemeteries Act 1986
Renewal of Grant of Right of Burial			X	31.4 / ATO Ruling	2024	\$ 258.00	\$ 516.00	N	\$ 516.00	Gov't Gazettal	1027004	0132	LGA 1995 & Cemeteries Act 1986
10.4 <u>Environment</u>													
10.4.1 Nil													
PROGRAM 11 Recreation & Culture													
11.1 <u>Public Halls & Civic Centres</u>													
11.1.1 Don Hewison Centre (Hall & Grounds)													
Building Leased													

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.1.2 Dardanup Hall												
Complete Facility												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2024	\$ 45.45	\$ 46.36	Y	\$ 51.00	Discretionary	1121014	0411	
Day time hire / Hr	X			2024	\$ 58.18	\$ 60.00	Y	\$ 66.00	Discretionary	1121014	0411	
- Complete Evening (7pm - 11pm)	X			2024	\$ 295.45	\$ 304.55	Y	\$ 335.00	Discretionary	1121014	0411	5 hrs
- Complete Day (8am - 6pm)	X			2024	\$ 572.73	\$ 586.36	Y	\$ 645.00	Discretionary	1121014	0411	10 hrs
- Complete Day & Night (8am - 11pm)	X			2024	\$ 858.18	\$ 881.82	Y	\$ 970.00	Discretionary	1121014	0411	15 hrs
- Half Day (noon - 6pm)	X			2024	\$ 349.09	\$ 359.09	Y	\$ 395.00	Discretionary	1121014	0411	6 hrs
- Half Day & Night (noon - 11pm)	X			2024	\$ 640.00	\$ 654.55	Y	\$ 720.00	Discretionary	1121014	0411	11 hrs
Lessor Hall or Main Hall (& Kitchen) - Dardanup Only												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2024	\$ 22.73	\$ 23.18	Y	\$ 25.50	Discretionary	1121014	0411	
Day time hire / Hr	X			2024	\$ 29.09	\$ 30.00	Y	\$ 33.00	Discretionary	1121014	0411	
- Complete Evening (7pm - 11pm)	X			2024	\$ 145.45	\$ 152.27	Y	\$ 167.50	Discretionary	1121014	0411	5 hrs
- Complete Day (8am - 6pm)	X			2024	\$ 290.91	\$ 293.18	Y	\$ 322.50	Discretionary	1121014	0411	10 hrs
- Complete Day & Night (8am - 11pm)	X			2024	\$ 436.36	\$ 440.91	Y	\$ 485.00	Discretionary	1121014	0411	15 hrs
- Half Day (noon - 6pm)	X			2024	\$ 174.55	\$ 179.55	Y	\$ 197.50	Discretionary	1121014	0411	6 hrs
- Half Day & Night (noon - 11pm)	X			2024	\$ 320.00	\$ 327.27	Y	\$ 360.00	Discretionary	1121014	0411	11 hrs

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.1.3 Other Halls												
As set by individual Hall Lessees	X						Y					
Dardanup Community Centre (front section leased)	X						Y	Leased	Discretionary			
Dardanup Community Centre (rear section only)							Y	Leased	Discretionary			
- Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2022			Y	Leased	Discretionary	1121014	0411	
- Day time hire / Hr	X			2022			Y	Leased	Discretionary	1121014	0411	
11.1.4 Bonds												
Key Bond		X		Reviewed 2022	\$ 40.00	\$ 40.00	N	\$ 40.00	Discretionary	Muni/Trust System - TKEY		Bonds
Hall Bond - Events/Weddings/Birthday Parties		X		Reviewed 2022	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Discretionary	Muni/Trust System - THIRE02		
Hall Bond - Commercial Use		X		Reviewed 2022	\$ 500.00	\$ 500.00	N	\$ 500.00	Discretionary	Muni/Trust System - THIRE02		Commercial Use
Hall Bond - Community Use/Groups		X		Reviewed 2022	\$ 250.00	\$ 250.00	N	\$ 250.00	Discretionary	Muni/Trust System - THIRE02		Community Use/Groups
Dardanup Community Centre (rear section only)		X		Reviewed 2022				Leased	Discretionary	Muni/Trust System - THIRE02		Commercial Use
Dardanup Community Centre (rear section only)		X		Reviewed 2022				Leased	Discretionary	Muni/Trust System - THIRE02		Community Use/Groups
11.1.5 Cleaning												
Use of Council Cleaners	X				At Cost	At Cost	Y	(Cost+O/H) + GST	Discretionary	1121002		

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.1.6 Eaton Sports Pavilion Hire / Glen Huon Change Rooms Hire												
Eaton Sports Pavilion (excludes Change Rooms)												
Eaton Sports Pavilion - Seasonal Charge	X			2024	\$ 3,096.36	\$ 3,172.73	Y	\$ 3,490.00	Discretionary	1121015		
Eaton Sports Pavilion - Occasional Use/Daily Hire Per Hour	X			2024	\$ 70.00	\$ 72.73	Y	\$ 80.00	Discretionary	1121015		
(20% Discounted Rate for 4 hours)												
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X			2024	\$ 56.36	\$ 58.18	Y	\$ 64.00	Discretionary	1121015		
Meeting Room Hire Only (per Hour)	X			2024	\$ 21.82	\$ 22.73	Y	\$ 25.00	Discretionary			
Meeting Room Hire Only - (Registered Non Profit, Charitable organisations)	X			2024	\$ 12.73	\$ 13.64	Y	\$ 15.00	Discretionary			
Meeting Room Bond	X			2024	\$ 90.91	\$ 90.91	Y	\$ 100.00	Discretionary			
Glen Huon Change Rooms												
Glen Huon Change Rooms - Seasonal Charge	X			2024	\$ 2,063.64	\$ 2,113.64	Y	\$ 2,325.00	Discretionary	1121015		
Glen Huon Change Rooms - Occasional Use/Daily Hire Per Hour	X			2024	\$ 51.82	\$ 54.55	Y	\$ 60.00	Discretionary	1121015		
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X			2024	\$ 41.82	\$ 45.45	Y	\$ 50.00	Discretionary	1121015		
Bond (Seasonal Hire, Events, User Agreements)		X		2024	\$ 516.00	\$ 516.00	N	\$ 516.00	Discretionary	MuniTrust System - THIRE02		
Eaton Recreation Centre Car Park Hire (based on allocated bays)												
Car Park Hire - Monday to Friday 8:00am to 3:30pm School Days												
Per Bay Per Year (Calculation based on No. of Bays hired per 365 day year)				2024	\$ 454.55	\$ 465.45	Y	\$ 512.00	Discretionary			Per Bay Per Year
Per Bay Per Day				2024	\$ 3.64	\$ 3.72	Y	\$ 4.10	Discretionary			Per Bay Per Day
Per Bay Per Hour												
(25% discount for hire periods greater than 38 hours, 50% discount for hire periods greater than 152 hours)				2024	\$ 0.45	\$ 0.46	Y	\$ 0.51	Discretionary			Per Bay Per Hour

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.2 <u>Parks, Gardens and Reserves</u>												
11.2.1 <u>Glen Huon Oval (Use of Oval)</u>												
Bunbury Softball Assoc	X							Leased	Discretionary	1123003	0254	
Glen Huon Oval - Seasonal Charge (excludes Softball lease area)	X			2024	\$ 2,063.64	\$ 2,113.64	Y	\$ 2,325.00	Discretionary	1123003		
Glen Huon Oval - Occasional Use/Hire Per Day (10% discount for hire periods greater than 1 day, 25% discount for hire periods greater than 7 days)	X			2024	\$ 351.82	\$ 363.64	Y	\$ 400.00	Discretionary	1123003		
Glen Huon Oval - Occasional Use/Hire Per Hour	X			2024	\$ 47.27	\$ 48.18	Y	\$ 53.00	Discretionary	1123003		
Other User Agreements - Extended Use of Reserves (Case by Case Basis)				2022				As per Use Agreement	Discretionary	1123003		E.G. Govt Agencies
11.2.2 <u>Tennis Courts - Dardanup</u>												
Dardanup Tennis Club	X			2024	\$ 56.36	\$ 59.09	Y	\$ 65.00	Discretionary	1123002		
Court Hire per hour (per court)	X			Reviewed 2022	\$ 13.64	\$ 14.09	Y	\$ 15.50	Discretionary	1123002		
Lights per hour	X			Reviewed 2022	\$ 9.09	\$ 9.32	Y	\$ 10.25	Discretionary	1123002		
11.2.3 <u>Tennis Courts - Eaton</u>												
Court Hire per hour (per court)	X			Reviewed 2022	\$ 13.64	\$ 14.09	Y	\$ 15.50	Discretionary	1123002		
11.2.4 <u>Water / 1000 litres (Standpipe Water)</u>		X	GST Act GSTR2000/2	2024	\$ 20.00	\$ 20.00	N	\$ 20.00	Discretionary	1328002	0412	A New Tax System (GST) Act 1999 'GST Act'
Staff call out	X				At Cost	At Cost	Y	At Cost	Discretionary	1328002	0412	

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.2.5 Reserves												
SWFL Oval use per Season (per oval)	X			2024	\$ 2,130.00	\$ 2,181.82	Y	\$ 2,400.00	Discretionary	1123003	0800	Per Season
11.2.6 Bonds												
Parks Gardens Reserves - Large Events		X		Reviewed 2022	\$ 1,200.00	\$ 1,118.18	N	\$ 1,118.18	Discretionary	Muni/Trust System - THIRE03		
Parks Gardens Reserves - Small Events		X		Reviewed 2022	\$ 500.00	\$ 512.00	N	\$ 512.00	Discretionary	Muni/Trust System - THIRE03		
Events on Roads		X		Reviewed 2022	\$ 1,000.00	\$ 1,024.00	N	\$ 1,024.00	Discretionary	Muni/Trust System - THIRE04		
11.2.7 Event Booking Fees												
Event Booking Fee - Shire Parks or Reserves (Commercial)	X			2024	\$ 169.09	\$ 172.73	Y	\$ 190.00	Discretionary	1123002		Council Policy CP070 Event Application Policy
Group or Sporting Club Events or Events supported by the Shire via Policy SDev CP044)	X			2024	\$ 84.55	\$ 86.36	Y	\$ 95.00	Discretionary	1123002		Council Policy CP070 Event Application Policy
11.2.8 Cash in Lieu of Public Open Space												
Public Open Space contributions to Eaton		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	Regulatory	7210123	RESERVE FUND (POS received after 12/9/2020)	Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space
Public Open Space contributions to Dardanup		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	Regulatory	7210124	RESERVE FUND	Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space
Public Open Space contributions to Burekup		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	Regulatory	7210125	RESERVE FUND	Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.3 <u>Eaton Recreation Centre</u>												
Eaton Recreation Centre												
<i>Special Promotions & Events - The Chief Executive Officer (or the Chief Executive Officers delegated representative) is permitted to amend fees for special promotions and negotiate fees for special events.</i>												
11.3.1 Memberships												
Joining Fee	X			2024	\$ 35.45	\$ 40.91	Y	\$ 45.00	Discretionary	1124003		
Full Membership - Gym, Group Fitness, Fitness Coach Support, Casual Shots												
ERC Active - Fortnightly Direct Debit	X			2023	\$ 32.73	\$ 32.73	Y	\$ 36.00	Discretionary	1124007		
Full Membership - Concession (Pension, Senior, Health Care Card and Student Card) - 10% discount												
ERC Active - Concession - Fortnightly Direct Debit	X			2024	\$ 30.00	\$ 30.00	Y	\$ 33.00	Discretionary	1124007		
Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)												
Octolegends Upfront- 12 Months	X			2024	\$ 50.00	\$ 54.55	Y	\$ 60.00	Discretionary	1124007		
Special Population Membership - Fit Over 50, Teenfit and Youth Memberships - 20% discount												
Fit over 50 Membership- Fortnightly Direct Debit	X			2023	\$ 26.36	\$ 26.36	Y	\$ 29.00	Discretionary	1124007		
Youth Active Membership 14-15 years (restricted access) - Fortnightly Direct Debit	X				\$ 26.36	\$ 26.36	Y	\$ 29.00	Discretionary	1124007		

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
FIFO Full Membership												
FIFO membership- Fortnightly Direct Debit	X			2024	\$ 14.55	\$ 16.36	Y	\$ 18.00	Discretionary	1124007		
Corporate Rate Full Membership - 15% Discount												
Corporate Active Membership - Fortnightly Direct Debit (15% discount)	X			2024	\$ 28.18	\$ 28.18	Y	\$ 31.00	Discretionary	1124007		
NEW Rehab Membership - Allied Health - 3 Month				New 2025	New 2025	\$ 322.73	Y	\$ 355.00	Discretionary	1124007		
NEW First Responders Membership (Police, Fire, Paramedics) - Fortnightly DD (15% discount)				New 2025	New 2025	\$ 28.18	Y	\$ 31.00	Discretionary	1124007		
<i>* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate</i>												
Fitness Centre												
Casual Gym Entry	X			2022	\$ 17.27	\$ 17.27	Y	\$ 19.00	Discretionary	1124003		
Casual Gym Entry - Concession: Senior / Full Time Student	X			2022	\$ 15.46	\$ 15.46	Y	\$ 17.00	Discretionary	1124003		
Group Fitness - 30 to 60 Minute Class	X			2022	\$ 17.27	\$ 17.27	Y	\$ 19.00	Discretionary	1124003		
Group Fitness - Concession - Senior / Full Time Student - 30 to 60 Minute Class	X			2022	\$ 15.46	\$ 15.46	Y	\$ 17.00	Discretionary	1124003		
Fit Over 50 Session	X			2024	\$ 11.36	\$ 12.73	Y	\$ 14.00	Discretionary	1124003		
Fitness Appraisal/Assessment + Program - non - Members	X			2024	\$ 53.64	\$ 59.09	Y	\$ 65.00	Discretionary	1124003		
Youth/Teen Fitness Session (formerly Junior Fitness Sessions)	X			2024	\$ 10.94	\$	Y	\$	Discretionary	1124004		
Youth/Teen Fitness Session - 10 Pass	X			2024	\$ 90.00	\$	Y	\$	Discretionary	1124004		

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Personal Training												
Personal Training (30 Minutes)	X			2024	\$ 43.64	\$ 43.64	Y	\$ 48.00	Discretionary	1124004		
Personal Training (45 Minutes)	X			2024	\$ 52.73	\$ 52.73	Y	\$ 58.00	Discretionary	1124004		
Personal Training (1 Hour)	X			2023	\$ 65.45	\$ 65.45	Y	\$ 72.00	Discretionary	1124004		
Personal Training 5 Pass (30 Minutes)	X			2024	\$ 207.27	\$ 207.27	Y	\$ 228.00	Discretionary	1124004		
Personal Training 5 Pass (45 Minutes)	X			2024	\$ 250.91	\$ 250.91	Y	\$ 276.00	Discretionary	1124004		
Personal Training 5 Pass (1 Hour)	X			2023	\$ 310.91	\$ 310.91	Y	\$ 342.00	Discretionary	1124004		
Personal Training 10 Pass (30 Minutes)	X			2024	\$ 392.73	\$ 392.73	Y	\$ 432.00	Discretionary	1124004		
Personal Training 10 Pass (45 Minutes)	X			2024	\$ 474.55	\$ 474.55	Y	\$ 522.00	Discretionary	1124004		
Personal Training 10 Pass (1 Hour)	X			2023	\$ 589.09	\$ 589.09	Y	\$ 648.00	Discretionary	1124004		
Personal Training 20 Pass (30 Minutes)	X			2024	\$ 741.82	\$ 741.82	Y	\$ 816.00	Discretionary	1124004		
Personal Training 20 Pass (45 Minutes)	X			2024	\$ 896.36	\$ 896.36	Y	\$ 986.00	Discretionary	1124004		
Personal Training 20 Pass (1 Hour)	X			2024	\$ 1,112.73	\$ 1,112.73	Y	\$ 1,224.00	Discretionary	1124004		
Small Group Freestyle Gym Programs	X			2024	\$ 18.18	\$	Y	\$	Discretionary	1124004		
Digital Body Scan - Member additional scans	X			2024	\$ 24.55	\$ 27.27	Y	\$ 30.00	Discretionary	1124003		
Digital Body Scan - Non-member	X			2024	\$ 38.18	\$ 40.91	Y	\$ 45.00	Discretionary	1124003		
<i>*Personal Training - additional participants plus \$20 per hour</i>												

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.3.2 Crèche												
Crèche 10 Session Pass - Member	X			2024	\$ 50.00	\$ 50.00	Y	\$ 55.00	Discretionary	1124013		
Crèche 10 Session Pass - Casual	X			2024	\$ 59.09	\$ 59.09	Y	\$ 65.00	Discretionary	1124013		
Crèche Single Session Pass (Per Child) - Members	X			2024	\$ 5.45	\$ 5.00	Y	\$ 5.50	Discretionary	1124013		
Crèche Single Session Pass (Per Child) - Non members	X			2024	\$ 6.36	\$ 5.91	Y	\$ 6.50	Discretionary	1124013		
11.3.3 Administration												
Replacement Membership Access Device	X			2022	\$ 19.09	\$ 9.09	Y	\$ 10.00	Discretionary	1124003		
Administration Fee - Forfeit Fee	X			2023	\$ 18.18	\$ 18.18	Y	\$ 20.00	Discretionary	1124003		
Direct Debit Rejection Fee	X			2023	\$ 10.91	\$ 13.64	Y	\$ 15.00	Discretionary	1124003		
NEW Band Breach Penalty - first offence				New 2025	New 2025	\$ 45.45	Y	\$ 50.00	Discretionary	1124003		
NEW Band Breach Pentalty -second and subsequent offence				New 2025	New 2025	\$ 90.91	Y	\$ 100.00	Discretionary	1124003		Penalty to be included in Membership T&Cs for tailgating, sharing band with others or breaching access rules
11.3.4 Facility Hire / Hour												
Board Meeting Room (Per Hour)	X			2024	\$ 13.64	\$ 27.27	Y	\$ 30.00	Discretionary	1124006	0413	
Meeting Multi-purpose Room One (Per Hour)	X			2024	\$ 27.27	\$ 31.82	Y	\$ 35.00	Discretionary	1124006	0413	
Multi-purpose Group Fitness Studio (Per Hour) (Inc outdoor area if required)	X			2024	\$ 40.91	\$ 43.64	Y	\$ 48.00	Discretionary	1124006	0413	
Spin Room Cycle Studio (Per session) (incl 16 Bikes)	X			2024	\$ 68.18	\$ 68.18	Y	\$ 75.00	Discretionary	1124006	0413	
Servery	X			2024	\$ 20.00	\$ 21.36	Y	\$ 23.50	Discretionary	1124006	0413	
Court Hire - OFF PEAK	X			2024	\$ 40.00	\$ 40.91	Y	\$ 45.00	Discretionary	1124005	0414	
Court Hire - PEAK	X			2024	\$ 53.64	\$ 54.55	Y	\$ 60.00	Discretionary	1124005	0414	
Half Court Hire - OFF PEAK	X			2024	\$ 25.45	\$ 27.27	Y	\$ 30.00	Discretionary	1124005	0414	
Half Court Hire - PEAK	X			2024	\$ 34.55	\$ 36.36	Y	\$ 40.00	Discretionary	1124005	0414	

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
<i>Note: Peak = after 4:00pm Monday to Friday</i>												
Grandstand (per tier)	X			2024	\$ 70.91	\$ 72.61	Y	\$ 79.87	Discretionary	1124006		
Competition Events Package (per court)	X			2024	\$ 30.00	\$ 31.82	Y	\$ 35.00	Discretionary	1124005	0414	
Changerooms/Toilets - next to Court 3 (Per Hour) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)	X			2024	\$ 53.64	\$ 54.55	Y	\$ 60.00	Discretionary	1124006		
11.3.4 Facility Hire / Hour												
<i>Competition Events Package = score bench with 2 seats, 2 team low benches, court seating and coordinators counter (with the hire of 2 or more courts)</i>												
Chair Hire (Per Chair)	X			2024	\$ 0.91	\$ 0.91	Y	\$ 1.00	Discretionary	1124006		
BBQ	X			2024	\$ 21.82	\$ 22.73	Y	\$ 25.00	Discretionary	1124006		
Hire of Table Cloths or Trestle Table (per Table)	X			2024	\$ 5.45	\$ 5.91	Y	\$ 6.50	Discretionary	1124006		
Data Projector (per Hour) min charge of 4 hours	X			2024	\$ 7.27	\$ 9.09	Y	\$ 10.00	Discretionary	1124006		
Bouncy Castle (Per Use) - indoor only	X			2024	\$ 129.09	\$ 136.36	Y	\$ 150.00	Discretionary	1124006	0414	
Hire with Alcohol												
Local Organisation (Per hour)	X			2024	\$ 49.09	\$ 50.00	Y	\$ 55.00	Discretionary	1124006		
Local Organisation (Not for profit - 10% off normal fee)	X			2024	\$ 44.55	\$ 45.45	Y	\$ 50.00	Discretionary	1124006		
Hire - Additional Rubbish Fee (per rubbish bin)	X			2022	At Cost	At Cost	Y	At Cost	Discretionary	1124006		

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *												
* 10% Discount Included												
Board Meeting Room (Per Hour)	X			2024	\$ 12.73	\$ 24.55	Y	\$ 27.01	Discretionary	1124006	0413	
Meeting Multi-purpose Room One (Per Hour)	X			2024	\$ 24.55	\$ 29.09	Y	\$ 32.00	Discretionary	1124006	0413	
Storage Room 1 (Per Day) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)	X			2024	\$ 13.64	\$ 13.64	Y	\$ 15.00	Discretionary	1124006		
Storage Room 2 (Per Day) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)	X			2024	\$ 13.64	\$ 13.64	Y	\$ 15.00	Discretionary	1124006		
Multi-purpose Group Fitness Studio (Per Hour) (Inc outdoor area if required)	X			2024	\$ 37.27	\$ 39.64	Y	\$ 43.60	Discretionary	1124006	0413	
Spin Room Cycle Studio (Per session) (incl 16 Bikes)	X			2024	\$ 61.82	\$ 61.82	Y	\$ 68.00	Discretionary	1124006	0413	
Servery	X			2024	\$ 18.18	\$ 19.36	Y	\$ 21.30	Discretionary	1124006	0413	
Court Hire - OFF PEAK	X			2024	\$ 35.45	\$ 37.27	Y	\$ 41.00	Discretionary	1124005	0414	
Court Hire - PEAK	X			2024	\$ 48.18	\$ 49.55	Y	\$ 54.50	Discretionary	1124005	0414	
Half Court Hire - OFF PEAK	X			2024	\$ 22.73	\$ 24.55	Y	\$ 27.00	Discretionary	1124005	0414	
Half Court Hire - PEAK	X			2024	\$ 31.82	\$ 33.18	Y	\$ 36.50	Discretionary	1124005	0414	
Note: Peak = after 4:00pm Monday to Friday												

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.3.5 Sports & Programmes												
Casual Shots- Single Entry	X			2022	\$ 4.55	\$ 4.55	Y	\$ 5.00	Discretionary	1124003		
Casual Shots- 10 Pass	X			2024	\$ 41.82	\$ 41.82	Y	\$ 46.00	Discretionary	1124003		
- 3 Month Pass	X			2024	\$ 80.00	\$ 81.82	Y	\$ 90.00	Discretionary	1124003		
- 6 Month Pass	X			2024	\$ 142.73	\$ 145.45	Y	\$ 160.00	Discretionary	1124003		
Vacation Care per Day		X		2024	\$ 63.64	\$ 68.18	N	\$ 75.00	Discretionary	1124012		Vacation Care Programme
Vacation Care After Hours Late Fee - After 5.45pm		X		2022	\$ 10.00	\$ 10.00	N	\$ 11.00	Discretionary	1124012		After 5.45pm but before 5.59pm
Vacation Care After Hours Late Fee - After 6.00pm - charge every 5 minutes or part thereof		X			\$ 14.55	\$ 14.55	N	\$ 16.00	Discretionary	1124012		\$16.00 per every 5 minutes after 6.00pm
Administration Fee - Late Payment Fee		X			\$ 19.09	\$ 19.09	N	\$ 25.00	Discretionary	1124012		Per Invoice Request
Glinics-(Hour)	X			2024	\$ 10.94		Y	\$	Discretionary	1124004		
Birthday Parties (per child, minimum of 12 - 2 hour party - Inc catering)	X			2024	\$ 18.18	\$ 18.18	Y	\$ 20.00	Discretionary	1124004		
NEW Equipment Hire - Balls (Basketballs, Volleyballs, Futsal & Netballs)				New 2025	New 2025	\$ 0.91	Y	\$ 1.00	Discretionary	1124004		
NEW Program level 1 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 9.09	Y	\$ 10.00	Discretionary	1124004		
NEW Program level 2 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 10.00	Y	\$ 11.00	Discretionary	1124004		
NEW Program level 3 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 10.91	Y	\$ 12.00	Discretionary	1124004		
NEW Program level 4 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 11.82	Y	\$ 13.00	Discretionary	1124004		
NEW Program level 5 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 12.73	Y	\$ 14.00	Discretionary	1124004		
NEW Program level 6 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 13.64	Y	\$ 15.00	Discretionary	1124004		
NEW Program level 7 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 15.00	Y	\$ 16.50	Discretionary	1124004		
NEW Program level 8 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 15.91	Y	\$ 17.50	Discretionary	1124004		
NEW Program level 9 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 17.27	Y	\$ 19.00	Discretionary	1124004		
NEW Program level 10 - per session (Fitness, Sport and Children Programs)				New 2025	New 2025	\$ 18.18	Y	\$ 20.00	Discretionary	1124004		
Other Programmes to be calculated on programme schedule												

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Daytime Casual Game Fee												
- Casual Game Fee	X			2022	\$ 8.18	\$ 8.18	Y	\$ 9.00	Discretionary	1124003		
Night programmes per Team												
- Registration (New Teams)	X			2024	\$ 49.09	\$ 49.09	Y	\$ 54.00	Discretionary	1124004		
- Registration (Ongoing Team)	X			2024	\$ 29.09	\$ 29.09	Y	\$ 32.00	Discretionary	1124004		
- Registration Junior Team (New)	X			2024	\$ 44.55	\$ 44.55	Y	\$ 49.00	Discretionary	1124004		
- Registration Junior Team (Ongoing)	X			2024	\$ 24.55	\$ 24.55	Y	\$ 27.00	Discretionary	1124004		
- Fee per Game - Netball	X			2024	\$ 58.18	\$ 59.09	Y	\$ 65.00	Discretionary	1124004		
- Fee per Game - Basketball	X			2024	\$ 58.18	\$ 59.09	Y	\$ 65.00	Discretionary	1124004		
- Fee per Game - Futsal	X			2024	\$ 53.64	\$ 54.55	Y	\$ 60.00	Discretionary	1124004		
- Fee per Game - Junior	X			2024	\$ 44.55	\$ 45.45	Y	\$ 50.00	Discretionary	1124004		
- Fee per Game - Basketball 3 on 3	X			2024	\$ 38.18	\$ 40.91	Y	\$ 45.00	Discretionary	1124004		
Forfeit Fees												
48 Hours notice (Game fee only)	X				At Cost	At Cost		At Cost	Discretionary	1124004		
24 Hours notice (Game fee + Other teams fee)	X				At Cost	At Cost		At Cost	Discretionary	1124004		
No Show (Game fee + other teams fee + admin fee)	X				At Cost	At Cost		At Cost	Discretionary	1124004		
Day Programme per Team												
- Registration (New Teams)	X			2024	\$ 34.55	\$ 34.55	Y	\$ 38.00	Discretionary	1124004		
- Registration (Ongoing Team)	X			2024	\$ 21.82	\$ 21.82	Y	\$ 24.00	Discretionary	1124004		
- Fee per Game	X			2024	\$ 43.64	\$ 43.64	Y	\$ 48.00	Discretionary	1124004		

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Staff Costs - Centre Supervisor* / Cleaner	X			2024	\$ 58.18	\$ 58.18	Y	\$ 64.00	Discretionary	1124014		
Staff Costs - Group Fitness Instructor	X			2024	\$ 78.18	\$ 78.18	Y	\$ 86.00	Discretionary	1124014		
Staff Costs - Security Call Outs	X			2022	At Cost	At Cost	Y	At Cost	Discretionary	1124014		
*After Hours Centre Supervisor charges per Area:												
Hire 1 Area = 100% of Rate												
Hire 2 Areas = 50% of Rate												
Hire 3 Areas = No Charge												
Note, 1 Court is equal to 1 Area.												

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
11.4 Libraries												
11.4.1 Internet & Wi-Fi Access												
Internet & Wi-Fi Access	X			2007	No Charge	No Charge	Y	No Charge	Discretionary			
11.4.2 Miscellaneous												
Lost / Damaged Items - Replacement		X	ATO Private Ruling		At Cost	At Cost	N	At Cost	Discretionary	1126003	0415	ATO Private Ruling
Headphones (per set)	X			2024	\$ 3.18	\$ 3.18	Y	\$ 3.50	Discretionary	1126004		
11.4.3 Printing & Copying Costs												
A4 Black & White	X			Reviewed 2022	\$ 0.27	\$ 0.27	Y	\$ 0.30	Discretionary	1126004		
A4 Colour	X			Reviewed 2022	\$ 0.91	\$ 0.91	Y	\$ 1.00	Discretionary	1126004		
A3 Black & White	X			Reviewed 2022	\$ 0.55	\$ 0.55	Y	\$ 0.60	Discretionary	1126004		
A3 Colour	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	Discretionary	1126004		
11.4.4 Laminating Costs												
A4	X			2024	\$ 1.82	\$ 1.82	Y	\$ 2.00	Discretionary	1126004		
A3	X			Reviewed 2022	\$ 2.73	\$ 2.73	Y	\$ 3.00	Discretionary	1126004		
11.4.5 Book Sale												
Used Magazines	X			2024	\$ 0.91	\$ 0.91	Y	\$ 1.00	Discretionary	1126004		
Used Books (Paperback)	X			Reviewed 2022	\$ 0.91	\$ 0.91	Y	\$ 1.00	Discretionary	1126004		
Used Books (Hardcover)	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	Discretionary	1126004		
Used DVDs	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	Discretionary	1126004		

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
PROGRAM 12 Transport												
12.1 <u>Transport</u>												
12.1.1 Special Series Number Plates	X			2024	\$ 399.09	\$ 399.09	Y	\$ 439.00	Discretionary	1223001		
12.1.2 Verge Inspection Fee - Single Dwelling (Residential)		X		2024	\$ 277.00	\$ 284.00	N	\$ 284.00	Discretionary	1424003		
Verge Inspection Fee - Multiple Dwelling (Residential)		X		2024	\$ 277.00	\$ 284.00	N	\$ 284.00	Discretionary	1424003		
Verge Inspection Fee - Commercial / Industrial		X		2024	\$ 277.00	\$ 284.00	N	\$ 284.00	Discretionary	1424003		
12.1.3 Contribution for Pathways - Developers		X			See Comments	See Comments	N	See Comments		7210106	RESERVE FUND	\$51.88 / m2
Contribution to Works - West Dardanup Structure Plan		X		2024	\$ 530.00	\$ 543.00	N	\$ 543.00	Discretionary	7210106	RESERVE FUND	per lot
Contribution for Roads & Upgrades - Developers (Policy E6.21)		X		2024	\$ 6,449.00	\$ 6,604.00	N	\$ 6,604.00	Discretionary	7210106	RESERVE FUND	per lot
Contribution for Road Safety - Heavy Haulage on Local Roads - per Permit		X		2017	\$ 300.00	\$ 307.00	N	\$ 307.00	Discretionary	7210129	RESERVE FUND	per lot
Contribution to the Gavins Gully Bridge which is detailed in the West Dardanup Structure Plan and is currently valued at \$9,416 per lot. NR Permanent Road Closure - In line with other Shires fees which cover admin costs of advertising and preparing a Council Agenda Item.				2024	\$ 300.00	\$ 307.00	N	\$ 9,416.00	Discretionary	7210129	RESERVE FUND	per lot
Temporary Road Closures - In line with other Shires fees which cover admin costs of advertising and preparing a Council Agenda Item.				2024	\$ 300.00	\$ 307.00	N	\$ 900.00	Discretionary	7210129	RESERVE FUND	per lot
Temporary Road Closures - In line with other Shires fees which cover admin costs of advertising and preparing a Council Agenda Item.				2024	\$ 300.00	\$ 307.00	N	\$ 400.00	Discretionary	7210129	RESERVE FUND	per lot
PROGRAM 13 Economic Services												
13.1 <u>Tourism & Area Promotion</u>												
13.1.1 Caravan Parks & Camping Grounds												
Application/Renewals		X	31.6		\$ 200.00	\$ 205.00	N	\$ 205.00	Discretionary	1322003	0133	Caravan Parks and Camp. Reg. 1997
Or												

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Long term sites - per site - As per regulations		X	31.6		\$ 6.00	\$ 6.10	N	\$ 6.10	Discretionary	1322003	0133	Caravan & Camping Act
Short term sites - per site - As per regulations		X	31.6		\$ 6.00	\$ 6.10	N	\$ 6.10	Discretionary	1322003	0133	Caravan & Camping Act
Camp site - per site - As per regulations		X	31.6		\$ 3.00	\$ 3.10	N	\$ 3.10	Discretionary	1322003	0133	Caravan & Camping Act
Overflow site - per site - As per regulations		X	31.6		\$ 1.50	\$ 1.50	N	\$ 1.50	Discretionary	1322003	0133	Caravan & Camping Act
Additional fee for renewal after expiry		X	31.6	2014	\$ 20.00	\$ 20.50	N	\$ 20.50	Discretionary	1322003	0133	Caravan & Camping Act
Temporary licence: Pro rata as per application		X	31.6	2014	\$ 100.00	\$ 102.40	N	min. \$100.00	Discretionary	1322003	0133	Caravan & Camping Act
Transfer of Licence		X	31.6		\$ 100.00	\$ 102.40	N	\$ 102.40	Discretionary	1322003	0133	Caravan & Camping Act
13.1.2 Building Control												
Uncertified Application for a Building Permit (min \$110.00)		X	31.8	2019	0.32%	0.32%	N	0.32%	Regulatory	1323004		Building Act 2011 - s. 16(1)
Certified Building Permit Class 1 or 10 (min \$110.00)		X	31.8	2019	0.19%	0.19%	N	0.19%	Regulatory	1323004		Building Act 2011
Certified Building Permit Class 2-9 (min \$110.00)		X	31.8	2019	0.09%	0.09%	N	0.09%	Regulatory	1323004		Building Act 2011
Demolition Permit Class 1 or 10		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 16(1)
Demolition Permit Class 2 - 9 (for each story of building)		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 16(1)
Application to extend the time during which a building or demolition permit has effect		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 32(3)(f)
Application for an Occupancy Permit for a completed building		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 46
Application for a temporary Occupancy Permit for an incomplete building		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 47
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 48
Application for a replacement Occupancy Permit for permanent change of the building's use or classification		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 49

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
Occupancy Permit for a building in respect of which unauthorised work has been done (min \$110.00)		X	31.8	2019	0.18%	0.18%	N	0.18%	Regulatory	1323004		Not less than \$110.00 - s. 51(2)
Building Approval Certificate for a building in respect of which unauthorised work has been done (min \$110.00)		X	31.8	2019	0.38%	0.38%	N	0.38%	Regulatory	1323004		Not less than \$110.00 - s. 51(3)
Application for a replacement Occupancy Permit for permanent change of the building's classification		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 52(1)
Application for a Building Approval Certificate for an existing building where unauthorised work has not been done		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 52(2)
Application to extend the time during which a Building Approval Certificate has effect		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Building Act 2011 - s. 65(3)(a)
Application for Amendment to a Building Permit		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	Regulatory	1323004		Same calculation as for Building Permit based on change to contract value (but not less than \$110.00)
						\$ 110.00			Regulatory			
13.1.2 Building Control												
Search Fee / Copy of Building Plans		X		2024	\$ 52.00	\$ 100.00	N	\$ 100.00	Discretionary	1323002		
Swimming Pool Inspection Levy per 4 Years		X	ATO Private Ruling	2024	\$ 144.00	\$ 144.00	N	\$ 144.00	Regulatory	1323008		Building Regs 2012/Inspection Fee per 4 Years
- Swimming Pool 4 Yearly Inspection (Annual Fee)				2024	\$ 36.00	\$ 36.00	N	\$ 36.00	Regulatory	1323008		25% of Swimming Pool Levy raised annually
- Swimming Pool Barrier Inspection Fee (one-off pool barrier inspection fee for all proposed new pools)				2024	\$ 145.00	\$ 145.00	N	\$ 145.00	Regulatory	1323008		
13.1.3 Extractive Industries												
Application		X	31.8	2024	\$ 1,500.00	\$ 1,500.00	N	\$ 1,500.00	Discretionary	1328001	0134	Local Government Act 1995 / Local Law
Annual licence & renewal fees												
- less than 1 hectare		X	31.8	2024	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Discretionary	1328001	0134	Local Government Act 1995
- more than 1 less than 5 hectare		X	31.8	2024	\$ 1,500.00	\$ 1,500.00	N	\$ 1,500.00	Discretionary	1328001	0134	Local Government Act 1995
- greater than 5 hectares		X	31.8	2024	\$ 2,000.00	\$ 2,000.00	N	\$ 2,000.00	Discretionary	1328001	0134	Local Government Act 1995
Licence transfer fee		X	31.8	2024	\$ 500.00	\$ 500.00	N	\$ 500.00	Discretionary	1328001	0134	Local Government Act 1995
Rehabilitation Bond - Amount per Hectare		X		2021	see comments	see comments	N	\$ 15,000.00	Discretionary	Muni/Trust System - TREHAB		\$15,000 per hectare

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
PROGRAM 14 Other Property & Services												
14.1 Private Works												
14.1.1 Plant (per hour or part thereof)												
Graders	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary	1421001	0416	GST Rate 10%
Loaders	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary	1421001	0416	
Trucks - 8 Tonne	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary	1421001	0416	
Tractors - with attachments	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary	1421001	0416	
Utilities - 1 Tonne	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary	1421001	0416	
Steel Roller	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary	1421001	0416	
Multi-Tyre Roller	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary	1421001	0416	
MR WA & DEC												
Graders	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
Loaders	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
Trucks - 8 Tonne	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
Tractors - with attachments	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
Utilities - 1 Tonne	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
Cement Mixer	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
Water Pump	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
Plate Compactor	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
Road Sweeper - Trailer	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
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	Taxed	GST Free										
14.1.2 Employees												
Supervision Fees - Part Supervision		X			1.5%	1.5%	N	1.5%	Discretionary	1424002	0420	GST Exempt
Supervision Fees - Full Supervision		X			3.00%	3.00%	N	3.00%	Discretionary	1424002	0420	
Works	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary	1421001		
Works - MRWA / DEC	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary	1421001		
PROGRAM 14 Other Property & Services												
14.2 Administration												
14.2.1 Officer Charge Rates / Hour												
Chief Executive Officer	X			2024	\$ 287.27	\$ 295.45	Y	\$ 325.00	Discretionary	1422004	1422004	
Director	X			2024	\$ 268.18	\$ 277.27	Y	\$ 305.00	Discretionary	1424003	1424003	
Manager	X			2024	\$ 181.82	\$ 186.36	Y	\$ 205.00	Discretionary	1422004	1422004	
Principal Planning Officer	X			2024	\$ 158.18	\$ 163.64	Y	\$ 180.00	Discretionary	1026002	1026002	
Planning Officer	X			2024	\$ 116.36	\$ 118.18	Y	\$ 130.00	Discretionary	1026002	1026002	
Principal Building Surveyor	X			2024	\$ 158.18	\$ 163.64	Y	\$ 180.00	Discretionary	1323002	1323002	
Building Surveyor	X			2024	\$ 116.36	\$ 118.18	Y	\$ 130.00	Discretionary	1323002	1323002	
Civil Engineer	X			2024	\$ 181.82	\$ 186.36	Y	\$ 205.00	Discretionary	1424003	1424003	
Engineering Officer	X			2024	\$ 116.36	\$ 118.18	Y	\$ 130.00	Discretionary	1424003	1424003	
Principal Environmental Health Officer	X			2024	\$ 158.18	\$ 163.64	Y	\$ 180.00	Discretionary	0724002	0724002	
Health Officer	X			2024	\$ 116.36	\$ 118.18	Y	\$ 130.00	Discretionary	0724002	0724002	
Ranger	X			2024	\$ 116.36	\$ 118.18	Y	\$ 130.00	Discretionary	0523002	0523002	
All Other Officers	X			2024	\$ 79.09	\$ 81.82	Y	\$ 90.00	Discretionary	1422004	1422004	

SHIRE OF DARDANUP - 2025/2026 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) Determinati on/ATO Ruling	Last Changed 1-July	GST Excl 2024/25	GST Excl 2025/26	GST	Fees and Charges 2025/26 Including GST	Charge Type	General Ledger #	Charge Code	Comments
	Taxed	GST Free										
14.2.2 Events Application Fee												
Small Commercial Event <200 people		X		2024	\$ 258.00	\$ 265.00	N	\$ 265.00	Discretionary	1123006		
Medium Commercial Event 201 - 500 people		X		2024	\$ 516.00	\$ 530.00	N	\$ 530.00	Discretionary	1123006		
Large Commercial Event >500 people		X		2024	\$ 774.00	\$ 800.00	N	\$ 800.00	Discretionary	1123006		
14.2.3 Traffic Management Plan Preparation												
Approval of Traffic Management Plans (Excludes Shire sourced works or subdivision works).		X		2024	\$ 120.00	\$ 123.00	N	\$ 123.00	Discretionary	1424003		
14.2.4 Designated Area Migration Agreement (DAMA) Application Fee	X			2024	\$ 258.18	\$ 263.64	Y	\$ 290.00	Discretionary	1422004	1422004	
14.2.5 Administration Building - Eaton												
Library - Yarri Room (6 people). (Per/hr)				2024	\$ 21.82	\$ 22.73	Y	\$ 25.00	Discretionary	1422004		
Eaton Reception - Marri Room (6 people) (Per/hr)				2024	\$ 21.82	\$ 22.73	Y	\$ 25.00	Discretionary	1422004		
Eaton Reception - Jarrah Room (10 people) (Per/hr)				2024	\$ 27.27	\$ 27.27	Y	\$ 30.00	Discretionary	1422004		
Meeting Room Bond				2024	\$ 90.91	\$ 95.45	Y	\$ 105.00	Discretionary	1422004		
Chambers, Dining & Kitchen (Per/hr)				2024	\$ 68.18	\$ 70.00	Y	\$ 77.00	Discretionary	1422004		
Chambers, Dining & Kitchen Bond				2024	\$ 454.55	\$ 465.45	Y	\$ 512.00	Discretionary	1422004		
Administration Building - Dardanup												
Meeting Room - Not for Profit (Per Hour) - Office Hours Only				2024	\$ -	\$ -	Y	No Charge	Discretionary	1422004		
Meeting Room - Commercial Hire (Per Hour) - Office Hours Only				2024	\$ 27.27	\$ 28.18	Y	\$ 31.00	Discretionary	1422004		



End of Document

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