Shire of Dardanup

APPENDICES

12.5.1A

UNDER SEPARATE COVER

ORDINARY COUNCIL MEETING

TO BE HELD

22nd July 2026
Commencing at 5:00pm

AT

ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

This document is available in alternative formats such as:
~ Large Print
~ Electronic Format [disk or emailed]
Upon request.

Annual Budget

2026/2027

Shire of Dardanup

Shire of Dardanup

Annual Budget

2026/27

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 2026/27 Annual Budget presented in this report has been formally adopted by the Council on 22nd of July 2026.

As part of the Integrated Planning and Reporting annual review cycle, Council reviewed and endorsed the Shire of Dardanup's Long Term Financial Plan 2026/27-2035/36 in their ordinary meeting on 3rd of June 2026 which in turn formed the basis of preparation of 2026/27 annual budget. The budget includes a 6% 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'.

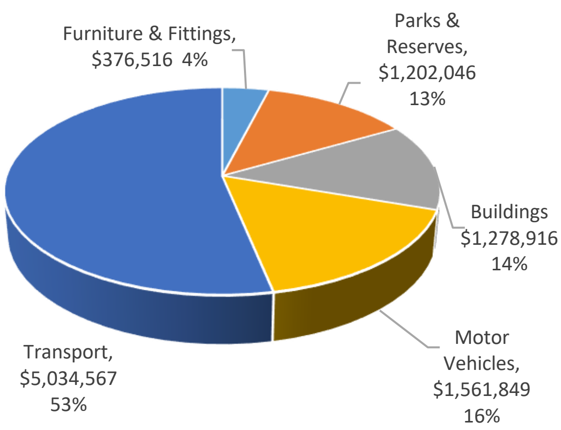
Shire of Dardanup

Budget Snapshot

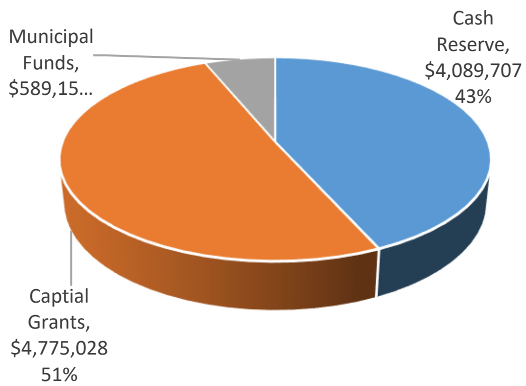
2026/27

Major Capital Works Projects

BUDGETED CAPITAL EXPENDITURE



FUNDING SOURCE



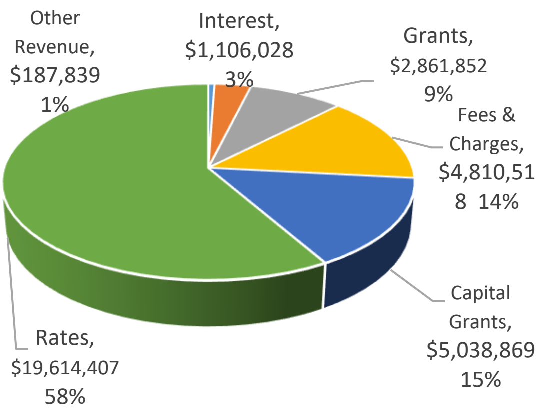
- Transport & Infrastructure - $5,034,568
    - Upgrade Various Roads – $3,560,553
    - Upgrade Drainage - $175,000
    - Pathways - $30,576
    - Road Renewal - $1,268,439
- Buildings - $1,278,916
    - Don Hewison Centre - $7,500
    - Glen Huon Football Club Rooms – $10,000
    - Burekup Pavilion – $750,000
    - Eaton Recreation Centre - $376,416
    - Dardanup Depot - $25,000
    - Eaton Administration Centre - $10,000
    - Dardanup Office - $100,000
- Parks & Reserves - $1,202,047
- Furniture & Equipment - $376,516
- Motor Vehicles - $1,561,849

Shire of Dardanup

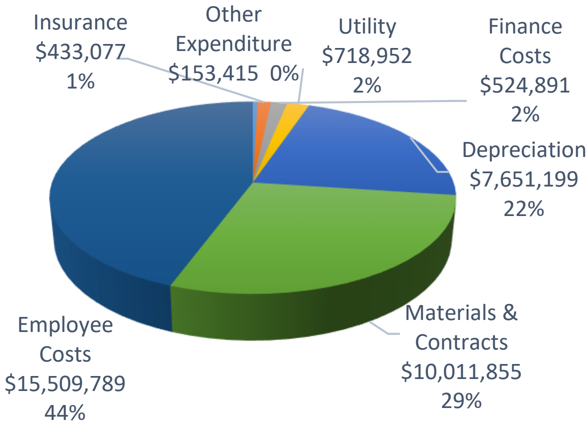
Budget Snapshot

2026/27

BUDGETED OPERATING REVENUE



BUDGETED OPERATING EXPENDITURE



Major Operating Expenditure Items

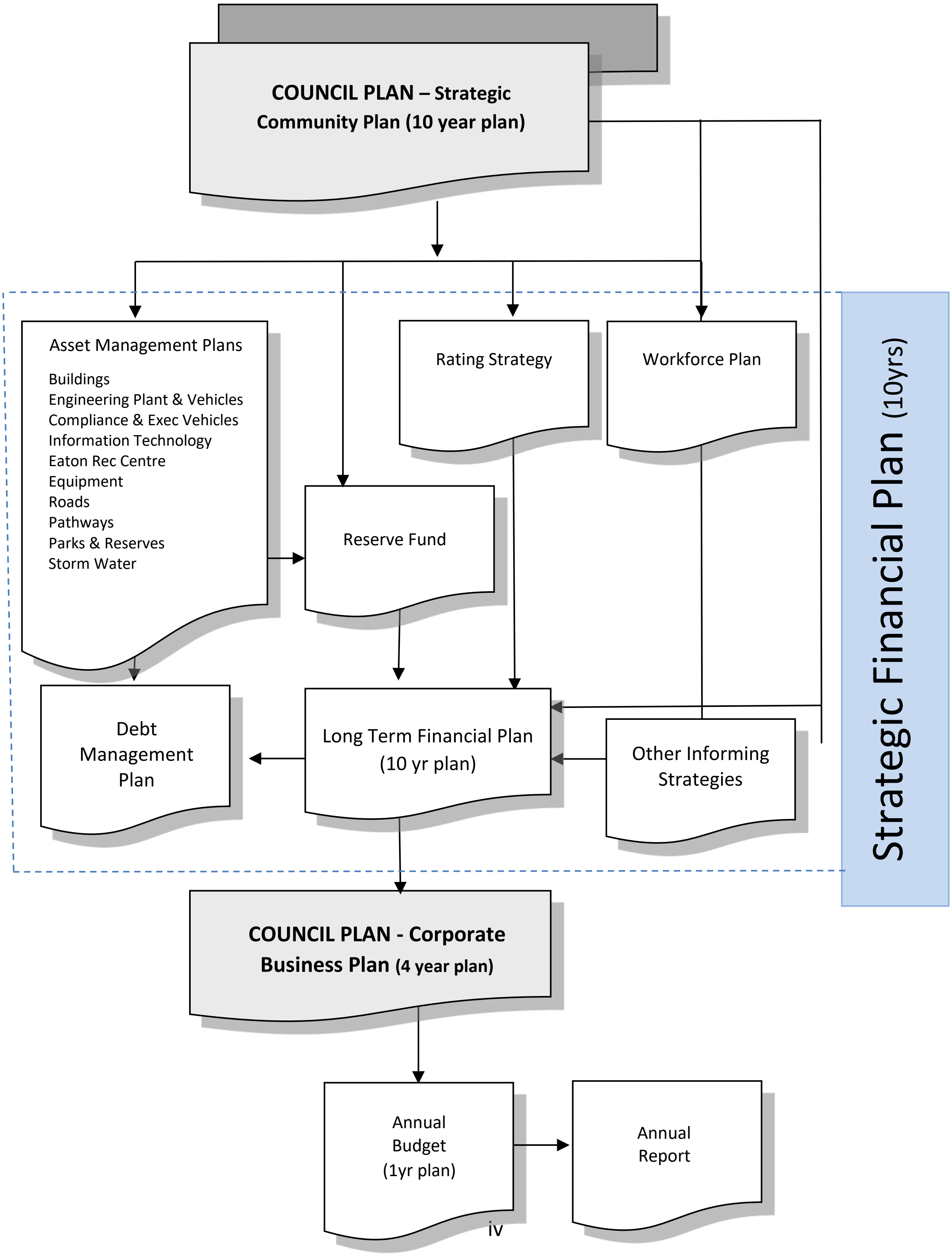
- Road maintenance - $2,624,390
- Bridge maintenance - $192,712
- Ancillary maintenance - $695,925
- Parks & Gardens maintenance - $5,651,757
- Building maintenance - $2,723,793
- Waste management - $3,279,011
- Utilities - $718,952
- Insurance - $433,077
- Finance costs - $524,891
- Community programs, events and festivals, donations - $155,650
- Plant Operating costs - $684,915
- Depreciation - $7,651,199
- Building Control - $514,140
- Eaton Recreation Centre – $3,833,200
- Libraries and Library programs - $793,161
- Community Grant Scheme - $29,000
- Tourism & Events Grants - $45,000
- Tourism support - $46,500
- Economic development - $88,708
- Designated Area Migration Scheme - $60,000

Shire of Dardanup

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 2026/27 Annual Budget, which is included in this report, is for the financial year 1st July 2026 to 30th June 2027 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 Council Plan (incorporating the Strategic Community Plan and Corporate Business Plan) and Long Term Financial Plan	June
7. Adopt Annual Budget.	July

2.2 Major Budget Influences

In preparing the 2026/27 budget, several internal and external influences have been taken into consideration, as they have a material influence.

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 2026/27 is forecast to be $13.60M. Key influences include:

a. WA State Local Government Industry Award minimum wage increases.

b. Minor increase in Full Time Equivalent (FTE) staffing from 123.6 FTE to 125.3 FTE.

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

Rates Revenue

- The budget has been prepared on the basis of a 6% General Rate revenue increase (excluding interim rate income in 2026/27) in line with the Corporate Business Plan and Long Term Financial Plan. For the 2026/27 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 2026/27 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 $162,592. 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.

- The Specified Area Rate (SAR) for Eaton Landscaping will generate $114,958. 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 $4.81m which is an increase of 3.7% ($173k) over 2025/26 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 3.9% 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, Make it Space services, Bin Services, Single Use Shoring Box for Non-Standard Burials and various fees at Eaton Recreation Centre.

Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to be received during the 2026/27 financial year.
- Non-operating grants, subsidies and contributions are forecast at $5.04m 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 $491,186 to community organisations, projects and events in the Shire of Dardanup and region. Donations include:

- $ 4,000 Personal Development grant scheme
- $25,520 Economic Development Initiatives
- $15,100 Bunbury Geographe Economic Alliance
- $15,000 Bunbury Regional Entertainment Centre
- $22,000 Bunbury Geographe Tourism Partnership
- $ 5,500 City of Bunbury Regional Events
- $ 2,160 Bunbury Geographe Chamber of Commerce and Industry
- $30,338 Bunbury Geographe Group of Councils
- $ 730 Regional Development Australia
- $10,000 Regional Development Australia REMPLAN
- $ 2,000 Margaret River Regional Airport
- $ 5,100 South West Academy of Sport
- $ 3,250 Seniors Christmas Dinner –Burekup, Dardanup
- $ 1,000 Eaton Lions Christmas Hamper
- $ 1,000 Crooked Brook Forest Association
- $24,500 Ferguson Valley Marketing & Promotions Inc
- $ 6,930 School Chaplaincy Service
- $ 1,350 Annual School Awards
- $ 1,350 Dardanup & District Times
- $ 2,100 Traffic Management ANZAC Day
- $ 9,000 Eaton Family Centre
- $ 2,500 In-Town Centre
- $ 1,500 Sundry Community Donations
- $10,000 Public Art Projects
- $77,000 Events and Festivals
- $26,150 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- $ 2,000 Citizenship Ceremonies

- $ 2,500 Youth Workshops and Activities
- $ 3,000 Seniors Workshops and Activities
- $29,000 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
- $10,100 Minor/Community Events Assistance
- $ 2,308 Cyber Security Awareness
- $ 5,200 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	2026/27 Budget $	2025/26 Budget $	Change $	Change %
Rates	19,614,407	18,374,917	1,239,490	6.75%
Grants, Subsidies & Contributions	2,861,852	2,438,138	423,714	17.38%
Capital Grants, Subsidies & Contributions	5,038,869	4,756,404	282,465	5.94%
Fees & Charges	4,810,518	4,637,847	172,671	3.72%
Interest Revenue	1,106,028	913,828	192,200	21.03%
Other Revenue	187,839	185,050	2,789	1.51%
Total Operating Revenue	**33,619,514**	**31,306,184**	**2,313,330**	

Grants & Subsidies & Contributions – Operating: $2,861,852
($423,714 Increase)
Council is budgeted to receive $2.86m in operational grants. Approximately 58% of this figure is budgeted grant revenue from the Local Government Grants Commission being General Purpose Grant ($902,414) and Local Roads Grant revenue ($745,261). 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: $5,038,869
($282,465 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 forward as contract liabilities as the corresponding conditions for revenue recognition were not met in FY2025/26. These include:

- State Government - Regional Road Safety Program (Henty Road) grant of $2.90m and Regional Road Group grants of $0.58m.
- State Government – Building Construction $0.25m.
- Commonwealth Government – Roads to Recovery $0.63m.

Fees & Charges: $4,810,518
($172,671 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: $1,106,028
($192,200 Increase)
Interest revenue includes interest on investments and arrears on rates. The interest earnings in 2026/27 are above the previous year budget due to higher cash reserves and interest rates.

2.5 Operating Expenditure Analysis

Operating Expenditure	2026/27 Budget $	2025/26 Budget $	Change $	Change %
Employee Costs	(15,509,789)	(14,075,900)	(1,433,889)	10.2%
Materials & Contracts	(10,011,855)	(8,763,076)	(1,248,779)	14.3%
Utility Charges	(718,952)	(693,118)	(25,834)	3.7%
Depreciation	(7,651,199)	(7,346,244)	(304,955)	4.2%
Finance Costs	(524,891)	(557,363)	32,472	5.8%
Insurance	(433,077)	(453,165)	20,088	4.4%
Other Expenditure	(153,415)	(959,267)	805,852	84.0%
Total Operating Expenditure	**(35,003,178)**	**(32,848,133)**	**(2,155,045)**	

a) Employee Costs: $15,509,789
($1,433,889 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:

a. WA State Local Government Industry Award minimum wage increases.
b. Minor increase in Full Time Equivalent (FTE) staffing from 123.6 FTE to 125.3 FTE.
c. Cap of 1.5% on Performance Based Salaries.
d. Increase in Workers Compensation premium.

b) Materials & Contracts: $10,011,855
($1,248,779 Increase)
The increase relates to price indexation plus additional operational activities across Council's operations.

c) Utility Charges: $718,952
($25,834 Increase)
Utility (Gas, Water, Electricity) expenses budgeted at $718,952 are generally in line with previous year's budget.

d) Depreciation: $7,651,199
($304,955 Increase)
There is a budgeted increase in deprecation 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) Finance Costs: $524,891
($32,472 Decrease)
This expenditure relates to the interest repayment component on Council borrowings.

f) Insurance: $433,077
($20,088 Decrease)
The decrease relates to the projected insurance costs relating to Council's buildings and other assets.

g) Other Expenditure: $153,415
($805,852 Decrease)
The decrease primarily reflects changes in the classification of expenditure from Other Expenditure to Material and Contracts.

Shire of Dardanup

2.6 Capital Works Budget

The 2026/27 Capital Works Budget forecasts total expenditure of $9.454m, which is an increase of $309,839 from last financial year.

Capital Works	2026/27 Budget $	2025/26 Budget $	Change $	Change %
Land & Buildings	(1,278,916)	(1,923,665)	644,749	33.52%
Transport Infrastructure	(5,034,568)	(5,327,472)	292,904	5.50%
Parks & Reserves	(1,202,047)	(392,523)	(809,524)	206.24%
Vehicles	(1,561,849)	(940,170)	(621,679)	66.12%
Plant & Equipment	0.00	(10,000)	10,000	100%
Furniture & Fittings	(376,516)	(550,227)	173,711	31.57%
Total Capital Works	**(9,453,896)**	**(9,144,057)**	**(309,839)**	

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 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

The Shire of Dardanup a Class 3 local government conducts the operations of a local government with the following community 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 2027

	Note	2026/27 Budget	2025/26 Forecast	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	19,614,408	18,300,999	18,374,917
Grants, subsidies and contributions		2,861,852	2,596,486	2,438,138
Fees and charges	16	4,810,518	4,481,094	4,637,847
Service charges	2(f)	0	0	0
Interest revenue	10(a)	1,106,028	1,014,129	913,828
Other revenue		187,839	180,390	185,050
		28,580,645	26,573,098	26,549,780
Expenses				
Employee costs		(15,509,789)	(14,046,241)	(14,075,900)
Materials and contracts		(10,011,855)	(10,422,642)	(8,763,076)
Utility charges		(718,952)	(693,118)	(693,118)
Depreciation	6	(7,651,199)	(7,346,244)	(7,346,244)
Finance costs	10(c)	(524,891)	(557,363)	(557,363)
Insurance		(433,077)	(409,404)	(453,165)
Other expenditure		(153,415)	(580,820)	(959,267)
		(35,003,178)	(34,055,832)	(32,848,133)
		(6,422,533)	(7,482,734)	(6,298,353)
Capital grants, subsidies and contributions		5,038,869	8,929,344	4,756,404
Profit on asset disposals	5	0	0	0
Loss on asset disposals	5	0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property		0	0	0
Share of net profit of associates accounted for using the equity method	12	0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Loss on revaluation of non current assets		0	0	0
		5,038,869	8,929,344	4,756,404
Net result for the period		**(1,383,664)**	**1,446,610**	**(1,541,949)**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus		0	0	0
Changes in asset revaluation surplus arising from a change in liabilities				
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(1,383,664)**	**1,446,610**	**(1,541,949)**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Forecast	2025/26 Budget
Receipts		$	$	$
Rates		19,614,408	18,300,999	18,374,917
Grants, subsidies and contributions		2,861,852	2,596,486	2,438,138
Fees and charges		4,810,518	4,481,094	4,637,847
Interest revenue		1,106,028	1,014,129	913,828
Other revenue		187,839	180,390	185,050
		28,580,645	26,573,098	26,549,780
Payments				
Employee costs		(15,509,789)	(14,046,241)	(14,075,900)
Materials and contracts		(10,011,855)	(10,422,642)	(9,181,203)
Utility charges		(718,952)	(693,118)	(693,118)
Finance costs		(524,891)	(557,363)	(557,363)
Insurance paid		(433,077)	(409,404)	(453,165)
Other expenditure		(153,415)	(580,820)	(541,140)
		(27,351,979)	(26,709,588)	(25,501,889)
Net cash provided by (used in) operating activities	4	1,228,666	(136,490)	1,047,891
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,217,281)	(3,408,912)	(3,424,062)
Payments for construction of infrastructure	5(b)	(6,236,615)	(9,717,939)	(5,719,995)
Proceeds from capital grants, subsidies and contributions		5,038,869	8,929,344	4,756,404
Proceeds from disposal of property, plant and equipment	5(a)	563,559	293,098	248,098
Net cash (used in) investing activities		(3,851,468)	(3,904,409)	(4,139,555)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(618,665)	(594,447)	(594,447)
Proceeds from new borrowings	8(a)	0	0	0
Payments for principal portion of lease liabilities	7	(53,648)	(63,253)	(63,253)
Net cash (used in) financing activities		(672,313)	(657,700)	(657,700)
Net (decrease) in cash held		(3,295,115)	(4,698,599)	(3,749,364)
Cash at beginning of year		21,029,708	20,641,917	19,292,086
Cash and cash equivalents at the end of the year	4	**17,734,593**	**15,943,318**	**15,542,722**

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 2027

	Note	2026/27 Budget	2025/26 Forecast	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	18,155,323	16,827,270	16,827,270
Rates excluding general rates	2(a)	1,459,084	1,473,729	1,547,647
Grants, subsidies and contributions		2,861,852	2,596,486	2,438,138
Fees and charges	16	4,810,518	4,481,094	4,637,847
Interest revenue	10(a)	1,106,028	1,014,129	913,828
Other revenue		187,839	180,390	185,050
		28,580,644	26,573,098	26,549,780
Expenditure from operating activities				
Employee costs		(15,509,789)	(14,046,241)	(14,075,900)
Materials and contracts		(10,011,855)	(10,422,642)	(8,763,076)
Utility charges		(718,952)	(693,118)	(693,118)
Depreciation	6	(7,651,199)	(7,346,244)	(7,346,244)
Finance costs	10(c)	(524,891)	(557,363)	(557,363)
Insurance		(433,077)	(409,404)	(453,165)
Other expenditure		(153,415)	(580,820)	(959,267)
		(35,003,178)	(34,055,832)	(32,848,133)
Non cash amounts excluded from operating activities	3(c)	7,651,199	7,346,244	7,346,244
Amount attributable to operating activities		**1,228,666**	**(136,490)**	**1,047,891**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		5,038,869	8,929,344	4,756,404
Proceeds from disposal of property, plant and equipment	5(a)	563,559	293,098	248,098
		5,602,428	9,222,442	5,004,502
Outflows from investing activities				
Right of use assets received - non cash	5(c)	(268,238)	(60,411)	(60,411)
Acquisition of property, plant and equipment	5(a)	(3,217,281)	(3,408,912)	(3,424,062)
Acquisition of infrastructure	5(b)	(6,236,613)	(9,717,939)	(5,719,995)
		(9,722,132)	(13,187,262)	(9,204,468)
Non-cash amounts excluded from investing activities	3(d)	268,238	60,411	60,411
Amount attributable to investing activities		**(3,851,466)**	**(3,904,409)**	**(4,139,555)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	7	268,238	60,411	60,411
Transfers from reserve accounts	9(a)	8,206,057	7,938,717	7,920,353
		8,474,295	7,999,128	7,980,764
Outflows from financing activities				
Repayment of borrowings	8(a)	(618,665)	(594,447)	(594,447)
Payments for principal portion of lease liabilities	7	(53,648)	(63,253)	(63,253)
Transfers to reserve accounts	9(a)	(4,889,541)	(4,094,647)	(4,933,105)
		(5,561,852)	(4,752,347)	(5,590,805)
Non-cash amounts excluded from financing activities	3(e)	(268,238)	(60,411)	(60,411)
Amount attributable to financing activities		**2,644,205**	**3,186,370**	**2,329,548**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	142,002	996,531	936,114
Amount attributable to operating activities		1,228,666	(136,490)	1,047,891
Amount attributable to investing activities		(3,851,466)	(3,904,409)	(4,139,555)
Amount attributable to financing activities		2,644,205	3,186,370	2,329,548
Surplus remaining after the imposition of general rates	3	**163,407**	**142,002**	**173,998**

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

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

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 13 to the annual budget.

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

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

It is not expected these standards will have an impact on the annual budget on initial application.
- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Forecast total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Residential (including residential va	Gross rental valuation	0.086185	4,716	128,912,950	11,110,363	300,507	11,410,870	10,496,358	10,496,358
Commercial (including commercial v	Gross rental valuation	0.118744	63	16,283,221	1,933,535		1,933,535	1,804,488	1,804,488
Industrial (including industrial vacan	Gross rental valuation	0.113530	106	12,252,464	1,391,022		1,391,022	1,313,289	1,313,289
Rural residential (including rural resi	Gross rental valuation	0.085975	398	12,536,587	1,077,833		1,077,833	1,016,102	1,016,102
Accomodation	Gross rental valuation	0.122746	2	460,980	56,583		56,583	53,452	53,452
UV Rural (inclding UV1, UV2, UV3 a	Gross rental valuation	0.005335	528	428,393,638	2,285,480		2,285,480	2,143,581	2,143,581
Total general rates			5,813	598,839,840	17,854,816	300,507	18,155,323	16,827,270	16,827,270
		Minimum							
(ii) Minimum payment		$							
Residential (including residential va	Gross rental valuation	1,827	385	5,377,350	703,395		703,395	777,524	777,524
Commercial (including commercial v	Gross rental valuation	1,937	7	53,438	13,559		13,559	12,789	12,789
Industrial (including industrial vacan	Gross rental valuation	1,937	13	189,750	25,181		25,181	23,751	23,751
Rural residential (including rural resi	Gross rental valuation	1,937	126	1,530,867	244,062		244,062	232,029	232,029
Accomodation	Gross rental valuation	1,937	0	0	0		0	0	0
UV Rural (inclding UV1, UV2, UV3 a	Gross rental valuation	1,937	124	25,149,610	240,188		240,188	232,029	232,029
Total minimum payments			655	32,301,015	1,226,385	0	1,226,385	1,278,122	1,278,122
Total general rates and minimum payments			6,468	631,140,855	19,081,201	300,507	19,381,708	18,105,392	18,105,392
(iii) Specified area rates									
Bulk Waste Collection					162,592		162,592	155,247	155,247
Eaton Landscaping					114,958		114,958	153,278	153,278
Total specified area rates			0	0	277,550	0	277,550	308,525	308,525
					19,358,751	300,507	19,659,258	18,413,917	18,413,917
Discounts (Refer note 2(g))							(47,501)	(21,117)	(41,500)
Concessions (Refer note 2(h))							0	0	0
Total rates					19,358,751	300,507	19,611,757	18,392,800	18,372,417
Instalment plan charges							102,197	98,648	98,648
Instalment plan interest							88,547	80,793	80,793
Late payment of rate or service charge interest							100,187	91,414	82,207
							290,931	270,855	261,648

*Rateable Value at time of adopting budget.

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

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

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

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	23-Sep-26
Option 2 (Four Instalments)	
First instalment	23-Sep-26
Second instalment	25-Nov-26
Third instalment	27-Jan-27
Fourth instalment	31-Mar-27

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 three				
First instalment	23-Sep-26	0	0.0%	11.0%
Second instalment	25-Nov-26	15	5.5%	11.0%
Third instalment	27-Jan-27	15	5.5%	11.0%
Fourth instalment	31-Mar-27	15	5.5%	11.0%

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.

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 $1,827.00 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 $1,937.00 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 $1,937.00 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 $1,937.00 is applied.		
Accomodation	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 $1,937.00 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 $1,827.00 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 $1,937.00 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 $1,937.00 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 $1,937.00 is applied.		

2. RATES AND SERVICE CHARGES (CONTINUED)

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 $1,937.00 is applied.
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 $1,937.00 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 $1,937.00 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 $1,937.00 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 $1,937.00 is applied.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Residential (including residential vacant)	A minimum rate of $1,827.00 is applied.		
Commercial (including commercial vacant)	A minimum rate of $1,937.00 is applied.		
Industrial (including industrial vacant)	A minimum rate of $1,937.00 is applied.		
Rural residential (including rural residential vacant)	A minimum rate of $1,937.00 is applied.		
Accomodation	A minimum rate of $1,937.00 is applied.		
UV Rural (inclding UV1, UV2, UV3 and Mining)	A minimum rate of $1,937.00 is applied.		

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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
	$	$	$		
Bulk Waste Collection	162,592		0	To fund kerbside bulk and green waste kerbside collection.	4,963 - being all developed residential properties within the townsites of Eaton, Dardanup and Burekup.
Eaton Landscaping	114,958		0	For the purpose of maintaining parks and reserves in Eaton townsite.	4,669 - being all properties within the townsite of Eaton.
	277,550	0	0		

(f) Service Charges

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

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2026/27 Budget	2025/26 Forecast	2025/26 Budget	Circumstances in which discount is granted
				$	$	$	
General rates	Rate	Waiver		2,650	1,000	2,500	Minor amount owing of less than $5 due to accrued penalty interest.
General rates	Rate	Concession		44,851	20,117	39,000	100% concession granted on the local government uniform rate charge
				47,501	21,117	41,500	

(h) Waivers or concessions

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

3. NET CURRENT ASSETS (CONTINUED)

(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 right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Forecast	2025/26 Budget
		$	$	$
Cash and cash equivalents		17,734,593	21,029,708	13,498,761
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Unrestricted cash and cash equivalents		11,700,583	15,017,098	8,530,287
- Restricted cash and cash equivalents		0	0	2,484,237
		11,700,583	15,017,098	11,014,524
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	8,842,213	12,158,728	10,888,326
Unspent borrowings		2,621,745	2,621,745	0
Unspent capital grants, subsidies and contribution liabilities		236,625	236,625	126,198
Total restricted financial assets		11,700,583	15,017,098	11,014,524

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Forecast	2025/26 Budget
Net result		(1,383,664)	1,446,610	(1,541,949)
Non-cash items:				
Depreciation	6	7,651,199	7,346,244	7,346,244
Capital grants, subsidies and contributions		(5,038,869)	(8,929,344)	(4,756,404)
Net cash provided by/(used in) operating activities		1,228,666	(136,490)	1,047,891

MATERIAL ACCOUNTING POLICES

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

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

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

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

5. PROPERTY, PLANT AND EQUIPMENT

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

2026/27 Budget

	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$		$	$	$
Land - freehold land							0
Buildings - non-specialised	1,278,916	0	0	0	0	0	0
Furniture and equipment	376,516	0	0	0	0	0	0
Plant and equipment	0	0	0	0	0	0	0
Motor Vehicles	1,561,849	0	(563,559)	0	563,559	0	0
Total	3,217,281	0	(563,559)	0	563,559	0	0
(b) Infrastructure							
Infrastructure - roads	4,593,895	0	0	0	0	0	0
Infrastructure - footpaths	190,673	0	0	0	0	0	0
Infrastructure - drainage	250,000	0	0	0	0	0	0
Infrastructure - parks and ovals	1,202,047	0	0	0	0	0	0
Other infrastructure - bridges	0	0	0	0	0	0	0
Other infrastructure - lighting	0	0	0	0	0	0	0
Total	6,236,615	0	0	0	0	0	0
(c) Right of Use Assets							
Right of use - land	0	0	0	0	0	0	0
Right of use - furniture and fittings	268238	0	0	0	0	0	0
	268,238	0	0	0	0	0	0
Total	9,722,134	0	(563,559)	0	563,559	0	0

2025/26 Forecast

	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$		$	$	$
Land - freehold land							0
Buildings - non-specialised	1,948,515						0
Furniture and equipment	460,227						0
Plant and equipment	60,000						0
Motor Vehicles	940,170		(293,098)		293,098		0
Total	3,408,912	0	(293,098)	0	293,098	0	0
(b) Infrastructure							
Infrastructure - roads	7,594,289						0
Infrastructure - footpaths	397,692						0
Infrastructure - drainage	92,775						0
Infrastructure - parks and ovals	487,683						0
Other infrastructure - bridges	219,000						0
Other infrastructure - lighting	926,500						0
Total	9,717,939	0	0	0	0	0	0
(c) Right of Use Assets							
Right of use - land	4,528						0
Right of use - furniture and fittings	55,883						0
	60,411	0	0	0	0	0	0
Total	13,187,262	0	(293,098)	0	293,098	0	0

2025/26 Budget

	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$		$	$	$
Land - freehold land	0						0
Buildings - non-specialised	1,923,665						0
Furniture and equipment	550,227						0
Plant and equipment	10,000						0
Motor Vehicles	940,170		(248,098)		248,098		0
Total	3,424,062	0	(248,098)	0	248,098	0	0
(b) Infrastructure							
Infrastructure - roads	4,691,790						0
Infrastructure - footpaths	323,907						0
Infrastructure - drainage	92,775						0
Infrastructure - parks and ovals	392,523						0
Other infrastructure - bridges	219,000						0
Other infrastructure - lighting	0						0
Total	5,719,995	0	0	0	0	0	0
(c) Right of Use Assets							
Right of use - land	4,528						0
Right of use - furniture and fittings	55,883						0
	60,411	0	0	0	0	0	0
Total	9,204,468	0	(248,098)	0	248,098	0	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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Forecast	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	1,740,649	1,671,290	1,671,290
Furniture and equipment	113,421	108,902	108,902
Plant and equipment	44,601	42,824	42,824
Motor Vehicles	304,808	292,563	292,563
Infrastructure - roads	2,870,032	2,755,689	2,755,689
Infrastructure - footpaths	565,493	542,960	542,960
Infrastructure - drainage	504,026	483,942	483,942
Infrastructure - parks and ovals	579,107	556,032	556,032
Other infrastructure - bridges	528,612	507,549	507,549
Other infrastructure - lighting	98,347	174,080	174,080
Other infrastructure - car parks	181,304	94,428	94,428
Right of use - land	9,757	9,368	9,368
Right of use - furniture and fittings	111,042	106,617	106,617
	7,651,199	7,346,244	7,346,244
By Program			
Law, order, public safety	220,038	211,270	211,270
Health	55,509	53,302	53,302
Education and welfare	2,704	2500	2500
Community amenities	75,086	72,094	72,094
Recreation and culture	1,850,120	1,776,399	1,776,399
Transport	4,720,194	4,532,111	4,532,111
Economic services	1,458	1,400	1,400
Other property and services	726,100	697,168	697,168
	7,651,209	7,346,244	7,346,244

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:
Major depreciation periods used for each class of depreciable

Buildings - non-specialised	
- sub-structure	18 to 90 years
- super-structure	15 to 75 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
Infrastructure - Car Parks	
- formation	Not depreciated
- pavement	30 to 80 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.

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Forecast New Leases	2025/26 Forecast Lease Principal repayments	Forecast Lease Principal outstanding 30 June 2026	2025/26 Forecast Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Recreation and culture					0			0					0					0	
ERC Cardio Equipment	18	Simple Leasing	2.2%	60 months	0	268,238	(53,648)	214,590	(2,235)	9,690	60,411	(63,253)	6,848	(6,098)	9,690	60,411	(63,253)	6,848	(6,098)
					0	268,238	(53,648)	214,590	(2,235)	9,690	60,411	(63,253)	6,848	(6,098)	9,690	60,411	(63,253)	6,848	(6,098)

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.

8. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Forecast New Loans	2025/26 Forecast Principal Repayments	Forecast Principal outstanding 30 June 2026	2025/26 Forecast Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Depot Land	66	WATC	4.07%	113,135		(74,661)	38,474	(4,733)	184,848		(71,713)	113,135	(8,122)	184,848		(71,713)	113,135	(4,733)
Glen Huon Oval Club Roc	69	WATC	3.84%	693,206		(51,730)	641,476	(30,718)	743,005		(49,799)	693,206	(33,007)	743,004		(49,800)	693,204	(30,718)
Wanju DCP / Waterloo In	70	WATC	1.44%	388,450		(75,476)	312,974	(7,998)	462,850		(74,400)	388,450	(9,468)	462,851		(74,400)	388,451	(7,998)
Waste Bins (3 Bin Systen	71	WATC	1.91%	142,370		(46,558)	95,812	(3,039)	188,051		(45,681)	142,370	(4,481)	188,051		(45,681)	142,370	(3,039)
Eaton Oval Clubrooms	72	WATC	4.66%	631,390		(25,058)	606,332	(33,501)	655,320		(23,930)	631,390	(34,714)	655,320		(23,930)	631,390	(33,501)
Library/Admin Centre, Ea	73	WATC	4.45%	5,397,973		(218,853)	5,179,120	(272,990)	5,607,474		(209,501)	5,397,973	(283,841)	5,646,371		(209,501)	5,436,870	(272,990)
Library/Admin Centre, Ea	74	WATC	5.27%	1,410,183		(48,539)	1,361,644	(83,494)	1,456,260		(46,077)	1,410,183	(86,304)	1,453,808		(46,077)	1,407,731	(83,494)
ERP System	75	WATC	4.95%	1,527,327		(77,790)	1,449,537	(85,039)	1,600,000		(74,077)	1,525,923	(89,281)	1,563,556		(73,345)	1,490,211	(85,039)
				10,304,033	0	(618,665)	9,685,368	(521,512)	10,897,808	0	(595,179)	10,302,629	(549,218) 0	10,897,809	0	(594,447)	10,303,362	(521,512)

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.

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
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	9,685,368	10,302,629	10,303,362

MATERIAL ACCOUNTING POLICIES

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget Opening Balance	2026/27 Budget Transfer to	2026/27 Budget Transfer (from)	2026/27 Budget Closing Balance	2025/26 Forecast Opening Balance	2025/26 Forecast Transfer to	2025/26 Forecast Transfer (from)	2025/26 Forecast Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by legislation												
(a) Burekup Public Open Space Reserve	82,648	5,145		87,793	80,077	2,571		82,648	77,330	2,571		79,901
(b) Eaton Drive - Access Construction Reserve	67,384	4,195		71,579	65,143	2,241		67,384	67,411	2,241		69,652
(c) Eaton Drive - Scheme Construction Reserve	104,615	6,512		111,127	101,092	3,523		104,615	105,964	3,523		109,487
(d) Unspent Specific Area Rate - Bulk Waste Collection Reserve	41,778	2,601		44,379	39,306	2,472		41,778	77,093	2,472		79,565
(e) Unspent Specific Area Rate - Eaton Landscaping Reserve	44,241	2,754		46,995	41,678	2,563		44,241	355	2,563		2,918
(f) Collie River (Eaton Drive) Bridge Construction Reserve	72,863	4,536		77,399	72,851	12		72,863	74,359	12		74,371
	413,529	25,743	0	439,272	400,147	13,382	0	413,529	402,512	13,382	0	415,894
Restricted by council												
(g) Employee Relief Reserve	318,316	24,815	(42,600)	300,531	308,574	14,742	(5,000)	318,316	292,981	14,742	(5,000)	302,723
(h) Information Technology Reserve	952,516	409,294	(414,985)	946,825	977,471	374,975	(399,930)	952,516	751,138	374,975	(572,132)	553,981
(i) Road Safety Programs Reserve	40,369	2,513	0	42,882	39,202	1,167	0	40,369	35,103	1,167	0	36,270
(j) Tourism Reserve	13,398	834	0	14,232	12,981	417	0	13,398	12,536	417	0	12,953
(k) Executive & Compliance Vehicle Reserve	254,364	150,834	(59,616)	345,582	199,817	139,510	(84,963)	254,364	135,635	139,510	(84,963)	190,182
(l) Employee Leave Entitlements Reserve	0	10,000	0	10,000	59,819	0	(59,819)	0	57,938	26,506	0	84,444
(m) Refuse Site Environmental Works Reserve	221,368	13,780	0	235,148	214,492	6,876	0	221,368	206,789	6,876	0	213,665
(n) Recycling Education Reserve	64,798	29,034	(26,746)	67,086	63,480	26,998	(25,680)	64,798	60,077	26,998	(25,680)	61,395
(o) Eaton Recreation Centre - Equipment Reserve	360,556	122,445	(151,897)	331,104	418,909	110,827	(169,180)	360,556	325,636	110,827	(169,180)	267,283
(p) Council Land Development Reserve	43,314	12,696	(5,000)	51,010	37,168	11,146	(5,000)	43,314	34,475	11,146	(5,000)	40,621
(q) Sale of Land Reserve	200,768	12,498	(89,000)	124,266	292,738	8,030	(100,000)	200,768	241,513	8,030	(100,000)	149,543
(r) Accrued Salaries Reserve	590,700	41,771	0	632,471	567,640	23,060	0	590,700	543,158	23,060	0	566,218
(s) Carried Forward Projects Reserve	1,494,206	300,000	(1,739,175)	55,031	1,536,970	309,744	(1,415,674)	1,494,206	1,696,462	309,744	(1,403,411)	602,795
(t) Strategic Planning Studies Reserve	123,394	27,681	(87,500)	63,575	115,837	8,682	(1,125)	123,394	110,736	8,682	(1,125)	118,293
(u) Town Planning Consultancy Reserve	78,541	34,889	(36,453)	76,978	68,557	30,984	(21,000)	78,541	29,591	30,984	(21,000)	39,575
(v) Parks & Reserves Upgrades Reserve	573,639	385,709	(490,908)	468,440	411,397	363,221	(200,979)	573,639	397,614	363,221	(180,979)	579,856
(w) Election Expenses Reserve	90,259	45,619	0	135,878	77,718	77,541	(65,000)	90,259	76,423	77,541	(65,000)	88,964
(x) Pathways Reserve	102,386	206,374	(190,673)	118,087	168,962	154,901	(221,477)	102,386	147,392	154,901	(147,692)	154,601
(y) Asset / Rates Revaluation Reserve	174,351	90,853	(98,920)	166,284	173,229	80,000	(78,878)	174,351	202,530	80,000	(78,878)	203,652
(z) Refuse & Recycling Bin Replacement Reserve	39,077	7,433	(20,000)	26,510	81,843	7,634	(50,400)	39,077	79,207	7,634	0	86,841
(aa) Storm Water Reserve	136,601	158,503	(250,000)	45,104	193,165	36,211	(92,775)	136,601	186,804	36,211	(92,775)	130,240
(ab) Fire Control Reserve	12,779	795	0	13,574	12,779	0	0	12,779	12,340	0	0	12,340
(ac) Contribution to Works Reserve	1,069,344	66,567	0	1,135,911	1,036,102	33,242	0	1,069,344	999,759	33,242	0	1,033,001
(ad) Unspent Grants Reserve	943,776	1,318,140	(1,318,140)	943,776	886,881	922,499	(865,604)	943,776	1,789,362	1,855,792	(1,667,459)	1,977,695
(ae) Swimming Pool Inspection Reserve	9,734	606	0	10,340	9,734	0	0	9,734	9,246	0	0	9,246
(af) Plant & Engineering Equipment Reserve	741,794	361,177	(938,675)	164,296	926,717	296,320	(638,109)	741,794	596,098	296,320	(638,109)	254,309
(ag) Road Construction and Major Maintenance Reserve	582,323	436,250	(509,807)	508,766	1,640,594	248,981	(1,307,252)	582,323	1,473,112	248,981	(914,020)	808,073
(ah) Building Maintenance Reserve	654,456	520,210	(339,950)	834,716	1,373,040	622,216	(1,340,800)	654,456	1,420,030	622,216	(1,190,950)	851,296
(ai) Waste Management Reserve	171,341	72,478	(80,000)	163,819	0	171,341	0	171,341	0	50,000	0	50,000
(aj) Unspent Loan Reserve	1,686,731	0	(1,316,012)	370,719	2,025,341	0	(338,610)	1,686,731	1,549,377		(557,000)	992,377
	11,745,199	4,863,798	(8,206,056)	8,402,941	13,931,158	4,081,265	(7,487,255)	11,745,199	13,473,062	4,919,723	(7,920,353)	10,472,432
	12,158,728	4,889,541	(8,206,056)	8,842,213	14,331,305	4,094,647	(7,487,255)	12,158,728	13,875,574	4,933,105	(7,920,353)	10,888,326

(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 Ass	Established for the acquisition or lease of software and computer equipment.
(i) Road Safety Programs Reserve	As funds become available for	Established to hold contributions from road transport permits which are to be used for general road safety programs in the Shire.
(j) Tourism Reserve	As funds become available for	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 Ass	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.
(n) Recycling Education Reserve	As funds become available for	Unspent recycling education funds for use in special education programs and as a contribution toward the shared Waste Education Officer's salary.
(o) Eaton Recreation Centre - Equipment Reserve	As scheduled in Council's Ass	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 identif	Established to hold funds from the sale of Council land.
(r) Accrued Salaries Reserve	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
(s) Carried Forward Projects 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
(t) Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.
(u) Town Planning Consultancy Reserve	As funds become available for	Established to fund the engagement of consultants to undertake Town Planning Studies.
(v) Parks & Reserves Upgrades Reserve	As scheduled in Council's Ass	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 Ass	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 Ass	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	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	Established to account for unspent Swimming Pool Inspection Levy.
(af) Plant & Engineering Equipment Reserve	As scheduled in Council's Ass	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	Established to provide funds for the upgrade and renewal of the Council's transport infrastructure.
(ah) Building Maintenance Reserve	As scheduled in Council's Ass	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.

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Forecast	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments			
- Reserve accounts	504,587	484,566	484,566
- Other funds	404,645	350,000	261,101
Late payment of fees and charges *	8,062	7,356	5,161
Other interest revenue	188,734	172,207	163,000
	1,106,028	1,014,129	913,828

* 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	2026/27 Budget	2025/26 Forecast	2025/26 Budget
(b) Auditors remuneration			
Audit services	70,044	67,253	64,691
Other services	11,457	11,000	11,000
	81,501	78,253	75,691
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	521,512	549,218	521,512
Interest on lease liabilities (refer Note 7)	2,235	0	0
	523,747	549,218	521,512
(d) Write offs			
General rate	2,650	2,500	2,500
	2,650	2,500	2,500

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Forecast	2025/26 Budget
	$	$	$
President			
President's allowance	34,270	33,110	31,990
Meeting attendance fees	23,503	22,708	24,336
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	2,800	2,863	2,867
Travel and accommodation expenses	684	657	657
Superannuation contribution payments	6,933	0	6,759
Annual allowance for travel and accommodation expenses			
	68,190	59,338	66,609
Deputy President			
Deputy President's allowance	8,568	7,998	7,998
Meeting attendance fees	15,182	14,509	14,509
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	2,800	2,867	2,867
Travel and accommodation expenses	684	657	657
Superannuation contribution payments	2,850	2,700	2,700
Annual allowance for travel and accommodation expenses			
	30,084	28,731	28,731
Council member 1			
Meeting attendance fees	15,182	13,522	14,509
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	2,800	2,648	2,867
Travel and accommodation expenses	684	657	657
Superannuation contribution payments	2,028	1,741	1,741
Annual allowance for travel and accommodation expenses			
	20,694	18,568	19,774
Council member 2			
Meeting attendance fees	15,182	13,522	14,509
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	2,800	2,648	2,867
Travel and accommodation expenses	684	657	657
Superannuation contribution payments	2,028	1,741	1,741
Annual allowance for travel and accommodation expenses			
	20,694	18,568	19,774
Council member 3			
Meeting attendance fees	15,182	13,522	14,509
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	2,800	2,648	2,867
Travel and accommodation expenses	684	657	657
Superannuation contribution payments	2,028	1,741	1,741
Annual allowance for travel and accommodation expenses			
	20,694	18,568	19,774
Council member 4			
Meeting attendance fees	15,182	13,522	14,509
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	2,800	2,648	2,867
Travel and accommodation expenses	684	657	657
Superannuation contribution payments	2,028	1,741	1,741
Annual allowance for travel and accommodation expenses			
	20,694	18,568	19,774
Council member 5			
Meeting attendance fees	15,182	13,522	14,509
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	2,800	2,648	2,867
Travel and accommodation expenses	684	657	657
Superannuation contribution payments	2,028	1,741	1,741
Annual allowance for travel and accommodation expenses			
	20,694	18,568	19,774
Council member 6			
Meeting attendance fees	15,182	13,522	14,509
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	2,800	2,648	2,867
Travel and accommodation expenses	684	657	657
Superannuation contribution payments	2,028	1,741	1,741
Annual allowance for travel and accommodation expenses			
	20,694	18,568	19,774
Council member 7			
Meeting attendance fees	15,182	13,522	14,509
Child care expenses	1,500	1,400	1,400
Other expenses	100	100	100
ICT expenses			
Annual allowance for ICT expenses	2,800	2,647	2,867
Travel and accommodation expenses	684	656	656
Superannuation contribution payments	2,028	1,741	1,741
Annual allowance for travel and accommodation expenses			
	22,294	20,066	21,273
Independent Chair ARIC			
Meeting attendance fees	12,000		
Child care expenses			
Other expenses	1,000		
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Superannuation contribution payments			
Annual allowance for travel and accommodation expenses			
	13,000	0	0
Total Council Member Remuneration	257,729	219,540	235,257
President's allowance	34,270	33,110	31,990
Deputy President's allowance	8,568	7,998	7,998
Meeting attendance fees	156,959	131,871	140,408
Child care expenses	1,500	1,400	1,400
Other expenses	1,100	100	100
ICT expenses	0	0	0
Annual allowance for ICT expenses	25,200	24,262	25,803
Travel and accommodation expenses	6,156	5,912	5,912
Superannuation contribution payments	23,976	14,887	21,646
Annual allowance for travel and accommodation expenses	0	0	0
	257,729	219,540	235,257

12. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction during FY 2026/27

12. 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 2026/27.

12. INVESTMENT IN ASSOCIATES

(a) Investment in associate

It is not anticipated that Council will be party to any Investment in Associates during FY 2026/27.

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.

14. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

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

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

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

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

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

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

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

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

14. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	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	Aviation fuel, kiosk and visitor centre 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

15. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

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

16. FEES AND CHARGES

	2026/27 Budget	2025/26 Forecast	2025/26 Budget
	$	$	$
By Program:			
Governance	300	300	300
General purpose funding	191657	183,648	183,648
Law, order, public safety	74541	70,250	100,549
Health	31838	29,250	29,250
Education and welfare	500	500	500
Community amenities	2510094	2,214,793	2,189,582
Recreation and culture	1627531	1,516,003	1,772,973
Transport	8269	5,800	6,000
Economic services	258860	237,200	208,992
Other property and services	106928	223,350	146,053
	4,810,518	4,481,094	4,637,847

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

2026/27 ANNUAL BUDGET PAPERS

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SHIRE OF DARDANUP
ANNUAL BUDGET
2026/27

Schedule 3 - GENERAL PURPOSE FUNDING

Summary	FY 2026-27 Budget Estimate $
Revenue	
Rates	19,336,858
Grants, subsidies and contribution	1,647,675
Fees & charges	191,657
Interest revenue	1,106,028
Other revenue	21,549
	22,303,767
Expenses	
Materials and contracts	(208,406)
Other expenditure	(490,270)
	(698,677)
	21,605,090
Net Result for the Period	**21,605,090**

NOTES AND EXPLANATORY MATERIAL
P03031-RATES

	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Rates							
General Rates		19,081,201	AD14003	10460	11005	P03031	D201
Interim Rates & Back Rates		300,507	AD14003	10465	11010	P03031	D201
Concessions on Rates		(44,851)	AD14003	10475	11020	P03031	D201
Total Rates		19,336,858					
Other Expenditure							
Rates Written Off		(2,650)	AD14003	10775	28030	P03031	D201
Total Other Expenditure		(2,650)					
Net Result for the Period		**19,334,208**					

NOTES AND EXPLANATORY MATERIAL
P03032-OTHER GENERAL PURPOSE FUNDING

	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
LGGC Financial Assistance Grants		902,414	AD14003	10270	12025	P03032	D201
LGGC Local Road Grant		745,261	AD14003	10275	12025	P03032	D201
Total Grants, Subsidies & Contributions		1,647,675					
Fees & Charges							
Rates Instalment Fee		102,197	AD14003	10490	13050	P03032	D201
Property Enquiry Fees & Reports		89,460	AD14003	10485	13055	P03032	D201
Total Fees & Charges		191,657					
Interest Revenue							
Interest on Municipal Funds		404,645	AD14003	10355	15005	P03032	D201
Interest on Rate Instalments		88,547	AD14003	10340	15015	P03032	D201
Interest on Rate Arrears		100,187	AD14003	10345	15020	P03032	D201
Interest on Reserves		504,587	AD14003	10365	15030	P03032	D201
Interest on Deferred Pensioners		8,062	AD14003	10350	15040	P03032	D201
Total Interest Revenue		1,106,028					
Other Revenue							
Reimbursements Legal Expenses		21,549	AD14003	10860	16015	P03032	D201
Reimbursements Bank Fees		0	AD14003	10860	16020	P03032	D201
Receipt Rounding		0					
Total Other Revenue		21,549					

NOTES AND EXPLANATORY MATERIAL
P03032-OTHER GENERAL PURPOSE FUNDING

	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Materials and Contracts							
Legal Services		(21,549)	AD14003	26070	22020	P03032	D201
Printing & Stationery		(21,442)	AD14003	26092	22050	P03032	D201
Bank Fees & Charges		(55,720)	AD14003	26012	22055	P03032	D201
Valuation Expenses	32.1	(98,920)	AD14003	26003	22060	P03032	D201
Postage & Freight		(10,775)	AD14003	26097	22065	P03032	D201
Total Materials and Contracts		(208,406)					
Other Expenditure							
Bad Debt Provision/Write Offs (Non Rates)		(1,200)	AD14003	26039	28025	P03032	D201
Other Expenditure	32.2	(2,083)					
Allocation of Admin Overheads - Other Expenses		(484,337)	AD14003	26005	28985	P03032	D201
Total Other Expenditure		(487,620)					
Net Result for the Period		**2,270,882**					

NOTES		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
32.1 Valuation Expenses (Reserve Funded)							
Interim Valuations - Valuer General		(21,549)					
UV Valuations - Valuer General		(12,371)					
GRV Valuations - Valuer General	3 Yearly	0					
Asset Revaluation (Accounting)	5 Yearly	(65,000)					
Asset Revaluation (Insurance)	Major assets 3 Yearly Otherwise 5 Yearly	0					
UV/GRV Property Use Review	3 Yearly	0					
		(98,920)					
32.2 Other Expenditure							
Receipt / BAS Rounding Expense		(83)	AD14003	26106	16030	P03032	D201
Rates Early Payment Prize		(2,000)	AD14003	26081	28035	P03032	D201
		(2,083)					

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/27

Schedule 4 - GOVERNANCE

Summary	FY 2026-27 Budget Estimate
	$
Revenue	
Fees & charges	300
Other revenue	3,500
	3,800
Expenses	
Materials and contracts	(333,657)
Other expenditure	(1,749,867)
	(2,083,524)
	(2,079,724)
Net Result for the Period	**(2,079,724)**

NOTES AND EXPLANATORY MATERIAL
P04041-MEMBERS OF COUNCIL

	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Other Revenue							
Reimbursements		500	AD14004	10860	16010	P04041	D201
Total Other Revenue		500					
Materials and Contracts							
Elected Members Telephone and IT Expenses		(2,916)	AD14004	26025	22075	P04041	D201
Election Expenses		0	AD14004	26027	22080	P04041	D201
Total Materials and Contracts		(2,916)					
Other Expenditure							
Members Fees & Allowances	41.1	(257,729)					
Other Expenditure		(1,042)	AD14004	26025	28035	P04041	D201
Members Accomodation & Travel		(6,157)	AD14004	26023	28060	P04041	D201
Members Training & Conferences		(29,844)	AD14004	26019	28065	P04041	D100
Allocation of Admin Overheads - Other Expenses		(726,506)	AD14004	26005	28985	P04041	D201
Total Other Expenditure		(1,021,278)					
Net Result for the Period		**(1,023,695)**					

NOTES AND EXPLANATORY MATERIAL
P04042-GOVERNANCE

	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Other Charges		300	AD14004	10420	13045	P04042	D202
Total Fees & Charges		300					
Other Revenue							
Reimbursements		3,000	AD14004	10860	16010	P04042	D202
Total Other Revenue		3,000					
Materials and Contracts							
Consultants	42.1	(79,000)					
Legal Services		(41,660)	AD14004	26070	22020	P04042	D201
Public Relations, Marketing & Promotions	42.2	(31,245)					
Refreshments / Receptions	42.3	(49,732)					
Audit Fees	42.4	(81,500)	AD14004	20001	22095	P04042	D201
Regional Resource Sharing Programs		(45,000)	AD14004	26029	22105	P04042	D201
Minor Assets < $5,000		(2,604)	AD14004	26004	22110	P04042	D201
Total Materials and Contracts		(330,741)					
Other Expenditure							
Other Expenditure		(2,083)	AD14004	20001	28035	P04042	D202
Allocation of Admin Overheads - Other Expenses		(726,506)	AD14004	26005	28985	P04042	D201
Total Other Expenditure		(728,589)					
Net Result for the Period		**(1,056,030)**					

	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES						
41.1 Members Fees & Allowances						
President's Annual Allowance	(34,270)	AD14004	26091	28005	P04041	D201
President's Meeting Attendance Fees	(23,503)	AD14004	26091	28005	P04041	D201
President's ICT Expenses	(2,800)	AD14004	26289	28005	P04041	D201
Superannuation Contribution Payments	(6,933)	AD14004	26290	28005	P04041	D201
	(67,506)					
Deputy President's Annual Allowance	(8,568)	AD14004	26038	28005	P04041	D201
Deputy President's Meeting Attendance Fees	(15,182)	AD14004	26038	28005	P04041	D201
Deputy President's ICT Expenses	(2,800)	AD14004	26291	28005	P04041	D201
Superannuation Contribution Payments	(2,850)	AD14004	26292	28005	P04041	D201
	(29,399)					
All Other Council Members' Meeting Attendance Fees	(106,274)	AD14004	26021	28005	P04041	D201
Independent Chair (ARIC) Meeting Attendance Fee	(12,000)	AD14004	26293	28005	P04041	D201
All Other Council Members' Child Care Expenses	(1,500)	AD14004	26295	28005	P04041	D201
All Other Council Members' Other Expenses	(100)	AD14004	26025	28005	P04041	D201
Independent Chair (ARIC) Other Expenses	(1,000)	AD14004	26294	28005	P04041	D201
All Other Council Members' ICT Expenses	(19,600)	AD14004	26022	28005	P04041	D201
Superannuation Contribution Payments	(14,193)	AD14004	26296	28005	P04041	D201
	(154,667)					
Total Members Fees & Allowances	(199,797)					
Total Members Childcare Expenses	(1,500)					
Total Members Other Expenses	(1,100)					
Total Members ICT Expenses	(25,200)					
Total Members Travel	(6,157)					
Total Superannuation Contribution Payments	(23,976)					
	(257,729)					

NOTES		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
42.1 Consultants							
Consultancy-Fleet Management Plan Review	Biannualy	0	AD14004	26018	22010	P04042	D201
Consultancy-Strategic Community Plan	4 Yrly	(23,000)	AD14004	26264	22010	P04042	D201
Consultancy-Timber Milling		(20,000)	AD14004	26264	22010	P04042	D201
Consultancy-Strategic Studies	5% Res Funde	(30,000)	AD14004	26266	22010	P04042	D201
Consultancy-Employee KPI Actions		0	AD14004	26267	22010	P04042	D201
Consultancy - Governance Health Review	4 Yrly	0	AD14004	26285	22010	P04042	D201
Risk Management	3 Yrly	(6,000)	AD14004	26105	22010	P04042	D201
Consultancy-Government Advocacy Strategy	Budget Req	0	AD14004	26268	22010	P04042	D201
		(79,000)					
42.2 Public Relations, Marketing & Promotions							
Marketing		(10,415)	AD14004	26087	22070	P04042	D101
Public Relations - Newsletter		(20,830)	AD14004	26093	22070	P04042	D101
		(31,245)					
42.3 Refreshments / Receptions							
Councillor Meals & Entertainment		(12,498)	AD14004	26024	22085	P04042	D202
Regional Meetings		(1,042)	AD14004	26185	22085	P04042	D202
Meeting Expenses		(26,819)	AD14004	26146	22085	P04042	D202
Sundry Expenditure		(9,374)	AD14004	10345	22085	P04042	D202
		(49,732)					
42.4 Audit Fees							
Audit Fees		(70,044)					
Grant Acquittals		(11,457)					
Financial Management System Review - 3 Yr		0					
Audit Regulation 17 Review - 4 Yr		0					
		(81,500)					

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Schedule 5 - LAW, ORDER & PUBLIC SAFETY

Summary	FY 2026-27 Budget Estimate $
Revenue	
Grants, subsidies and contribution	544,380
Fees & charges	74,541
Other revenue	500
	619,420
Expenses	
Employee costs	(509,194)
Materials and contracts	(857,448)
Depreciation	(220,028)
Insurance	(71,828)
Other expenditure	(1,266,077)
	(2,924,574)
	(2,305,154)
Capital grants, subsidies and contribution	263,841
	263,841
Net Result for the Period	**(2,041,313)**

NOTES AND EXPLANATORY MATERIAL
P05051-FIRE PREVENTION

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants	MAFS	202,000	AD14010	10235	12005	P05051	D401
Total Grants, Subsidies & Contributions		202,000					
Fees & Charges							
Fines, Penalties & Admin Fees	51.1	22,792	Refer Note				
Total Fees & Charges		22,792					
Materials and Contracts							
Other Materials & Contracts	51.2	(268,173)	Refer Note				
Total Materials and Contracts		(268,173)					
Depreciation on Non-Current Assets							
Depreciation - Buildings		(136,647)	AD14019	26037	24005	P05051	D201
Depreciation - Motor Vehicles		(76,725)	AD14019	26037	24045	P05051	D201
Total Depreciation on Non-Current Assets		(213,372)					
Other Expenditure							
Allocation of Admin Overheads - Other Expenses		(484,337)	AD14019	26005	28985	P05051	D201
Total Other Expenditure		(484,337)					
Net Result for the Period		**(741,090)**					

NOTES AND EXPLANATORY MATERIAL
P05052-ANIMAL CONTROL

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Statutory Fees	52.1	36,259	Refer Note				
Fines, Penalties & Admin Fees		5,442	AD14019	10200	13040	P05052	D401
Other Charges	52.2	7,347	Refer Note				
Total Fees & Charges		49,049					
Other Revenue							
Reimbursements		500	AD14010	10860	16010	P05052	D401
Total Other Revenue		500					
Employee Costs							
Salaries & Wages		(155,604)	AD14019	20081	21005	P05052	D401
Superannuation		(23,341)	AD14019	26110	21015	P05052	D401
Training & Conferences		(7,000)	AD14019	26041	21060	P05052	D401
Protective Clothing & Uniforms		(2,390)	AD14019	26095	21070	P05052	D401
Other Employee Costs		(2,090)	AD14019	26031	21085	P05052	D401
Travel / Accomodation		(1,020)	AD14019	26130	21100	P05052	D401
Total Employee Costs		(191,444)					
Materials and Contracts							
Advertising		(1,120)	AD14019	26000	22005	P05052	D401
Legal Services		(1,562)	AD14019	26070	22020	P05052	D401
Other Materials & Contracts	52.3	(21,150)	Refer Note				
Telephone, Data & Line Rental		(4,534)	AD14019	26127	22035	P05052	D102
Plant & Vehicle Costs	Appendix I	(15,957)	Refer Appendix				
Printing & Stationery		(3,801)	AD14019	26092	22050	P05052	D401
Minor Assets < $5,000		(2,604)	AD14019	26004	22110	P05052	D401
Total Materials and Contracts		(50,728)					

NOTES AND EXPLANATORY MATERIAL
P05052-ANIMAL CONTROL

ACCOUNT	Notes	FY 2026-27 Budget Estimate	Job	Job Task	GL	Program	Dept
Depreciation on Non-Current Assets							
Depreciation - Motor Vehicles	Appendix I	(6,656)	Refer Appendix				
Total Depreciation on Non-Current Assets		(6,656)					
Insurance Expenses							
Motor Vehicle Insurance	Appendix I	(1,451)	Refer Appendix				
Total Insurance Expenses		(1,451)					
Other Expenditure							
Bad Debt Provision/Write Offs (Non Rates)		(1,100)	AD14019	26039	28025	P05052	D201
Other Expenditure		(3,600)	AD14019	20001	28035	P05052	D401
Allocation of Admin Overheads - Other Expenses		(387,470)	AD14019	26005	28985	P05052	D201
Total Other Expenditure		(392,170)					
Net Result for the Period		**(592,900)**					

NOTES AND EXPLANATORY MATERIAL
P05053-OTHER LAW ORDER & PUBLIC SAFETY

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants	CESM (50%)	91,303	AD14010	10235	12005	P05053	D401
Total Grants, Subsidies & Contributions		91,303					
Fees & Charges							
Fines, Penalties & Admin fees		1,100	AD14010	10200	13040	P05053	D401
Other Charges		1,600	AD14010	10570	13045	P05053	D401
Total Fees & Charges		2,700					
Employee Costs							
Salaries & Wages		(276,304)	AD14019	20081	21005	P05053	D401
Superannuation		(41,446)	AD14019	26110	21015	P05053	D401
Total Employee Costs		(317,750)					
Materials and Contracts							
Other Materials & Contracts	53.1	(88,806)	Refer Note				
Minor Assets < $5,000		(5,200)	AD14019	26004	22110	P05053	D401
Total Materials and Contracts		(94,006)					
Other Expenditure							
Other Expenditure		(2,100)	AD14019	20001	28035	P05053	D401
Allocation of Admin Overheads - Other Expenses		(387,470)	AD14019	26005	28985	P05053	D201
Total Other Expenditure		(389,570)					
Net Result for the Period		**(707,323)**					

NOTES AND EXPLANATORY MATERIAL
P05054-FIRE PREVENTION (ESL)

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants - DFES	54.1	251,077					
Total Grants, Subsidies & Contributions		251,077					
Non Operating Grants, Subsidies & Contributions							
Non Operating Grants - DFES	54.3	263,841					
Total Non Operating Grants,Subsidies&Contributions		263,841					
Materials and Contracts							
Other Materials & Contracts - ESL + DFES P&E	54.2	(444,541)					
Total Materials and Contracts		(444,541)					
Insurance Expenses							
General Insurance - ESL	54.2	(70,377)					
Total Insurance Expenses		(70,377)					
Other Expenditure							
Grants, Donations & Subsidies		0					
Total Other Expenditure		0					
Net Result for the Period		**0**					

		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES							
51.1 Fines, Penalties & Admin Fees							
ESL Administration Fees		6,465	AD14010	10185	13040	P05051	D401
Fines & Penalties		16,327	AD14010	10200	13040	P05051	D401
Total Fines, Penalties & Admin Fees		22,792					
51.2 Other Materials & Contracts							
Contribution to Fire Mitigation Officer	Capel	(41,135)	BF05021	26187	22025	P05051	D401
Grant Funded Expenditure - Other	Other	(2,000)	BF05020	26187	22025	P05051	D401
Grant Funded Expenditure - MAFS Expenditure	MAFS	(202,000)	BF05022	26187	22025	P05051	D401
Contribution to Brigades - Training Allowances	IPC 15/04	(4,000)	BF05019	26029	22025	P05051	D401
Brigade Maintenance (LGGS Ineligible)	IPC 15/04	(5,800)	BF05019	27087	22025	P05051	D401
Fire Control Officer (FCO) Allowances	51.2a	(10,113)					
Fire Fighting		(3,125)	BF05001	26186	22025	P05051	D401
Total Other Materials & Contracts		(268,173)					
51.2a FCO Allowances							
Chief FCO Allowance x 1		(1,406)	AD14019	26297	22025	P05051	D401
Deputy Chief FCO Allowance x 2		(2,458)	AD14019	26298	22025	P05051	D401
FCO Allowance x 5		(5,208)	AD14019	26147	22025	P05051	D401
CBFCO Expenditure		(1,042)	AD14019	26299	22025	P05051	D401
Total FCO Allowances		(10,113)					
52.1 Statutory Fees							
Dog Registration Fees		31,079	AD14010	10685	13005	P05052	D401
Cat Registration Fees		5,180	AD14010	10070	13005	P05052	D401
Total Statutory Fees		36,259					

	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES						
52.2 Other Charges						
Pound Sustenance Fees	6,531	AD14019	10435	13045	P05052	D401
Animal Euthanasia	816	AD14010	10680	13045	P05052	D401
Total Other Charges	7,347					
52.3 Other Materials & Contracts						
Poundage Contract Exp - Animal Control	(10,885)	AD14019	26190	22025	P05052	D401
Animal Management Program	(10,265)	AD14019	26218	22025	P05052	D401
Total Other Materials & Contracts	(21,150)					
53.1 Other Materials & Contracts						
Council Bushland Reserves - Annual Firebreak Clear	(27,278)	EM05040	26051	22025	P05053	D401
LEMC	(1,042)	EM05030	26191	22025	P05053	D401
Emergency response and recovery	0	EM05031	26191	22025	P05053	D401
Project Seed Funding	0	EM05032	26191	22025	P05053	D401
Covid 19 / Pandemic response and recovery	0	EM05033	26191	22025	P05053	D401
Grant Funded Expenditure - Emergency Backup	0	EM05035	26191	22025	P05053	D401
Business Continuity Response Plan - Exercise	(12,000)	EM05036	26191	22025	P05053	D401
CESM - Grand Funded Expenditure (50% funded) - Vehicle Costs	(40,000)	BF05020	26300	22025	P05053	D401
CESM - Grant Funded Expenditure (50% funded) - Expenses	(3,800)	BF05020	26187	22025	P05053	D401
Abandoned Goods Impound & Storage Fee	(2,604)	AD14019	26010	22025	P05053	D401
Crime Prevention Expenditure	(2,083)	AD14019	26148	22025	P05053	D401
Total Other Materials & Contracts	(88,806)					

NOTES		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
54.1 Operating Grants - DFES							
Operating Grant to Fund Recurrent Expenditure		251,077	AD14010	10295	12005	P05054	D401
54.2 Materials, Contracts & Insurance							
Burekup Bushfire Station (ESL)		(21,900)	Refer Appendix				
Dardanup Central Bushfire Station (ESL)		(21,900)					
Ferguson Bushfire Station (ESL)		(21,900)					
J/C Brook Bushfire Station (ESL)		(21,900)					
Upper Ferguson Bushfire Station (ESL)		(21,900)					
Waterloo Bushfire Station (ESL)		(26,900)					
Wellington Mills Bushfire Station (ESL)		(21,900)					
West Dardanup Bushfire Station (ESL)		(21,900)					
Council (ESL) - Materials & Contracts		(500)					
Council (ESL) - Insurance		(70,377)					
Recurrent Expenditure Funded by DFES		(251,077)					
DFES Funded - Plant & Equipment	Appendix E	(263,841)	AD14019	26189	22025	P05054	D401
Total Materials, Contracts & Insurance		(514,918)					
54.3 Non Operating Grants - DFES							
DFES New Equipment Grant	Appendix E	263,841	AD14010	10285	18005	P05054	D401
DFES Land & Building Grant		0	AD14010	10295	18005	P05054	D401
Total Non Operating Grants - DFES		263,841					

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54.2 Materials, Contracts & Insurance

Job Task GL	FY 2026-27 Budget Estimate TOTAL	Job	Program	Dept
Burekup	(21,900)	BF05010	P05054	D401
Dardanup Central	(21,900)	BF05011	P05054	D401
Ferguson	(21,900)	BF05012	P05054	D401
J/C Brook	(21,900)	BF05013	P05054	D401
Upper Ferguson	(21,900)	BF05014	P05054	D401
Waterloo	(26,900)	BF05015	P05054	D401
Wellington Mills	(21,900)	BF05016	P05054	D401
West Dardanup	(21,900)	BF05017	P05054	D401
Council	(70,877)	BF05018	P05054	D401
	(251,077)			

SHIRE OF DARDANUP
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Schedule 7 - HEALTH

Summary	FY 2026-27 Budget Estimate
	$
Revenue	
Fees & charges	31,838
Other revenue	100
	31,938
Expenses	
Employee costs	(258,817)
Materials and contracts	(32,863)
Utility charges	(1,285)
Depreciation	(55,509)
Insurance	(4,591)
Other expenditure	(485,557)
	(838,622)
	(806,685)
Net Result for the Period	**(806,685)**

NOTES AND EXPLANATORY MATERIAL
P07071-MATERNAL & INFANT HEALTH

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Employee Costs							
Salaries & Wages		0	BU07001	20303	21005	P07071	D302
Total Employee Costs		0					
Materials and Contracts							
Other Materials & Contracts		(6,468)	BU07001	20303	22025	P07071	D302
Total Materials and Contracts		(6,468)					
Utility Charges							
Electricity		(1,285)	BU07001	20303	23010	P07071	D302
Total Utility Charges		(1,285)					
Depreciation on Non-Current Assets							
Depreciation - Buildings		(51,375)	AD14015	26037	24005	P07071	D302
Total Depreciation on Non-Current Assets		(51,375)					
Insurance Expenses							
Property Insurance		(4,201)	BU07001	20303	27005	P07071	D302
Total Insurance Expenses		(4,201)					
Other Expenditure							
Allocation of Public Works - Other Expenses		(334)	BU07001	20303	28990	P07071	D201
Total Other Expenditure		(334)					
Net Result for the Period		**(63,663)**					

NOTES AND EXPLANATORY MATERIAL
P07074-HEALTH INSPECTION / ADMIN

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Other Charges		31,838	AD14015	10770	13045	P07074	D401
Total Fees & Charges		31,838					
Other Revenue							
Reimbursements		100	AD14015	10860	16010	P07074	D401
Total Other Revenue		100					
Employee Costs							
Salaries & Wages		(212,911)	AD14015	20081	21005	P07074	D401
Superannuation		(31,937)	AD14015	26110	21015	P07074	D401
Training & Conferences		(3,500)	AD14015	26041	21060	P07074	D401
Protective Clothing & Uniforms		(1,560)	AD14015	26095	21070	P07074	D401
Fringe Benefits Tax		(8,400)	AD14015	26049	21080	P07074	D401
Travel / Accomodation		(510)	AD14015	26130	21100	P07074	D401
Total Employee Costs		(258,817)					

NOTES AND EXPLANATORY MATERIAL
P07074-HEALTH INSPECTION / ADMIN

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Materials and Contracts							
Consultants-Public Health Plan		0					
Other Materials & Contracts		(833)	AD14015	26149	22025	P07074	D401
Subscriptions, Memberships & Licences		(729)	AD14015	26099	22030	P07074	D401
Telephone, Data & Line Rental		(493)	AD14015	26127	22035	P07074	D102
Plant & Vehicle Costs	Appendix I	(5,234)					
Printing & Stationery		(260)	AD14015	26092	22050	P07074	D401
Postage & Freight		(1,146)	AD14015	26097	22065	P07074	D401
Minor Assets < $5,000		(2,600)	AD14015	26004	22110	P07074	D401
Total Materials and Contracts		(11,295)					
Depreciation on Non-Current Assets							
Depreciation - Plant & Equipment		(910)	AD14015	26037	24015	P07074	D401
Depreciation - Motor Vehicles	Appendix I	(3,224)					
Total Depreciation on Non-Current Assets		(4,134)					
Insurance Expenses							
Motor Vehicle Insurance	Appendix I	(390)					
Total Insurance Expenses		(390)					
Other Expenditure							
Other Expenditure		(885)	AD14015	20001	28035	P07074	D401
Allocation of Admin Overheads - Other Expenses		(484,337)	AD14015	26005	28985	P07074	D201
Total Other Expenditure		(485,223)					
Net Result for the Period		**(727,921)**					

NOTES AND EXPLANATORY MATERIAL
P07075-PEST CONTROL

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Materials and Contracts							
Other Materials & Contracts	75.1	(10,400)					
Total Materials and Contracts		(10,400)					
Net Result for the Period		**(10,400)**					

NOTES AND EXPLANATORY MATERIAL
P07077-OTHER HEALTH

NOTES AND EXPLANATORY MATERIAL
P07075-PEST CONTROL

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Materials and Contracts							
Other Materials & Contracts		(4,700)	AD14015	26150	22025	P07077	D401
Total Materials and Contracts		(4,700)					
Net Result for the Period		**(4,700)**					

	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES						
75.1 Other Materials & Contracts						
Contributions - CLAG	(5,200)	AD14015	26029	22025	P07075	D401
Mosquito Control	(5,200)	AD14015	26090	22025	P07075	D401
Total Other Materials & Contracts	(10,400)					

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Schedule 8 - EDUCATION & WELFARE

Summary	**FY 2026-27 Budget Estimate**
	$
Revenue	
Grants, subsidies and contribution	6,808
Fees & charges	500
Other revenue	0
	7,308
Expenses	
Employee costs	(951,852)
Materials and contracts	(75,513)
Utility charges	0
Depreciation	(2,704)
Finance costs	0
Insurance	(43)
Other expenditure	(615,185)
	(1,645,296)
	(1,637,988)
Net Result for the Period	**(1,637,988)**

NOTES AND EXPLANATORY MATERIAL
P08082-OTHER EDUCATION

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants		4,000	AD14012	10235	12005	P08082	D403
Operating Contributions		500	AD14012	10085	12010	P08082	D403
Total Grants, Subsidies & Contributions		4,500					
Fees & Charges							
Other Charges		500	AD14012	10430	13045	P08082	D403
Total Fees & Charges		500					
Employee Costs							
Salaries & Wages	MBMIS	(86,686)	AD14012	20081	21005	P08082	D403
Superannuation		(13,003)	AD14012	26110	21015	P08082	D403
Total Employee Costs		(99,689)					
Materials and Contracts							
Other Materials & Contracts	MBMIS	(34,000)	AD14012	26152	22025	P08082	D403
Minor Assets < $5,000	MBMIS	(10,000)	AD14012	26152	22110	P08082	D403
Total Materials and Contracts		(44,000)					
Other Expenditure							
Grants, Donations & Subsidies	82.1	(8,280)					
Total Other Expenditure		(8,280)					
Net Result for the Period		**(146,969)**					

NOTES AND EXPLANATORY MATERIAL
P08087-OTHER WELFARE

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants		2,308	AD14012	10235	12005	P08087	D403
Total Grants, Subsidies & Contributions		2,308					
Employee Costs							
Salaries & Wages		(715,915)	AD14012	20081	21005	P08087	D403
Superannuation		(107,387)	AD14012	26110	21015	P08087	D403
Annual Provision accrual		0	AD14012	20081	21020	P08087	D403
Long Service Leave		(1,045)	AD14012	20081	21045	P08087	D403
Training & Conferences		(14,727)	AD14012	26041	21060	P08087	D403
Protective Clothing & Uniforms		(2,875)	AD14012	26095	21070	P08087	D403
Fringe Benefits Tax		(8,330)	AD14012	26049	21080	P08087	D201
Travel / Accomodation		(1,883)	AD14012	26130	21100	P08087	D403
Total Employee Costs		(852,163)					
Materials and Contracts							
Advertising		(521)	AD14012	26000	22005	P08087	D403
Other Materials & Contracts	87.1	(21,908)					
Telephone, Data & Line Rental		(984)	AD14012	26127	22035	P08087	D102
Plant & Vehicle Costs	Appendix I	(5,500)					
Minor Assets < $5,000		(2,600)	AD14012	26004	22110	P08087	D403
Total Materials and Contracts		(31,513)					

NOTES AND EXPLANATORY MATERIAL
P08087-OTHER WELFARE

ACCOUNT	Notes	FY 2026-27 Budget Estimate	Job	Job Task	GL	Program	Dept
Depreciation on Non-Current Assets							
Depreciation - Motor Vehicles	Appendix I	(2,704)					
Total Depreciation on Non-Current Assets		(2,704)					
Insurance Expenses							
Motor Vehicle Insurance	Appendix I	(43)					
Total Insurance Expenses		(43)					
Other Expenditure							
Grants, Donations & Subsidies	87.2	(25,700)					
Allocation of Admin Overheads - Other Expenses		(581,205)	AD14012	26005	28985	P08087	D201
Total Other Expenditure		(606,905)					
Net Result for the Period		**(1,491,020)**					

		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES							
82.1 Grants, Donations & Subsidies							
Annual School Awards		(1,350)	AD14012	26151	28015	P08082	D403
School Chaplaincies		(6,930)	AD14012	26230	28015	P08082	D200
Total Other Materials & Contracts		(8,280)					
87.1 Other Materials & Contracts							
Youth Dev Prog- previously Leeuwin Scholarships		(5,000)	ED08712	26178	22025	P08087	D403
School Holiday Workshops & Activities		(4,500)	ED08713	26178	22025	P08087	D403
Minor / Community Event Assistance - CP044		(10,100)	ED08714	26178	22025	P08087	D403
Cyber Security Awareness	* Incl Grant	(2,308)	ED08720	26178	22025	P08087	D403
Total Other Materials & Contracts		(21,908)					
87.2 Grants, Donations & Subsidies							
Grant Funded Expenditure		0	AD14012	26187	28015	P08087	D403
Personal Development Grant Scheme		(4,000)	AD14012	26231	28015	P08087	D403
Seniors Christmas Dinner-Burekup		(1,250)	AD14012	26232	28015	P08087	D403
Crooked Brooke Forest Association		(1,000)	AD14012	26233	28015	P08087	D403
Eaton Lions Club-Christmas Hampers		(1,000)	AD14012	26234	28015	P08087	D403
D&DRA-Dardanup Times		(1,350)	AD14012	26235	28015	P08087	D403
D&DRA-Traffic Management ANZAC Day		(2,100)	AD14012	26236	28015	P08087	D403
Eaton Family Centre		(9,000)	AD14012	26237	28015	P08087	D403
In-Town Centre Support		(2,500)	AD14012	26238	28015	P08087	D403
Sundry Community Donations		(1,500)	AD14012	26240	28015	P08087	D403
Seniors Christmas Dinner-Dardanup		(2,000)	AD14012	26261	28015	P08087	D403
Seniors Christmas Dinner-Eaton		0	AD14012	26262	28015	P08087	D403
Total Other Materials & Contracts		(25,700)					

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/27

Schedule 8 - EDUCATION & WELFARE

Job Task		26178			FY 2026-27 Budget Estimate	Job	Program	Dept
GL		22025						
	Salaries & Wages	Materials & Contracts	Facilitators	N/A				
Youth Dev Prog- previously Leeuwin Scholarships	0	(5,000)	0	0	**(5,000)**	ED08712	P08087	D403
School Holiday Workshops & Activities	0	(4,500)	0	0	**(4,500)**	ED08713	P08087	D403
Minor / Community Event Assistance - CP044	0	(10,100)	0	0	**(10,100)**	ED08714	P08087	D403
Cyber Security Awareness	0	(2,308)	0	0	**(2,308)**	ED08720	P08087	D403
					0			
	0	**(21,908)**	**0**	**0**	**(21,908)**			

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/27

Schedule 10 - COMMUNITY AMENITIES

Summary	Forecast	FY 2026-27 Budget Estimate
	$	$
Revenue		
Rates	157,138	162,592
Grants, subsidies and contribution	401,500	361,900
Fees & charges	2,214,793	2,510,094
Other revenue	3,000	3,000
	2,776,431	3,037,586
Expenses		
Employee costs	(1,025,803)	(989,632)
Materials and contracts	(3,222,667)	(3,164,285)
Utility charges	(11,027)	(10,340)
Depreciation	(72,094)	(75,086)
Finance costs	(14,955)	(12,181)
Insurance	(1,547)	(1,532)
Other expenditure	(1,028,488)	(1,109,365)
	(5,376,581)	(5,362,420)
	(2,600,150)	(2,324,834)
Net Result for the Period	**(2,600,150)**	**(2,324,834)**

NOTES AND EXPLANATORY MATERIAL
P10101-GENERAL REFUSE

ACCOUNT	Notes	Forecast	FY 2026-27 Budget Estimate	Job	Job Task	GL	Program	Dept
		$	$					
Rates								
Specified Area Rates	101.1	157,138	162,592	AD14003	10760	11015	P10101	D201
Total Rates		157,138	162,592					
Grants, Subsidies & Contributions								
Operating Grants	101.7	0	361,400	AD14023	10235	12005	P10101	D302
Total Grants, Subsidies & Contributions		0	361,400					
Fees & Charges								
User Fees for Services	101.2	130,000	141,502	AD14023	10655	13015	P10101	D302
Rubbish Collection Charges	101.3	1,863,793	2,071,028	AD14023	10795	13025	P10101	D302
Other Charges	101.4	30,000	98,011					
Total Fees & Charges		2,023,793	2,310,541					
Other Revenue								
Reimbursements		2,000	2,000	AD14023	10860	16010	P10101	D302
Total Other Revenue		2,000	2,000					

NOTES AND EXPLANATORY MATERIAL
P10101-GENERAL REFUSE

ACCOUNT	Notes	Forecast $	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Employee Costs								
Salaries & Wages		(171,622)	(203,348)	AD14023	20081	21005	P10101	D302
Superannuation		(5,815)	(30,502)	AD14023	26110	21015	P10101	D302
Total Employee Costs		(177,437)	(233,850)					
Materials and Contracts								
Consultants	101.5	(115,000)	(5,000)					
Legal Services		(2,500)	(2,600)	AD14023	26070	22020	P10101	D302
Other Materials & Contracts	101.6	(1,675,174)	(2,299,130)					
Minor Assets < $5,000		(5,000)	(5,200)	AD14023	26004	22110	P10101	D302
Total Materials and Contracts		(1,797,674)	(2,311,930)					
Utility Charges								
Electricity	101.6a	(8,079)	(8,321)					
Total Utility Charges		(8,079)	(8,321)					
Depreciation on Non-Current Assets								
Depreciation - Plant & Equipment		(30,147)	(31,398)	AD14023	26037	24015	P10101	D201
Total Depreciation on Non-Current Assets		(30,147)	(31,398)					
Amortisation								
Amortisation - ROU Land Assets		(9,368)	(9,757)	AD14023	26037	24610	P10101	D201
Total Amortisation		(9,368)	(9,757)					
Finance Cost								
Interest on Loans		(3,374)	(2,497)	AD14023	26076	26005	P10101	D201
Guarantee Fee on Loans		(896)	(542)	AD14023	26078	26010	P10101	D201
Interest on ROU Asset Leases		(1,098)	(1,144)	AD14023	26069	26015	P10101	D201
Allocation of Admin Overheads - Finance Costs		0	0					
Total Finance Cost		(5,368)	(4,183)					
Insurance Expenses								
Property Insurance	101.6a	(237)	(246)					
Total Insurance Expenses		(237)	(246)					
Other Expenditure								
Bad Debt Provision/Write Offs (Non Rates)		(100)	(100)	AD14023	26039	28025	P10101	D201
Other Expenditure		(1,000)	(1,050)	AD14023	26205	28035	P10101	D201
Allocation of Public Works - Other Expenses	101.6a	(460,739)	(517,371)					
Total Other Expenditure		(461,839)	(518,521)					
Net Result for the Period		**(307,218)**	**(281,674)**					

NOTES AND EXPLANATORY MATERIAL
P10102-OTHER SANITATION

ACCOUNT	Notes	Forecast $	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges								
Other Charges		10,000	10,415	AD14023	10845	13045	P10102	D302
Total Fees & Charges		10,000	10,415					
Materials and Contracts								
Other Materials & Contracts	102.1	(149,243)	(160,805)	AD14023	26192	22025	P10102	D302
Total Materials and Contracts		(149,243)	(160,805)					
Net Result for the Period		**(139,243)**	**(150,390)**					

NOTES AND EXPLANATORY MATERIAL
P10105-ENVIRONMENT

ACCOUNT	Notes	Forecast $	FY 2026-27 Budget Estimate $					
Grants, Subsidies & Contributions								
Operating Grants		500	500	AD14023	10235	12005	P10105	D302
Total Grants, Subsidies & Contributions		500	500					
Materials and Contracts								
Other Materials & Contracts	105.1	(75,500)	(35,500)					
Total Materials and Contracts		(75,500)	(35,500)					
Net Result for the Period		**(75,000)**	**(35,000)**					

NOTES AND EXPLANATORY MATERIAL
P10106-TOWN PLANNING

ACCOUNT	Notes	Forecast	FY 2026-27 Budget Estimate	Job	Job Task	GL	Program	Dept
		$	$					
Grants, Subsidies & Contributions								
Operating Grants	106.1	401,000	0					
Total Grants, Subsidies & Contributions		401,000	0					
Fees & Charges								
Statutory Fees		150,000	155,396	AD14018	10000	13005	P10106	D401
Other Charges		3,000	3,265	AD14018	10000	13045	P10106	D401
Total Fees & Charges		153,000	158,662					
Other Revenue								
Reimbursements		500	500	AD14018	10860	16010	P10106	D401
Total Other Revenue		500	500					
Employee Costs								
Salaries & Wages		(662,123)	(620,245)	AD14018	20081	21005	P10106	D401
Superannuation		(100,000)	(93,037)	AD14018	26110	21015	P10106	D401
Annual Provision accrual		0	0	AD14018	20081	21020	P10106	D401
Long Service Leave		0	0	AD14018	20081	21045	P10106	D401
Training & Conferences		(16,850)	(13,080)	AD14018	26041	21060	P10106	D401
Protective Clothing & Uniforms		(2,200)	(2,355)	AD14018	26095	21070	P10106	D401
Fringe Benefits Tax		(24,476)	(25,500)	AD14018	26049	21080	P10106	D401
Travel / Accomodation		(908)	(1,565)	AD14018	26130	21100	P10106	D401
Total Employee Costs		(806,557)	(755,781)					

NOTES AND EXPLANATORY MATERIAL
P10106-TOWN PLANNING

ACCOUNT	Notes	Forecast $	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Materials and Contracts								
Advertising		(2,000)	(2,100)	AD14018	26000	22005	P10106	D401
Consultants	106.2	(1,026,341)	(477,184)					
Legal Services		(25,000)	(26,000)	AD14018	26070	22020	P10106	D401
Other Materials & Contracts	106.3	(1,500)	(6,575)					
Subscriptions, Memberships & Licences	106.4	(23,833)	(24,825)					
Telephone, Data & Line Rental		(998)	(1,000)	AD14018	26127	22035	P10106	D102
Plant & Vehicle Costs	Appendix I	(15,085)	(9,987)					
Printing & Stationery		(1,000)	(1,042)	AD14018	26092	22050	P10106	D401
Minor Assets < $5,000		(2,500)	(2,604)	AD14018	26004	22110	P10106	D401
Total Materials and Contracts		(1,098,257)	(551,316)					
Depreciation on Non-Current Assets								
Depreciation - Motor Vehicles	Appendix I	(6,300)	(6,561)					
Total Depreciation on Non-Current Assets		(6,300)	(6,561)					
Finance Cost								
Interest on Loans		(6,400)	(5,325)	AD14018	26076	26005	P10106	D201
Guarantee Fee on Loans		(3,187)	(2,673)	AD14018	26078	26010	P10106	D201
Total Finance Cost		(9,587)	(7,998)					
Insurance Expenses								
Motor Vehicle Insurance	Appendix I	(191)	(121)					
Total Insurance Expenses		(191)	(121)					
Other Expenditure								
Allocation of Admin Overheads - Other Expenses		(432,336)	(484,337)	AD14018	26005	28985	P10106	D201
Total Other Expenditure		(432,336)	(484,337)					
Net Result for the Period		**(1,798,728)**	**(1,646,953)**					

NOTES AND EXPLANATORY MATERIAL
P10107-OTHER COMMUNITY AMENITIES

ACCOUNT	Notes	Forecast	FY 2026-27 Budget Estimate	Job	Job Task	GL	Program	Dept
		$	$					
Fees & Charges								
Other Charges	107.1	28,000	30,477					
Total Fees & Charges		28,000	30,477					
Other Revenue								
Reimbursements		500	500	AD14008	10860	16010	P10107	D302
Total Other Revenue		500	500					
Employee Costs								
Salaries & Wages		(41,809)	0					
Total Employee Costs		(41,809)	0					
Materials and Contracts								
Other Materials & Contracts	107.2	(101,993)	(104,734)					
Total Materials and Contracts		(101,993)	(104,734)					
Utility Charges								
Electricity	107.2	(1,714)	(838)					
Water Rates & Consumption	107.2	(1,234)	(1,181)					
Total Utility Charges		(2,948)	(2,019)					
Depreciation on Non-Current Assets								
Depreciation - Buildings		(26,279)	(27,370)	AD14008	26037	24005	P10107	D201
Total Depreciation on Non-Current Assets		(26,279)	(27,370)					
Insurance Expenses								
Property Insurance	107.2	(1,119)	(1,165)					
Total Insurance Expenses		(1,119)	(1,165)					
Other Expenditure								
Allocation of Public Works - Other Expenses	107.2	(130,313)	(106,507)					
Allocation of Plant Expenses - Other Expenses		(4,000)	0					
Total Other Expenditure		(134,313)	(106,507)					
Net Result for the Period		**(279,961)**	**(210,817)**					

							Forecast $	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES													
101.1 Specified Area Rates	Services	Cost / Service											
Rates - Specified Area - Bulk Waste	4963	32.76					157,138	160,805					
Contribution to Transfer Station								1,786					
Total Specified Area Rates							157,138	162,592					
101.2 User Fees for Services													
Tipping Fees							130,000	141,502					
Total User Fees for Services							130,000	141,502					
101.3 Rubbish Collection Charges	3 Bin Service - General Waste	3 Bin - Opt 1 FOGO 240L	3 Bin - Opt 2 All 240L	2 Bin Service									
Rates Levy - Domestic Refuse, Recycling & Organics							1,863,793						
FY 2026/27 - No of Services	4421	675	276	973									
FY 2026/27 - $Rate per Service	$ 336.00	$ 336.00	$ 341.00	$ 272.00				2,071,028					
Total Rubbish Collection Charges							1,863,793	2,071,028					
101.4 Other Charges	Add - 2 Bin	Ad - 3 Bin	Add - FOGO	Add - Recycling	Add - Dom 140L	Add - Dom 240L							
	65	18	23	63	43	444							
	$ 272.00	$ 336.00	$ 154.00	$ 72.00	$ 110.00	$ 115.00							
Other Fees & Charges							10,000	10,415	AD14023	10430	13045	P10101	D302
GST Free							20,000	87,596	AD14023	10845	13045	P10101	D302
Total Other Charges							30,000	98,011					
101.5 Consultants													
Banksia Road Landfill Site-Site Investigation							(85,000)	0	AD14023	26204	22010	P10101	D302
Consultancy-SW Regional Waste Initiative							(5,000)	(5,000)	AD14023	26211	22010	P10101	D302
Waste Transfer Station-Concept Design							(25,000)	0	AD14023	26212	22010	P10101	D302
Total Consultants							(115,000)	(5,000)					

NOTES			Forecast	FY 2026-27 Budget Estimate	Job	Job Task	GL	Program	Dept
101.6 Other Materials & Contracts									
Recycling Facility			(22,052)	(22,967)	BU10203	20300	22025	P10101	D300
Banksia Road Refuse Site		101.6a	(60,364)	(65,583)					
Kerbside - Refuse Removal		101.6b	(290,434)	(322,487)	AD14023	26154	22025	P10101	D302
Kerbside - Organic Waste Removal		101.6c	(327,956)	(341,566)	AD14023	26155	22025	P10101	D302
Kerbside - Recycling Removal		101.6d	(197,260)	(215,446)	AD14023	26156	22025	P10101	D302
Recycling Processing - Kerbside		101.6e	(120,996)	(126,017)	AD14023	26157	22025	P10101	D302
Organic Waste Processing - Kerbside	Part Reserve Funded: Unspent FOGO Carried Forward Proje	101.6f	(185,000)	(403,000)	AD14023	26158	22025	P10101	D302
FOGO Aggregate & Transport Fee		101.6g	0	(361,400)	AD14023	26301	22025	P10101	D302
Recycling Processing - Transfer Station		101.6h	(70,000)	(72,905)	AD14023	26159	22025	P10101	D302
Transfer Station - Skip Bin Hire			(4,000)	(4,166)	AD14023	26160	22025	P10101	D302
Transfer Station - Skip Bin Transportation			(48,000)	(49,992)	AD14023	26161	22025	P10101	D302
Transfer Station - Green Waste Processing			(16,000)	(16,664)	AD14023	26162	22025	P10101	D302
Street Bin - Cleaning			(500)	(521)	AD14023	26163	22025	P10101	D302
Street Bin - Servicing			(20,000)	(20,830)	AD14023	26164	22025	P10101	D302
Waste Education	Reserve Funded: Recycling Education Reserve		(25,680)	(26,746)	AD14023	26165	22025	P10101	D302
Bin Acquisitions	Part Reserve Funded: Refuse & Recycling Bin Replacement Reserve		(90,400)	(44,152)	AD14023	26166	22025	P10101	D302
Bin Mtce & Minor Works / Repairs - Refuse			(10,000)	(10,415)	AD14023	26167	22025	P10101	D302
Bin Mtce & Minor Works / Repairs - Recycling			(3,000)	(3,125)	AD14023	26168	22025	P10101	D302
Refuse Disposal - Kerbside		101.6i	(124,140)	(129,292)	AD14023	26169	22025	P10101	D302
Refuse Disposal - Transfer Station		101.6j	(59,392)	(61,857)	AD14023	26170	22025	P10101	D302
Total Other Materials & Contracts			(1,675,174)	(2,299,130)					

NOTES						Forecast $	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
101.6a Banksia Road Refuse Site												
Salaries & Wages						(132,855)	(160,924)	BU10201	25117	21005	P10101	D302
Other Materials & Contracts						(60,364)	(65,583)	BU10201	25117	22025	P10101	D302
Electricity						(8,079)	(8,321)	BU10201	25117	23010	P10101	D302
Property Insurance						(237)	(246)	BU10201	25117	27005	P10101	D302
Allocation of Public Works - Other Expenses						(460,739)	(517,371)	BU10201	20303	28990	P10101	D302
Total Banksia Road Refuse Site						(662,274)	(752,445)					
101.6b Kerbside - Refuse Removal												
Kerbside - Refuse Removal	Addititional	Interim	Compulsory	Aver. Cost								
	Services	Services	Services	Per Service								
	60	50	6,345	49.96			(322,487)					
							(322,487)					
101.6c Kerbside - Organic Waste Removal												
Kerbside - Organic Waste Removal	Addititional	Interim	Compulsory	Aver. Cost								
	Services	Services	Services	Per Service								
	60	50	5,372	62.31			(341,566)					
							(341,566)					
101.6d Kerbside - Recycling Removal												
Kerbside - Recycling Removal	Addititional	Interim	Compulsory	Aver. Cost								
	Services	Services	Services	Per Service								
	60	50	6,345	33.38			(215,446)					
							(215,446)					
101.6e Recycling Processing - Kerbside												
Recycling Processing - Kerbside	Addititional	Interim	Compulsory	$ /	t / pa	Aver. Cost						
	Services	Services	Services	t		Cost / Service						
	60	50	6,345	$90.56	1392	19.52	(126,017)					
							(126,017)					
101.6f Organic Waste Processing - Kerbside												
Organic Waste Processing - Kerbside	Addititional	Interim	Compulsory	Aver. Cost	Weekly / t /							
	Services	Services	Services	Per Service	pa							
	60	50	5,372	$73.51	$1.41		(403,000)					
							(403,000)					

NOTES								FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
101.6g FOGO Aggregate & Transport Fee													
FOGO Costs - Interim Solution		Addititional Services	Interim Services	Compulsory Services	$ / t	t / pa	Cost / Service						
FOGO Aggregations Separable Portion A - $59 /tonne					$59	2600		(153,400)					
FOGO Transport Separable Portion B - $80 / Tonne					$80	2600		(208,000)					
		60	50	5372	$139	2600	$65.92	(361,400)					
101.6h Recycling Processing - Transfer Station													
Recycling Processing - Transfer Station					$ / t	t / pa							
					$90.56	805		(72,905)					
								(72,905)					
101.6i Refuse Disposal - Kerbside													
Refuse Disposal - Kerbside	Cost / Service	Addititional Services	Interim Services	Compulsory Services	$ / t	t / bin / pa	t / pa						
		60	50	6,345	$40.23	0.38	2,431	(129,292)					
	$20.03							(129,292)					
101.6j Refuse Disposal - Transfer Station													
Refuse Disposal - Transfer Station					$ / t	t / pa							
					$40.23	1538		(61,857)					
								(61,857)					
101.7 Grants Subsidies & Contributions													
FOGO State Government Grant				Rebate	t / pa								
SW FOGO Transport Rebate				$139.00	2,600		0	361,400					
Total Grants Subsidies & Contributions							0	361,400					
102.1 Other Materials & Contracts													
1 x Hard Waste Collection							(91,544)	(98,636)					
2 x Green Waste Collections							(57,699)	(62,169)					
Total Other Materials & Contracts							(149,243)	(160,805)					

NOTES		Forecast $	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
105.1 Other Materials & Contracts								
Environmental Expenditure		(35,000)	(35,000)	AD14023	26047	22025	P10105	D302
Grant Funded Expenditure		(500)	(500)	AD14023	26187	22025	P10105	D302
Urban Forest Canopy Strategy		(40,000)	0	AD14023	26219	22025	P10105	D302
Total Other Materials & Contracts		(75,500)	(35,500)					
106.1 Operating Grants								
Development Contributions		401,000	0					
Total Operating Grants		401,000	0					
106.2 Consultants								
Consultancy-Misc Town Planning Projects	Reserve Funded: Town Planning Consultancy Reserve	(100,000)	(36,453)	AD14018	26213	22010	P10106	D401
Wanju Waterloo Expenses - Loan Funded	Reserve Funded: Unspent Loan Reserve	(425,341)	(351,731)	AD14018	26214	22010	P10106	D401
Wanju Waterloo Expenses - Grant Funded		(401,000)	0	AD14018	26215	22010	P10106	D401
Lot 220 - Development Application	Reserve Funded: Sale of Land Reserve	(100,000)	(89,000)	AD14018	26216	22010	P10106	D401
Total Consultants		(1,026,341)	(477,184)					
106.3 Other Materials & Contracts								
Town Planning Scheme Expenditure		(1,000)	(1,050)	AD14018	26173	22025	P10106	D401
Land Development Expenditure	Reserve Funded: Council Land Development Reserve	0	(5,000)	AD14018	26174	22025	P10106	D401
Mapping / Arial Photographs - Town Planning		0	0	AD14018	26193	22025	P10106	D401
Rural Street Numbering - Town Planning		(500)	(525)	AD14018	26194	22025	P10106	D401
Total Other Materials & Contracts		(1,500)	(6,575)					
106.4 Subscriptions, Memberships & Licences								
Publications		(500)	(525)	AD14018	26224	22030	P10106	D401
Peron Naturalist Partnership		(5,000)	(5,200)	AD14018	26224	22030	P10106	D401
Demographic Data Reporting		(15,000)	(15,625)	AD14018	26225	22030	P10106	D401
Urban Development Institute of Australia		(3,333)	(3,475)	AD14018	26226	22030	P10106	D401
Total Subscriptions, Memberships & Licences		(23,833)	(24,825)					

NOTES		Forecast	FY 2026-27 Budget Estimate	Job	Job Task	GL	Program	Dept
107.1 Other Charges								
Cemetery Funeral Director Fees		20,000	21,769	AD14008	10130	13045	P10107	D202
GST Free		8,000	8,708	AD14008	10845	13045	P10107	D202
Total Other Charges		28,000	30,477					
107.2 Other Materials & Contracts								
Eaton Foreshore Toilets	PROJECTS - Append J Build Mtce	(3,290)	(4,746)					
Watson Street Reserve Toilets	PROJECTS - Append J Build Mtce	(8,884)	(3,041)					
Eaton Tennis Toilets	PROJECTS - Append J Build Mtce	(192)	(1,332)					
Ferguson Hall Toilets	PROJECTS - Append J Build Mtce	(81)	(1,225)					
Dardanup Oval Toilets	PROJECTS - Append J Build Mtce	(3,412)	(4,764)					
Burekup Tennis Toilets	PROJECTS - Append J Build Mtce	(2,463)	(3,876)					
Wellington Mills Toilets	PROJECTS - Append J Build Mtce	(2,832)	(5,641)					
Millbridge Toilets	PROJECTS - Append J Build Mtce	(568)	(1,631)					
Don Hewison Centre Public Toilets	PROJECTS - Append J Build Mtce	(4,566)	(2,030)					
Vandalism - Public Conveniences	PROJECTS - Append J Build Mtce	(1,536)	(1,178)					
Gnomesville Public Toilets	PROJECTS - Append J Build Mtce	(1,193)	(4,251)					
Boyanup-Picton Rd (Charlotte St) Toilet	PROJECTS - Append J Build Mtce	(7,976)	(3,138)					
Grave Preparation	PROJECTS - Sch 10 Projects	(20,000)	(20,830)					
Dardanup Cemetery	PROJECTS - Sch 10 Projects	(30,000)	(31,305)					
Ferguson Cemetery	PROJECTS - Sch 10 Projects	(5,000)	(5,208)					
Disability Services Projects	PROJECTS - Sch 10 Projects	(5,000)	(5,150)					
Bus Shelters	PROJECTS - Sch 10 Projects	(2,000)	(2,030)					
Public Seating	PROJECTS - Sch 10 Projects	(3,000)	(3,360)					
Total Other Materials & Contracts		(101,993)	(104,734)					

Schedule 10 - COMMUNITY AMENITIES PROJECTS

ACCOUNT		FY 2026-27 Budget Estimate											
GL		21005 Wages	22025 Materials	23010 Electricity	23015 Water	27005 Insurance	28990 Works OH	28995 Plant OH	FY 2026-27 Budget Estimate Total	Job	Job Task	Program	Dept
BU10220	Grave Preparation	0	(20,830)	0	0	0	0	0	(20,830)	BU10220	25118	P10107	D302
BU10221	Dardanup Cemetery	(10,000)	(21,305)	0	0	0	0	0	(31,305)	BU10221	25118	P10107	D302
BU10222	Ferguson Cemetery	0	(5,208)	0	0	0	0	0	(5,208)	BU10222	25118	P10107	D302
BU10250	Disability Services Projects	0	(5,150)	0	0	0	0	0	(5,150)	BU10250	26195	P10107	D302
BU10275	Bus Shelters	0	(2,030)	0	0	0	0	0	(2,030)	BU10275	25120	P10107	D302
BU10276	Public Seating	0	(3,360)	0	0	0	0	0	(3,360)	BU10276	25120	P10107	D302
		(10,000)	(57,883)	0	0	0	0	0	(67,883)				

Schedule 11 - RECREATION & CULTURE

Summary	FY 2026-27 Budget Estimate $
Revenue	
Rates	114,958
Grants, subsidies and contribution	40,000
Fees & charges	1,627,531
Other revenue	11,200
	1,793,689
Expenses	
Employee costs	(3,149,399)
Materials and contracts	(1,702,736)
Utility charges	(225,570)
Depreciation	(1,850,120)
Finance costs	(66,454)
Insurance	(102,077)
Other expenditure	(4,509,543)
	(11,605,898)
	(9,812,209)
Capital grants, subsidies and contribution	669,265
	669,265
Net Result for the Period	**(9,142,944)**

NOTES AND EXPLANATORY MATERIAL
P11111-PUBLIC HALLS & CIVIC CENTRES

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Rentals & Hire Charges	111.4	12,600					
Other Charges		1,050	AD14030	10430	13045	P11111	D202
Total Fees & Charges		13,650					
Other Revenue							
Reimbursements		10,500	AD14030	10410	16010	P11111	D202
Total Other Revenue		10,500					
Non Operating Grants, Subsidies & Contributions							
Non Operating Grants	111.1	250,000	AD14030	10240	18005	P11111	D402
Non Operating Contributions	111.2	0	AD14030	10090	18010	P11111	D402
Total Non Operating Grants,Subsidies&Contributions		250,000					
Materials and Contracts							
Other Materials & Contracts	Appendix J	(61,897)					
Total Materials and Contracts		(61,897)					
Utility Charges							
Electricity	Appendix J	(3,337)					
Water Rates & Consumption	Appendix J	(5,419)					
Total Utility Charges		(8,756)					
Depreciation on Non-Current Assets							
Depreciation - Buildings		(171,879)	AD14030	26037	24005	P11111	D201
Depreciation - Furniture & Equipment		(773)	AD14030	26037	24010	P11111	D201
Total Depreciation on Non-Current Assets		(172,652)					
Insurance Expenses							
Property Insurance	Appendix J	(17,242)					
Total Insurance Expenses		(17,242)					
Other Expenditure							
Grants, Donations & Subsidies	111.3	(6,890)					
Allocation of Public Works - Other Expenses							
Total Other Expenditure		(6,890)					
Net Result for the Period		**6,713**					

NOTES AND EXPLANATORY MATERIAL
P11112-EATON RECREATION CENTRE

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Other Charges	112.1	1,529,408					
Total Fees & Charges		1,529,408					
Employee Costs							
Salaries & Wages		(1,115,790)	AD14011	20050	21005	P11112	D402
Superannuation		(167,368)	AD14011	26110	21015	P11112	D402
Annual Provision accrual		(5,000)	AD14011	20081	21020	P11112	D402
Long Service Leave		(10,500)	AD14011	20050	21045	P11112	D402
Training & Conferences		(16,977)	AD14011	26041	21060	P11112	D402
Protective Clothing & Uniforms		(5,441)	AD14011	26095	21070	P11112	D402
Fringe Benefits Tax		(7,400)	AD14011	26049	21080	P11112	D201
Other Employee Costs		(1,050)	AD14011	26115	21085	P11112	D402
Travel / Accomodation		(2,772)	AD14011	26130	21100	P11112	D402
Total Employee Costs		(1,332,298)					
Materials and Contracts							
Advertising		(26,000)	AD14011	26000	22005	P11112	D402
Other Materials & Contracts	Append J + ERC CC	(361,892)					
Subscriptions, Memberships & Licences	Append J + ERC CC	(27,300)					
Telephone, Data & Line Rental		(980)	AD14011	26127	22035	P11112	D102
Plant & Vehicle Costs	Appendix I	(4,909)					
Printing & Stationery		(2,600)	AD14011	26092	22050	P11112	D402
Postage & Freight		(260)	AD14011	26097	22065	P11112	D402
Refreshments / Receptions		(260)	AD14011	20055	22085	P11112	D402
Minor Assets < $5,000	ERC CC	(38,857)	AD14011	26004	22110	P11112	D402
IT Hardware, Software		(24,700)	AD14011	26111	22115	P11112	D302
Total Materials and Contracts		(487,758)					
Utility Charges							
Gas	Appendix J	(885)					
Electricity	Appendix J	(55,504)					
Water Rates & Consumption	Appendix J	(5,314)					
Total Utility Charges		(61,703)					

NOTES AND EXPLANATORY MATERIAL
P11112-EATON RECREATION CENTRE

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Depreciation on Non-Current Assets							
Depreciation - Buildings		(375,154)	AD14011	26037	24005	P11112	D201
Depreciation - Furniture & Equipment		(29,862)	AD14011	26037	24010	P11112	D201
Depreciation - Motor Vehicles	Appendix I	(3,125)					
Total Depreciation on Non-Current Assets		(408,140)					
Amortisation							
Amortisation - ROU Assets Furniture and Fittings		(49,059)	AD14011	26037	24615	P11112	D201
Total Amortisation		(49,059)					
Finance Cost							
Interest on ROU Asset Leases		(2,235)	AD14011	20060	26015	P11112	D201
Total Finance Cost		(2,235)					
ACCOUNT	**Notes**	**FY 2026-27 Budget Estimate $**	Job	Job Task	GL	Program	Dept
Insurance Expenses							
Property Insurance	Appendix J	(28,693)					
Motor Vehicle Insurance	Appendix I	(416)					
Total Insurance Expenses		(29,109)					
Other Expenditure							
Bad Debt Provision/Write Offs (Non Rates)		(530)	AD14011	26039	28025	P11112	D201
Other Expenditure	ERC CC	(9,356)	AD14011	20056	28035	P11112	D402
Allocation of Admin Overheads - Other Expenses		(1,453,012)	AD14011	26005	28985	P11112	D201
Total Other Expenditure		(1,462,898)					
Net Result for the Period		**(2,303,792)**					

NOTES AND EXPLANATORY MATERIAL
P11114-PARKS, GARDENS & RESERVES

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Rates							
Specified Area Rates	114.1	114,958	AD14003	10470	11015	P11114	D201
Total Rates		114,958					
Grants, Subsidies & Contributions							
Operating Contributions		500	AD14017	10860	12010	P11114	D302
Total Grants, Subsidies & Contributions		500					
Fees & Charges							
Property Rental & Leases	114.2	75,423					
Other Charges		2,630	AD14004	10710	13045	P11114	D302
Total Fees & Charges		78,053					
Non Operating Grants, Subsidies & Contributions							
Non Operating Grants	Appendix C	419,265	AD14017	10240	18005	P11114	D300
Total Non Operating Grants,Subsidies&Contributions		419,265					
Employee Costs							
Salaries & Wages		(1,237,820)					
Superannuation		(185,673)	AD14017	26110	21015	P11114	D302
Protective Clothing & Uniforms		(2,170)	AD14017	26094	21070	P11114	D302
Total Employee Costs		(1,425,663)					
Materials and Contracts							
Other Materials & Contracts	114.4	(916,421)					
Minor Assets < $5,000		(5,210)	AD14017	26004	22110	P11114	D302
Total Materials and Contracts		(921,631)					
Utility Charges							
Electricity	114.5	(122,349)					
Water Rates & Consumption	114.5	(32,762)					
Total Utility Charges		(155,111)					
Depreciation on Non-Current Assets							
Depreciation - Buildings		(426,817)	AD14017	26037	24005	P11114	D201
Depreciation - Parks and Ovals		(579,107)	AD14017	26037	24050	P11114	D201
Depreciation - Lighting		(181,304)	AD14017	26037	24055	P11114	D201
Total Depreciation on Non-Current Assets		(1,187,229)					

NOTES AND EXPLANATORY MATERIAL
P11114-PARKS, GARDENS & RESERVES

ACCOUNT	Notes	FY 2026-27 Budget Estimate	Job	Job Task	GL	Program	Dept
Finance Cost							
Interest on Loans		(55,238)	AD14017	26076	26005	P11114	D201
Guarantee Fee on Loans		(8,981)	AD14017	26078	26010	P11114	D201
Total Finance Cost		(64,219)					
Insurance Expenses							
Property Insurance	114.3	(55,726)					
Total Insurance Expenses		(55,726)					
Other Expenditure							
Donation Exp - South West Academy of Sports		(5,100)	AD14017	26244	28015	P11114	D200
Bad Debt Provision/Write Offs (Non Rates)		(260)	AD14017	26039	28025	P11114	D201
Allocation of Public Works - Other Expenses	Appendix K	(2,589,580)					
Allocation of Plant Expenses - Other Expenses	Appendix K	(107,933)					
Total Other Expenditure		(2,702,872)					
Net Result for the Period		**(5,899,675)**					

NOTES AND EXPLANATORY MATERIAL
P11115-LIBRARIES

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants		500	AD14016	10235	12005	P11115	D403
Total Grants, Subsidies & Contributions		500					
Fees & Charges							
Other Charges	115.1	6,420					
Total Fees & Charges		6,420					
Other Revenue							
Reimbursements	115.2	700	AD14016	10860	16010	P11115	D403
Total Other Revenue		700					
Employee Costs							
Salaries & Wages		(331,910)	AD14016	20081	21005	P11115	D403
Superannuation		(49,786)	AD14016	26110	21015	P11115	D403
Annual Provision accrual		0	AD14016	20081	21020	P11115	D403
Long Service Leave		(2,100)	AD14016	20081	21045	P11115	D403
Training & Conferences		(5,243)	AD14016	26041	21060	P11115	D403
Protective Clothing & Uniforms		(1,552)	AD14016	26095	21070	P11115	D403
Travel / Accomodation		(847)	AD14016	26041	21060	P11115	D403
Total Employee Costs		(391,438)					
Materials and Contracts							
Advertising		(3,120)	AD14016	26000	22005	P11115	D403
Other Materials & Contracts	115.3	(38,520)					
Subscriptions, Memberships & Licences		(3,440)	AD14016	26099	22030	P11115	D403
Printing & Stationery		(2,080)	AD14016	26092	22050	P11115	D403
Postage & Freight		(1,040)	AD14016	26097	22065	P11115	D403
Minor Assets < $5,000		(1,560)	AD14016	20058	22110	P11115	D403
IT Hardware, Software	115.4	(26,040)	AD14016	26111	22115	P11115	D203
Total Materials and Contracts		(75,800)					
Depreciation on Non-Current Assets							
Depreciation - Furniture & Equipment		(33,041)	AD14016	26037	24010	P11115	D201
Total Depreciation on Non-Current Assets		(33,041)					

NOTES AND EXPLANATORY MATERIAL
P11115-LIBRARIES

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Other Expenditure							
Grants, Donations & Subsidies		(500)	AD14016	26187	28015	P11115	D403
Bad Debt Provision/Write Offs (Non Rates)		(1,050)	AD14016	26039	28025	P11115	D201
Other Expenditure		(730)	AD14016	20001	28035	P11115	D403
Allocation of Admin Overheads - Other Expenses		(290,602)	AD14016	26005	28985	P11115	D201
Total Other Expenditure		(292,882)					
Net Result for the Period		**(785,541)**					

NOTES AND EXPLANATORY MATERIAL
P11116-OTHER CULTURE

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants	116.3	39,000	AD14024	10235	12005	P11116	D403
Total Grants, Subsidies & Contributions		39,000					
Materials and Contracts							
Other Materials & Contracts	116.1	(155,650)					
Total Materials and Contracts		(155,650)					
Other Expenditure							
Donation Expense	116.2	(44,000)					
Total Other Expenditure		(44,000)					
Net Result for the Period		**(160,650)**					

	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES						
111.1 Non Operating Grants						
Grant Funding Non-Operating — Append D (1)	250,000					
Total Non Operating Grants	250,000					
111.2 Non Operating Contribution						
Contributions - Non-Operating	0					
Total Non Operating Contribution	0					
111.3 Grants, Donations & Subsidies						
Burekup Country Club Inc	(3,450)	AD14030	26242	28015	P11111	D200
Ferguson Hall Committee	(3,440)	AD14030	26243	28015	P11111	D200
Total Grants, Donations & Subsidies	(6,890)					
111.4 Rentals and Hire Charges						
Hall Hire - Dardanup Hall	(4,788)	AD14030	10715	13010	P11111	D202
Hall Hire - Glen Huon Reserve - Eaton Sports Pavillion	(7,812)	AD14030	10700	13035	P11111	D202
111.4 Total Rentals and Hire Charges	(12,600)					
112.1 Other Charges						
Sponsorship Revenue	2,000	AD14011	10530	13045	P11112	D402
Retail Sales	15,623	RC11402	10560	13045	P11112	D402
Fees & Charges Revenue Rec Ctr - Admissions	54,158	AD14011	10810	13045	P11112	D402
Fees & Charges Revenue Rec Ctr-Activities/Programs	114,565	AD14011	10815	13045	P11112	D402
Fees & Charges Revenue Rec Ctr - Court Hire	249,960	RC11404	10820	13045	P11112	D402
Fees & Charges Revenue Rec Ctr -Function Room Hire	10,415	AD14011	10825	13045	P11112	D402
Fees & Charges Revenue Rec Ctr - Memberships	550,750	AD14011	10830	13045	P11112	D402
Fees & Charges Revenue Rec Ctr - Other	2,083	AD14011	10835	13045	P11112	D402
Reimbursement Revenue	112,482	AD14011	10860	13045	P11112	D402
Cost Centre - Cafe	249,960					D402
Cost Centre - Children Services - Creche	9,222	RC11403	10740	13045	P11112	D402
Cost Centre - Children Services - Vacation Care	158,190	RC11408	10845	13045	P11112	D402
Total Other Charges	1,529,408					
114.1 Specified Area Rates — **Services**						
Rates - Specified Area - Eaton Landscaping — 4669	114,958					
	114,958					

NOTES

114.2 Property Rental & Leases

	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Lease Revenue-Lot 510 Pratt Road	8,937	AD14017	10861	13035	P11114	D202
Lease Revenue-Dardanup Community Centre	1,165	AD14017	10862	13035	P11114	D202
Lease Revenue-Lot 52 Waterloo Rd	1,289	AD14017	10863	13035	P11114	D202
Lease Revenue-R&J Fishwick Club Rooms	4,402	AD14017	10864	13035	P11114	D202
Lease Revenue-Dardanup Oval Club Rooms	105	AD14017	10865	13035	P11114	D202
Lease Revenue-Eaton Hall	2,302	AD14017	10866	13035	P11114	D202
Lease Revenue-SWFL Oval Hire	2,296	AD14017	10867	13035	P11114	D202
Lease Revenue-Glen Huon Oval	31,159	AD14017	10868	13035	P11114	D202
Lease Revenue-35 Martin Pelusey Rd	14,202	AD14017	10869	13035	P11114	D202
Lease Revenue-Lot 67 SW Hwy	1,176	AD14017	10870	13035	P11114	D202
Lease Revenue-Lot 57 SW Hwy	126	AD14017	10871	13035	P11114	D202
Lease Revenue-Lot 511 Bobin Street	11	AD14017	10872	13035	P11114	D202
Lease Revenue-Burekup Oval & Shed	526	AD14017	10873	13035	P11114	D202
Lease Revenue-Lot 80 Panizza Rd	229	AD14017	10874	13035	P11114	D202
Lease Revenue-Lot 589 Hale St	1,089	AD14017	10875	13035	P11114	D202
Lease Revenue-Lot 5481 Hamilton Rd	221	AD14017	10876	13035	P11114	D202
Lease Revenue-Lot 300 Ferguson Rd	716	AD14017	10877	13035	P11114	D202
Lease Revenue-Lot 100 Martin Pelusey Rd	5,358	AD14017	10878	13035	P11114	D202
Lease Revenue-Burekup Country Club	114	AD14017	10881	13035	P11114	D202
	75,423					

NOTES		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
114.3 Insurance Expenses							
Property Insurance - Sporting Buildings	Appendix J	(39,918)					
Property Insurance - Parks & Reserves	Appendix K	(15,808)					
Total Insurance Expenses		(55,726)					
114.4 Materials & Contracts							
Materials & Contracts - Sporting Buildings	Appendix J	(85,341)					
Materials & Contracts - Parks & Reserves	Appendix K	(751,080)					
Consultants - Parks & Reserves	Strategic Pla	(80,000)					
Total Insurance Expenses		(916,421)					
114.5 Utilities							
Electricity - Sporting Buildings	Appendix J	(11,277)					
Electricity - Parks & Reserves	Appendix K	(111,072)					
Water - Sporting Buildings	Appendix J	(5,608)					
Water - Parks & Reserves	Appendix K	(27,154)					
Total Insurance Expenses		(155,111)					
115.1 Other Charges							
Miscellaneous Revenue		6,320	AD14016	10420	13045	P11115	D403
Other Fees & Charges		100	AD14016	10430	13045	P11115	D403
Total Other Charges		6,420					
115.2 Reimbursements							
Miscellaneous Revenue		100	AD14016	10420	16010	P11115	D403
Library Lost & Damaged Books		500	AD14016	10745	16010	P11115	D403
Reimbursement Revenue		100	AD14016	10860	16010	P11115	D403
Total Reimbursements		700					
115.3 Other Materials & Contracts							
Library Lost & Damaged Books		(520)	AD14016	26073	22025	P11115	D403
Book Stock		(5,000)	AD14016	26175	22025	P11115	D403
Early Learning Progams	Lib. Program	(26,500)	LP11913	20085	22025	P11115	D403
School Holiday Programs	Lib. Program	(2,000)	LP11914	20085	22025	P11115	D403
Adult Programs	Lib. Events	(2,500)	LP11915	20085	22025	P11115	D403
Authors & Events	Lib. Events	(2,000)	LP11919	20085	22025	P11115	D403
Total Other Materials & Contracts		(38,520)					

		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES							
115.4 IT Hardware, Software							
Regional Library Management System Consortia		(26,040)		`			
Total IT Hardware, Software		(26,040)					
116.1 Other Materials & Contracts							
Public Art Projects		(10,000)					
Donation-City of Bunbury for Reg Eve-Skyfest AUS Day		(5,500)					
SW Group of Affiliated Agricultural Associations		0					
Australia Day Breakfast- Eaton	Grant 26/27	(15,534)					
Australia Day Breakfast - Burekup	Grant 26/27	(4,916)					
Australia Day Breakfast - Dardanup	Grant 26/27	(5,700)					
Citizenship Ceremonies		(2,000)					
Community Events - Seniors Workshop & Activities		(3,000)					
Community Events - Youth Workshops & Activities		(2,500)					
Creative Workshops		(1,500)					
Com & Club Capacity Building Workshops & Activities		(3,000)					
Place Making Activities & Engagement		(25,000)					
Events & Festivals - Summer in your Park Series		(30,000)					
Events & Festivals - Youth Events		(5,000)					
Events & Festivals - Senior Celebration Day		(3,000)					
Events & Festivals - Spring Out Festival	Grant 26/27	(39,000)					
Total Other Materials & Contracts		(155,650)					
116.2 Other Expenditure							
Community Grants Scheme Expenditure- Per Property	$ 4.48	(29,000)	AD14024	26177	28015	P11116	D403
Bunbury Regional Entertainment Centre		(15,000)	AD14024	26208	28015	P11116	D403
Total Other Expenditure		(44,000)					
116.3 Grants, Donations & Subsidies							
Australia Day Grant	Grant 26/27	10,000					
Spring Out Grant & Sponsorship	Grant 26/27	29,000					
Total Grants, Donations & Subsidies		39,000					

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/27

Schedule 11 - EATON RECREATION CENTRE PROJECTS

ACCOUNT

GL	21005	21060	22025	22030	22110	28035				
	Wages	**Staff Training**	**Materials**	**Licences & Subscriptions**	**Minor Assets**	**Other Exp**	**Budget Exp Total**	**Job**	**Program**	**Dept**
Cost Centre - Fitness Centre	(220,169)	(537)	(14,780)	(4,027)	(509)	(191)	**(240,214)**	RC11401	P11112	D402
Cost Centre - Cafe	(88,240)	(208)	(137,999)	0	(488)	(729)	**(227,665)**	RC11402	P11112	D402
Cost Centre - Children Services - Creche	(76,458)	(504)	0	0	(315)	(656)	**(77,933)**	RC11403	P11112	D402
Cost Centre - Courts	(132,969)	(260)	(47,882)	(1,042)	(2,877)	(1,042)	**(186,071)**	RC11404	P11112	D402
Cost Centre - Group Fitness	(127,270)	(198)	(7,374)	(16,452)	(260)	(104)	**(151,658)**	RC11407	P11112	D402
Cost Centre - Children Services - Vacation Care	(98,627)	(550)	(5,208)	(5,605)	(5,208)	(625)	**(115,822)**	RC11408	P11112	D402
	(743,733)	**(2,258)**	**(213,242)**	**(27,126)**	**(9,657)**	**(3,346)**	**(999,362)**			

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Schedule 11 - EATON RECREATION CENTRE PROJECTS

Job Task	20050	20052	20054	20056	20058	20059	20061	20064	20057	20065	20071	20075	FY 2026-27 Budget Estimate	Job	Program	Dept
GL	21005	21060	22030	28035	22110	22025	22025	22025	22025	22025	22025	22025				
	Salaries & Wages	Staff Training	Licenses	Sundry Expenditure	Minor Equipment (value < $300 / if >$300 use 26004	Cleaning Materials	Umpire Payments	Contracted Services	Café Stock Purchases	Retail Stock Purchases	Equipment Servicing	Facilitators				
Fitness Centre	(220,169)	(537)	(4,027)	(191)	(509)	(4,365)	0	0	0	0	(10,415)	0	**(240,214)**	RC11401	P11112	D402
Cafe	(88,240)	(208)	0	(729)	(488)		0	0	(130,499)	(7,500)	0	0	**(227,665)**	RC11402	P11112	D402
Creche	(76,458)	(504)	0	(656)	(315)		0	0	0	0	0	0	**(77,933)**	RC11403	P11112	D402
Courts	(132,969)	(260)	(1,042)	(1,042)	(2,877)		(47,882)	0	0	0	0	0	**(186,071)**	RC11404	P11112	D402
Group Fitness	(127,270)	(198)	(16,452)	(104)	(260)	(1,500)	0	(5,874)	0	0	0	0	**(151,658)**	RC11407	P11112	D402
Vacation Care	(98,627)	(550)	(5,605)	(625)	(5,208)		0	0	0	0	0	(5,208)	**(115,822)**	RC11408	P11112	D402
	(743,733)	**(2,258)**	**(27,126)**	**(3,346)**	**(9,657)**	**(5,865)**	**(47,882)**	**(5,874)**	**(130,499)**	**(7,500)**	**(10,415)**	**(5,208)**	**(999,362)**			

Schedule 12 - TRANSPORT

Summary	FY 2026-27 Budget Estimate $
Revenue	
Grants, subsidies and contribution	200,090
Fees & charges	8,269
Other revenue	26,040
	234,399
Expenses	
Employee costs	(690,751)
Materials and contracts	(1,128,055)
Utility charges	(391,210)
Depreciation	(4,720,194)
Finance costs	(4,733)
Insurance	(53,907)
Other expenditure	(1,837,481)
	(8,826,331)
	(8,591,932)
Capital grants, subsidies and contribution	4,105,763
	4,105,763
Net Result for the Period	**(4,486,169)**

NOTES AND EXPLANATORY MATERIAL
P12121-STREETS, ROADS, BRIDGES & DEPOTS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants	121.1	200,090					
Total Grants, Subsidies & Contributions		200,090					
Fees & Charges							
Fines, Penalties & Admin fees		5,440	AD14020	10200	13040	P12121	D300
Total Fees & Charges		5,440					
Other Revenue							
Fuel Tax Credits		26,040	AD14020	10225	16025	P12121	D201
Total Other Revenue		26,040					
Non Operating Grants, Subsidies & Contributions							
Non Operating Grants	121.2	4,105,763					
Total Non Operating Grants,Subsidies&Contributions		4,105,763					
Employee Costs							
Salaries & Wages		(600,653)					
Superannuation		(90,098)					
Total Employee Costs		(690,751)					
Materials and Contracts							
Consultants	121.3	(30,000)					
Other Materials & Contracts	121.4	(1,094,513)					
Minor Assets < $5,000		(2,500)	AD14020	26004	22110	P12121	D302
Total Materials and Contracts		(1,127,013)					
Utility Charges							
Electricity	Appendix L	(391,210)					
Total Utility Charges		(391,210)					

NOTES AND EXPLANATORY MATERIAL
P12121-STREETS, ROADS, BRIDGES & DEPOTS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Depreciation on Non-Current Assets							
Depreciation - Buildings		(141,373)	AD14020	26037	24005	P12121	D302
Depreciation - Plant & Equipment		(12,293)	AD14020	26037	24015	P12121	D302
Depreciation - Roads		(2,870,050)	AD14020	26037	24025	P12121	D302
Depreciation - Footpaths		(565,493)	AD14020	26037	24030	P12121	D302
Depreciation - Drainage		(504,026)	AD14020	26037	24035	P12121	D302
Depreciation - Bridges		(528,612)	AD14020	26037	24040	P12121	D302
Depreciation - Car Parks		(98,347)	AD14020	26037	24060	P12121	D302
Total Depreciation on Non-Current Assets		(4,720,194)					
Finance Cost							
Interest on Loans		(3,853)	AD14020	26076	26005	P12121	D201
Guarantee Fee on Loans		(880)	AD14020	26078	26010	P12121	D201
Total Finance Cost		(4,733)					
Insurance Expenses							
Property Insurance	**121.5**	(53,907)					
Total Insurance Expenses		(53,907)					
Other Expenditure							
Allocation of Public Works - Other Expenses		(1,499,866)					
Allocation of Plant Expenses - Other Expenses		(337,615)					
Total Other Expenditure		(1,837,481)					
Net Result for the Period		**(4,487,957)**					

NOTES AND EXPLANATORY MATERIAL
P12123-PARKING FACILITIES

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Fines, Penalties & Admin fees		2,000	AD14020	10200	13040	P12123	D401
Other Charges		829	AD14020	10750	13045	P12123	D202
Total Fees & Charges		2,829					
Materials and Contracts							
Other Materials & Contracts		(1,042)	AD14020	26180	22025	P12123	D202
Total Materials and Contracts		(1,042)					
Net Result for the Period		**1,787**					

NOTES		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
121.1 Operating Grants							
Main Roads WA Direct Grant		200,090	AD14020	10280	12005	P12121	D300
Total Operating Grants		200,090					
121.2 Non Operating Grants							
Regional Road Safety Program Grant-Henty Road		2,902,500	AD14020	10243	18005	P12121	D300
Grant Funding Regional Road Group		577,844	AD14020	10245	18005	P12121	D300
Grant Funding State Blackspot		0	AD14020	10250	18005	P12121	D300
Grant Funding Roads To Recovery		625,419	AD14020	10260	18005	P12121	D300
Grant Funding Grants Commission Special Projects		0	AD14020	10290	18005	P12121	D300
Contribution To Works		0					
Contribution To Works - Future Works/Developer Contributions		0					
Total Non Operating Grants		4,105,763					
121.3 Consultants							
Asset Revaluations & Condition Assessments		(30,000)	AD14020	26003	22010	P12121	D302
Eaton Drainage Modelling		0	AD14020	26217	22010	P12121	D302
Total Consultants		(30,000)					
121.4 Other Materials & Contracts							
Crossover Contributions		(15,540)	AD14020	26179	22025	P12121	D302
Land Compensation / Resumption - Transport		(10,420)	AD14020	26196	22025	P12121	D302
Roads - Maintenance	Appendix L	(581,965)					
Bridges - Maintenance	Appendix L	(174,897)					
Bridges - Disposal Costs		(124,000)	BR12119	26288	22025	P12121	D302
Ancillary - Maintenance	Appendix L	(105,651)					
Depot Maintenance	Appendix J	(82,040)					
Major Maintenance	\ppendix J & I	0					
Total Other Materials & Contracts		(1,094,513)					
121.5 Insurance							
Bridge Insurance		(46,611)					
Property Insurance		(7,297)					
Total Insurance		(53,907)					

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Schedule 13 - ECONOMIC SERVICES

Summary	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Revenue						
Grants, subsidies and contribution	1,000					
Fees & charges	258,860					
Other revenue	500					
	260,360					
Expenses						
Employee costs	(213,588)					
Materials and contracts	(8,807)					
Depreciation	(1,458)					
Insurance	(491)					
Other expenditure	(485,904)					
	(710,248)					
	(449,888)					
Net Result for the Period	**(449,888)**					

NOTES AND EXPLANATORY MATERIAL
P13132-TOURISM & AREA PROMOTION

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Other Charges	132.2	2,260					
Total Fees & Charges		2,260					
Employee Costs							
Salaries & Wages		0					
Total Employee Costs		0					
Materials and Contracts							
Other Materials & Contracts	Append J	(315)					
Total Materials and Contracts		(315)					
Insurance Expenses							
Property Insurance	Append J	(252)					
Total Insurance Expenses		(252)					
Other Expenditure							
Grants, Donations & Subsidies	132.1	(106,500)					
Allocation of Public Works - Other Expenses	Append J	(93)					
Total Other Expenditure		(106,593)					
Net Result for the Period		**(104,900)**					

NOTES AND EXPLANATORY MATERIAL
P13133-BUILDING CONTROL

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Building Licenses		183,370	AD14013	10400	13005	P13133	D401
Other Charges	133.1	72,090					
Total Fees & Charges		255,460					
Other Revenue							
Reimbursements		500	AD14013	10860	16010	P13133	D401
Total Other Revenue		500					
Employee Costs							
Salaries & Wages		(160,865)	AD14013	20081	21005	P13133	D401
Superannuation		(24,130)	AD14013	26110	21015	P13133	D401
Training & Conferences		(3,148)	AD14013	26041	21060	P13133	D401
Protective Clothing & Uniforms		(884)	AD14013	26095	21070	P13133	D401
Fringe Benefits Tax		(4,120)	AD14013	26049	21080	P13133	D201
Other Employee Costs	Contracted Relief	(20,000)	AD14013	26031	21085	P13133	D401
Travel / Accomodation		(442)	AD14013	26130	21100	P13133	D401
Total Employee Costs		(213,588)					
Materials and Contracts							
Legal Services		(260)	AD14013	26070	22020	P13133	D401
Telephone, Data & Line Rental		(980)	AD14013	26127	22035	P13133	D102
Plant & Vehicle Costs	Appendix I	(4,132)					
Printing & Stationery		(2,080)	AD14013	26092	22050	P13133	D401
Minor Assets < $5,000		(1,040)	AD14013	26004	22110	P13133	D401
Total Materials and Contracts		(8,492)					

NOTES AND EXPLANATORY MATERIAL
P13133-BUILDING CONTROL

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Depreciation on Non-Current Assets							
Depreciation - Motor Vehicles	Appendix I	(1,458)					
Total Depreciation on Non-Current Assets		(1,458)					
Insurance Expenses							
Motor Vehicle Insurance	Appendix I	(239)					
Total Insurance Expenses		(239)					
Other Expenditure							
Allocation of Admin Overheads - Other Expenses		(290,602)	AD14013	26005	28985	P13133	D201
Total Other Expenditure		(290,602)					
Net Result for the Period		**(258,420)**					

NOTES AND EXPLANATORY MATERIAL
P13138-OTHER ECONOMIC SERVICES

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Contributions		1,000					
Total Grants, Subsidies & Contributions		1,000					
Fees & Charges							
Other Charges	138.2	1,140					
Total Fees & Charges		1,140					
Other Expenditure							
Other Expenditure	138.1	(88,708)					
Total Other Expenditure		(88,708)					
Net Result for the Period		**(86,568)**					

		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES							
132.1 Grants, Donations & Subsidies							
Bull and Barrell Festival-Cash Grant		(10,500)	AD14025	26245	28015	P13132	D100
Eaton Foreshore Festival		(3,000)	AD14025	26246	28015	P13132	D100
Dardanup Art Spectacular		(11,500)	AD14025	26247	28015	P13132	D100
Lost & Found Event		(20,000)	AD14025	26248	28015	P13132	D100
Ferguson Valley Marketing Inc		(24,500)	AD14025	26249	28015	P13132	D100
Bunbury Geograph Tourism Partnership	OCM 29.04.26 CR 7	(22,000)	AD14025	26250	28015	P13132	D100
Bull and Barrell Festival-Operations Support		(15,000)	AD14025	26263	28015	P13132	D100
Total Grants, Donations & Subsidies		(106,500)					
132.2 Fees & Charges							
Sundry Fees & Charges - Taxable		160	AD14025	10420	13045	P13132	D403
Fees & Licenses - GST Free		2,100	AD14025	10845	13045	P13132	D403
132.2 Total Fees & Charges		2,260					
133.1 Other Charges							
Commissions - CTF Levy		0	AD14013	10100	13045	P13133	D401
Commissions - BSL Levy		2,080	AD14013	10105	13045	P13133	D401
Miscellaneous Revenue		5,260	AD14013	10420	13045	P13133	D401
Swimming Pool Inspections		64,750	AD14013	10565	13045	P13133	D401
Total Other Charges		72,090					
138.1 Other Expenditure							
Economic Development		(25,520)	AD14026	26182	28035	P13138	D100
Bunbury Geograph Economic Alliance		(15,100)	AD14026	26251	28035	P13138	D100
Bunbury Geograph Chamber of Commerce		(2,160)	AD14026	26252	28035	P13138	D100
Bunbury Geograph Group of Councils	CR 79-26	(30,338)	AD14026	26253	28035	P13138	D100
Busselton Margaret River Airport		(2,000)	AD14026	26254	28035	P13138	D100
Government Grant Subscription		(2,860)	AD14026	26255	28035	P13138	D100
Regional Development Australia-REMPLAN		(730)	AD14026	26256	28035	P13138	D100
Contribution to iiF26 Confererence - IPC 18-26		(10,000)	AD14026	26029	28035	P13138	D100
Total Other Expenditure		(88,708)					

NOTES	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
138.2 Fees & Charges						
Extractive Industry Licenses	1,070	AD14026	10400	13045	P13138	D401
Sale of Standpipe Water	70	AD14026	10580	13045	P13138	D401
138.2 Total Fees & Charges	1,140					

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Schedule 14 - OTHER PROPERTY & SERVICES

Summary	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Revenue						
Grants, subsidies and contribution	60,000					
Fees & charges	106,928					
Other revenue	121,450					
	288,378					
Expenses						
Employee costs	(8,746,556)					
Materials and contracts	(2,500,085)					
Utility charges	(90,547)					
Depreciation	(726,100)					
Finance costs	(441,523)					
Insurance	(198,608)					
Other expenditure	12,395,833					
	(307,586)					
	(19,208)					
Net Result for the Period	**(19,208)**					

NOTES AND EXPLANATORY MATERIAL
P14141-PRIVATE WORKS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Other Charges		3,790	SU14001	10445	13045	P14141	D302
Total Fees & Charges		3,790					
Materials and Contracts							
Other Materials & Contracts		(3,120)	SU14001	26100	22025	P14141	D302
Total Materials and Contracts		(3,120)					
Net Result for the Period		**670**					

NOTES AND EXPLANATORY MATERIAL
P14142-ADMINISTRATION OVERHEADS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Grants	Traineeship	50,000	AD14021	10235	12005	P14142	D202
Total Grants, Subsidies & Contributions		50,000					
Fees & Charges							
Sale of Goods or Information		0					
Property Rental & Leases-Council Admin Centre		36,838	AD14021	10879	13035	P14142	D202
Other Charges - DAMA Fees		1,000	AD14021	10755	13045	P14142	D201
Property Enquiry Fees & Reports		0					
Total Fees & Charges		37,838					
Other Revenue							
Reimbursements		31,450	AD14021	10860	16010	P14142	D201
Total Other Revenue		31,450					
Employee Costs							
Salaries & Wages		(4,982,093)	AD14021	20081	21005	P14142	D201
Superannuation		(747,314)	AD14021	26110	21015	P14142	D201
Annual Provision accrual		0	AD14021	20081	21020	P14142	D201
Long Service Leave		(41,800)	AD14021	20081	21045	P14142	D201
Training & Conferences	142.6	(122,912)					
Staff Recruitment Expenses		(46,870)	AD14021	26115	21065	P14142	D102
Protective Clothing & Uniforms		(18,634)	AD14021	26095	21070	P14142	D201
Fringe Benefits Tax		(64,890)	AD14021	26049	21080	P14142	D201
Other Employee Costs	142.1	(36,580)					
Travel / Accomodation	142.7	(6,541)					
Workers Compensation Insurance	Appendix N	(330,036)					
Total Employee Costs		(6,397,670)					

NOTES AND EXPLANATORY MATERIAL
P14142-ADMINISTRATION OVERHEADS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Materials and Contracts							
Advertising		(34,480)	AD14021	26000	22005	P14142	D201
Lease / Hire Costs (Short Term <12 months)		0					
Other Materials & Contracts	142.2	(640,652)					
Subscriptions, Memberships & Licences	142.3	(56,530)					
Telephone, Data & Line Rental	142.4	(94,830)					
Plant & Vehicle Costs		(20,850)					
Printing & Stationery		(26,040)	AD14021	26092	22050	P14142	D202
Postage & Freight		(26,040)	AD14021	26097	22065	P14142	D202
Minor Assets < $5,000		(10,420)	AD14021	26004	22110	P14142	D200
IT Hardware, Software	142.5	(1,137,551)					
Total Materials and Contracts		(2,047,393)					
Utility Charges							
Electricity	Appendix J	(68,606)					
Water Rates & Consumption	Appendix J	(21,941)					
Total Utility Charges		(90,547)					
Depreciation on Non-Current Assets							
Depreciation - Buildings		(410,034)	AD14021	26037	24005	P14142	D201
Depreciation - Furniture & Equipment		(49,586)	AD14021	26037	24010	P14142	D201
Depreciation - Motor Vehicles	Appendix I	(11,248)					
Total Depreciation on Non-Current Assets		(470,868)					
Amortisation							
Amortisation - ROU Assets Furniture and Fittings		(61,983)	AD14021	26037	24615	P14142	D201
Total Amortisation		(61,983)					
Finance Cost							
Interest on Loans		(384,295)	AD14021	26076	26005	P14142	D201
Guarantee Fee on Loans		(57,228)	AD14021	26078	26010	P14142	D201
Total Finance Cost		(441,523)					

NOTES AND EXPLANATORY MATERIAL
P14142-ADMINISTRATION OVERHEADS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Insurance Expenses							
Property Insurance	Appendix J	(57,976)					
Motor Vehicle Insurance	Appendix I	(447)					
General Insurance	Appendix N	(114,688)					
Total Insurance Expenses		(173,111)					
Other Expenditure							
Other Expenditure		(3,650)	AD14021	20001	28035	P14142	D201
Recovery of Admin Overheads		9,686,745					
Allocation of Public Works - Other Expenses	Appendix J	(184,229)					
Total Other Expenditure		9,498,866					
Net Result for the Period		**(64,941)**					

NOTES AND EXPLANATORY MATERIAL
P14144-PUBLIC WORKS OVERHEADS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Fees & Charges							
Other Charges	144.1	65,300					
Total Fees & Charges		65,300					
Employee Costs							
Salaries & Wages		(1,754,061)	AD14022	20081	21005	P14144	D300
Superannuation		(263,109)	AD14022	26110	21015	P14144	D201
Annual Provision accrual		0	AD14022	20081	21020	P14144	D201
Long Service Leave		(104,500)	AD14022	20081	21045	P14144	D201
Training & Conferences	Appendix O	(50,306)	AD14022	26041	21060	P14144	D300
Protective Clothing & Uniforms		(14,489)	AD14022	26095	21070	P14144	D302
Work Health & Safety	144.2	(19,370)	AD14022	20092	21075	P14144	D102
Fringe Benefits Tax		(28,160)	AD14022	26049	21080	P14144	D201
Other Employee Costs		(15,680)	AD14022	26031	21085	P14144	D300
Travel / Accomodation		(1,930)	AD14022	26130	21100	P14144	D300
Total Employee Costs		(2,251,606)					
Materials and Contracts							
Advertising		(6,250)	AD14022	26000	22005	P14144	D302
Consultants		(33,330)	AD14022	26199	22010	P14144	D300
Other Materials & Contracts	144.3	(21,090)					
Telephone, Data & Line Rental		(10,690)	AD14022	26127	22035	P14144	D102
Plant & Vehicle Costs	Appendix I	(85,828)					
Printing & Stationery		(2,080)	AD14022	26092	22050	P14144	D302
Minor Assets < $5,000		(2,600)	AD14022	26004	22110	P14144	D300
Total Materials and Contracts		(161,868)					
Depreciation on Non-Current Assets							
Depreciation - Furniture & Equipment		(160)	AD14022	26037	24010	P14144	D201
Depreciation - Motor Vehicles	Appendix I	(28,641)					
Total Depreciation on Non-Current Assets		(28,802)					

NOTES AND EXPLANATORY MATERIAL
P14144-PUBLIC WORKS OVERHEADS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Insurance Expenses							
Motor Vehicle Insurance	Appendix I	(5,437)					
Total Insurance Expenses		(5,437)					
Other Expenditure							
Allocation of Admin Overheads - Other Expenses		(2,906,024)	AD14022	26005	28985	P14144	D201
Recovery of Public Works Overheads		5,353,736	AD14022	26045	28991	P14144	D201
Total Other Expenditure		2,447,712					
Net Result for the Period		**65,300**					

NOTES AND EXPLANATORY MATERIAL
P14145-PLANT OPERATION

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Employee Costs							
Salaries & Wages	Appendix I	(7,280)					
Total Employee Costs		(7,280)					
Materials and Contracts							
Plant & Vehicle Costs	Appendix I	(257,704)					
Minor Assets < $5,000		(10,000)	AD14027	26004	22110	P14145	D302
Total Materials and Contracts		(267,704)					
Depreciation on Non-Current Assets							
Depreciation - Motor Vehicles	Appendix I	(164,448)					
Total Depreciation on Non-Current Assets		(164,448)					
Insurance Expenses							
Motor Vehicle Insurance	Appendix I	(20,060)					
Total Insurance Expenses		(20,060)					
Other Expenditure							
Plant & Vehicle Recovery	Appendix I	449,255	AD14027	26009	28996	P14145	D201
Total Other Expenditure		449,255					
Net Result for the Period		**(10,237)**					

NOTES AND EXPLANATORY MATERIAL
P14146-SALARIES & WAGES

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Other Revenue							
Reimbursements	146.1	90,000					
Total Other Revenue		90,000					
Employee Costs							
Workers Compensation Leave		(60,000)	AD14028	26140	21005	P14146	D102
Paid Parental Leave		(30,000)	AD14028	26257	21110	P14146	D102
Total Employee Costs		(90,000)					
Net Result for the Period		**0**					

NOTES AND EXPLANATORY MATERIAL
P14148-INSURANCE CLAIMS

ACCOUNT	Notes	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
Grants, Subsidies & Contributions							
Operating Contributions-Insurance Claims		10,000	AD14029	10375	12010	P14148	D200
Total Grants, Subsidies & Contributions		10,000					
Materials and Contracts							
Other Materials & Contracts		(20,000)	AD14029	26202	22025	P14148	D200
Total Materials and Contracts		(20,000)					
Net Result for the Period		**(10,000)**					

		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
NOTES							
142.1 Other Employee Costs							
Contract Employment		(5,230)	AD14021	26031	21085	P14142	D201
Employee Assistance Program		(20,900)	AD14021	26209	21085	P14142	D102
Employee Incentive Expenses		(10,450)	AD14021	26210	21085	P14142	D102
Total Other Employee Costs		(36,580)					
142.2 Other Materials & Contracts							
Records Management		(13,540)	AD14021	26104	22025	P14142	D203
Sundry Computer Equipment Replacement		(2,740)	AD14021	26220	22025	P14142	D203
Photocopier Copy Charges	Refer Breakd	(70,000)	AD14021	26221	22025	P14142	D203
Wireless Networking MAST Lease		(7,040)	AD14021	26222	22025	P14142	D203
IT Contract Support		(26,040)	AD14021	26223	22025	P14142	D203
ERP Project - Implementation Costs		(323,750)	SU14501	26287	22025	P14142	D203
Administration Centre - Eaton	Appendix J	(159,543)					
Dardanup Office	Appendix J	(37,999)					
Total Other Materials & Contracts		(640,652)					
142.3 Subscriptions, Memberships & Licences							
Professional Memberships		(9,070)	AD14021	26271	22030	P14142	D200
Subscriptions-WALGA		(33,330)	AD14021	26272	22030	P14142	D200
Subscription-IT Vision User Group		(800)	AD14021	26273	22030	P14142	D200
Subscription-Australia Day Council		(680)	AD14021	26274	22030	P14142	D200
Subscription-Cemetries Association		(140)	AD14021	26275	22030	P14142	D200
Subscription-(RIMPAWA) Records & Information		(690)	AD14021	26276	22030	P14142	D200
Subscription-Mailchimp E-Newsletter		(2,490)	AD14021	26277	22030	P14142	D200
Subscription-Australian Standards		(520)	AD14021	26278	22030	P14142	D200
Subscription-Genesis Accounting		0	AD14021	26279	22030	P14142	D200
Subscription-GISSA Int'l		(2,560)	AD14021	26280	22030	P14142	D200
Subscription-Business Excellence Australia		(1,460)	AD14021	26281	22030	P14142	D200
Subscription-Local Govt Professionals Australia		(3,750)	AD14021	26282	22030	P14142	D200
Subscription-Sundry		(1,040)	AD14021	26283	22030	P14142	D200
Total Subscriptions, Memberships & Licences		(56,530)					

NOTES		FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
142.4 Telephone, Data & Line Rental							
Telephone & Data		(17,380)	AD14021	26127	22035	P14142	D102
After Hours Call Centre Service		(9,190)	AD14021	26227	22035	P14142	D102
NBN EE Data Service		(59,850)	AD14021	26228	22035	P14142	D102
Mobile Device Plans		(8,410)	AD14021	26229	22035	P14142	D102
Total Telephone, Data & Line Rental		(94,830)					
142.5 IT Hardware, Software							
Software Licenses - Funded from Operating Budget - Excl ERP		(767,468)	AD14021	26111	22115	P14142	D203
Projects & Initiatives - Software - Reserve Funded		(220,083)	AD14021	26302	22115	P14142	D203
ERP Project - Licencing		(135,000)	SU14501	26259	22115	P14142	D203
Website Refresh		(15,000)	AD14021	26143	22115	P14142	D203
Total IT Hardware, Software		(1,137,551)					
142.6 Training & Conferences							
Staff Training / Conferences / Professional Dev - Executive Services	Appendix O	17,517	AD14021	26041	21060	P14142	D100
Staff Training / Conferences / Professional Dev - Corporate & Goveri	Appendix O	53,315	AD14021	26041	21060	P14142	D200
Admin Overheads - Organisational Professional Development	Appendix O	52,080	AD14021	26041	21060	P14142	D100
142.6 Total Training & Conferences		122,912					
142.7 Travel / Accomodation							
Travel & Accommodation - Executive Services		2,696	AD14021	26130	21100	P14142	D100
Travel & Accommodation - Corporate & Governance Services		3,858	AD14021	26130	21100	P14142	D200
142.7 Total Travel / Accomodation		6,554					
144.1 Other Charges							
Other Fees & Charges		32,650	AD14022	10430	13045	P14144	D300
Engineering Supervision Fees		32,650	AD14022	10880	13045	P14144	D300
Total Other Charges		65,300					

NOTES	FY 2026-27 Budget Estimate $	Job	Job Task	GL	Program	Dept
144.2 Work Health & Safety						
Safety Equipment ie: first aid kits, safety posters, sharp containers, etc	(10,940)					
Compliance Inspections	(1,040)					
Compliance Reporting	(520)					
Consultants - Staff Training	(5,360)					
MSDS Revision	(1,510)					
	(19,370)					
144.3 Other Materials & Contracts						
Staff Training, Conferences, Professional Development	(15,620)	AD14022	26041	21060	P14144	D203
Chem Alert Subsciption	(4,950)	AD14022	26111	22115	P14144	D203
Equipment Maintenance	(520)	AD14022	26042	22025	P14144	D203
Total Other Materials & Contracts	(21,090)					
146.1 Reimbursements						
Reimbursements - Workers Compensation	60,000	AD14028	10785	16010	P14146	D102
Reimbursements - Paid Parental Leave - Govt Funded	30,000	AD14028	10790	16010	P14146	D102
146.1 Total Reimbursements	90,000					

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix A - BORROWINGS & LEASES

Loan Number	Loan Description	Principal 1 July	New Loan	Principal Repayment	Principal Outstanding 30 June	Interest	Govt Guarantee Fee	Total Finance Cost	Job	Job Task	GL	Program	Dept
		FY 2026-27 Budget Estimate											
66	Depot Land Purchase	113,135	0	(74,661)	38,474	(3,853)	(880)	(4,733)	AD14020	26076	26005	P12121	D201
69	Glen Huon Oval Club Rooms	693,207	0	(51,730)	641,477	(26,127)	(4,591)	(30,718)	AD14017	26076	26005	P11114	D201
70	Wanju & Waterloo Industrial Park	388,450	0	(75,476)	312,974	(5,325)	(2,673)	(7,998)	AD14018	26076	26005	P10106	D201
71	Waste Bins - 3 Bin System	142,370	0	(46,558)	95,812	(2,497)	(542)	(3,039)	AD14023	26076	26005	P10101	D201
72	R&J Fishwick Sports Pavilion	631,390	0	(25,058)	606,332	(29,111)	(4,390)	(33,501)	AD14017	26076	26005	P11114	D201
73	Eaton Admin Centre - Part 1	5,397,972	0	(218,853)	5,179,119	(235,947)	(37,043)	(272,990)	AD14021	26076	26005	P14142	D201
74	Eaton Admin Centre - Part 2	1,410,183	0	(48,539)	1,361,644	(73,747)	(9,747)	(83,494)	AD14021	26076	26005	P14142	D201
75	ERP Project	1,527,327	0	(77,790)	1,449,537	(74,601)	(10,438)	(85,039)	AD14021	26076	26005	P14142	D201
	Total	10,304,034	0	(618,665)	9,685,369	(451,208)	(70,304)	(521,512)					
	Lease Liabilities												
	ERC Cardio Equipment	0	268,238	(53,648)	214,591	(2,235)	0	(2,235)	AD14011	26069	29510	P11112	D201
		0	268,238	(53,648)	214,591	(2,235)	0	(2,235)					
	Total Finance Costs					(453,443)	(70,304)	(523,747)					

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix B - ASSETS DISPOSAL

Assets Class	Assets Description	FY 2026-27 Estimated Budget Sale Price	WDV	Profit/(Loss) on Disposal
Property, Plant & Equipment				
Vehicles	Appendix E	464,788	464,788	0
Vehicles	Appendix E - Utilities/Plant Carry Forwards	98,771	98,771	0
Infrastructure				
Nil		0	0	0
		563,559	563,559	0

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix C - ASSETS ACQUISITION & FUNDING SOURCE

	Assets Acquisition	Notes	FY 2026-27 Budget Estimate
			$
	Property, Plant & Equipment		
102	Buildings		1,278,916
103	Furniture & Equipment		376,516
104	Plant & Equipment		0
105	Motor Vehicles (including Vehicle Plant)		1,561,849
	Total		3,217,281
	Infrastructure		
106	Roads		4,593,894
107	Footpaths		190,673
108	Drainage		250,000
109	Parks & Ovals		1,202,046
110	Bridges		0
112	Lighting		0
	Total		6,236,613
	Right of Use Assets		
113	Land		0
114	Furniture & Fittings		268,238
	Total		268,238

SHIRE OF DARDANUP
LONG TERM FINANCIAL PLAN
2026/2027

Appendix C - ASSETS ACQUISITION & FUNDING SOURCE

Funding Source	Notes	FY 2026-27 Budget Estimate $
Property, Plant & Equipment		
Buildings		
Reserve Transfer		339,950
C/F Reserve		713,166
Special Project Grants		250,000
Contribution to Works		0
Furniture & Equipment		
Reserve Transfer		360,916
Operating Budget		15,600
Motor Vehicles		
Reserve Transfer		998,290
Proceeds from Assets Disposal		563,559
Total		3,241,481
Infrastructure		
Roads		
Reserve Transfer		489,807
C/F Reserve		122,324
Road to Recovery Funding		625,419
Regional Road Group Funding		577,844
Black Spot Funding		0
Special Project - LG Grants Commission		2,902,500
Footpaths		
Reserve Transfer		190,673
C/F Reserve		0
Drainage		
Reserve Transfer		250,000
Parks & Ovals		
Reserve Transfer		490,908
C/F Reserve		291,873
Special Project Grants		419,265
Bridges		
Special Project Grants		0
Car Parks		
Reserve Transfer		0
Lighting		
Reserve Transfer		0
Special Project Grants		0
Total		6,360,613

Appendix D - ASSETS ACQUISITION BREAKDOWN (ASSET MANAGEMENT ``PLANS)

2026/2027
Budget Estimate
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Expenditure Classification	Notes	Design & PM Staff	Design & PM Staff OH	Plant	Stores Issues	Materials & Contracts	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant	Sale of Land	Contrib / Reimb	Total Income	Net Cost	Job	Job Task	GL	Program	Dept
					15%									GLs		GLs							
	Schedule 11 - PUBLIC HALLS & CIVIC CENTRES																						
BU11705	Don Hewison Centre	Renewal	3	0	0	0	0	7,500	7,500	7,500	0	0	0	0	0	0	7,500	0	BU11705	20000	43105	P01320	D300
	Schedule 11 - OTHER SPORTING FACILITIES																						
BU11645	Glen Huon Football Club Rooms (Pavilion) - Eaton Sports P	Upgrade	5	0	0	0	0	10,000	10,000	0	0	0	0	0	0	0	0	10,000	BU11645	20000	43105	P01320	D300
BU11648	Burekup Pavilion	Upgrade	8	0	0	0	0	750,000	750,000	0	500,000	0	0	250,000	0	0	750,000	0	BU11648	20000	43105	P01320	D300
	Schedule 11 - EATON RECREATION CENTRE																						
BU11801	Eaton Recreation Centre	Upgrade	1	0	0	0	0	263,250	263,250	263,250	0	0	0	0	0	0	263,250	0	BU11801	20000	43105	P01320	D300
BU11801	Eaton Recreation Centre - Tiles / Bollards	Renewal	6	0	0	0	0	88,849	88,849	0	88,849	0	0	0	0	0	88,849	0	BU11801	20000	43105	P01320	D300
BU11802	Eaton Recreation Centre - Fan	Upgrade	7	0	0	0	0	24,317	24,317	0	24,317	0	0	0	0	0	24,317	0	BU11802	20000	43105	P01320	D300
	Schedule 12 - DEPOT																						
BU12011	Dardanup Depot - Martin Pelusey	Upgrade	2	0	0	0	0	25,000	25,000	25,000	0	0	0	0	0	0	25,000	0	BU12011	20000	43105	P01320	D300
	Schedule 14 - ADMINISTRATION CENTRES																						
BU14322	Admin Centre - Eaton			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
BU14322	Admin Centre - Eaton - Eaton Community Library	Upgrade	4	0	0	0	0	10,000	10,000	10,000	0	0	0	0	0	0	10,000	0	BU14322	20000	43105	P01320	D300
	Carry Forward																						
BU14321	Dardanup Office			0	0	0	0	100,000	100,000	0	100,000	0	0	0	0	0	100,000	0	BU14321	20000	43105	P01320	D300
	TOTAL			**0**	**0**	**0**	**0**	**1,278,916**	**1,278,916**	**305,750**	**713,166**	**0**	**0**	**250,000**	**0**	**0**	**1,268,916**	**10,000**					

NOTES AND EXPLANATORY MATERIAL
BUILDING CONSTRUCTION

Notes	Building	Project	Job	Job Task	GL	Program	Dept	Total
1	Eaton Recreation Centre	Airconditioning - Reception Office/Manager Office						9,750
1	Eaton Recreation Centre	Compliance Repairs - (Fire alarm control panel upgrades, smoke detectors						250,000
1	Eaton Recreation Centre	Internal signage for the Recreation Centre						3,500
2	Dardanup Depot - Martin Pelusey	Install Solar System						25,000
3	Don Hewison Centre	Concrete Skirting Repairs						7,500
4	Eaton Community Library	Shade Sail						10,000
5	Eaton Sports Pavilion	Meeting Room Fit Out						10,000
6	Eaton Recreation Centre - Tiles / Bollards	Carry Forward						88,849
7	Eaton Recreation Centre - Fan	Carry Forward						24,317
8	Burekup Pavilion - Change Rooms	Carry Forward						750,000
9	Dardanup Office	Carry Forward						100,000
								1,278,916

Appendix D - ASSETS ACQUISITION BREAKDOWN (ASSET MANAGEMENT PLANS)

2026/2027
Budget Estimate
TRANSPORT CAPITAL UPGRADES

Job			Expenditure Classification	Employee Costs	Overheads 15%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Materials & Contracts	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		Job	Job Task	GL	Program	Dept
	Upgrades - Roads																													
	Dowdells Line	Investigation / Design	Upgrade	0	0	0	0	0	0	202,950	0	202,950	67,650	0	0	0	135,300	0	0	0	0	0	202,950	0	Source: Roads POW	RD12941	20000	45100	P01320	D300
	Ironstone Road	Widening	Upgrade	0	0	0	0	0	0	65,000	0	65,000	65,000	0	0	0	0	0	0	0	0	0	65,000	0	Source: Roads POW	RD12942	20000	45100	P01320	D300
	Crooked Brook Road	Raising Off Bridge Culverts	Upgrade	0	0	0	0	0	0	85,000	0	85,000	8,081	0	0	76,919	0	0	0	0	0	0	85,000	0	Source: Roads POW	RD12943	20000	45100	P01320	D300
	Eaton Administration Building Car Park	Access Upgrades	Upgrade	0	0	0	0	0	0	92,324	0	92,324	60,000	32,324	0	0	0	0	0	0	0	0	92,324	0	Source: Roads POW	RD12944	20000	45100	P01320	D300
	Project Management Salaries			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	Carry Forward Projects - Capital Upgrades																													
RD12439	Hamilton Road	Intersection Ann St.	Upgrade	0	0	0	0	0	0	157,779	0	157,779	0	35,000	0	25,000	97,779	0	0	0	0	0	157,779	0		RD12439	20000	45100	P01320	D300
RD12470	Henty Road	Shoulder Sealing and Line Markinc	Upgrade	0	0	0	0	0	0	2,902,500	0	2,902,500	0	0	0	0	0	0	0	2,902,500	0	0	2,902,500	0		RD12470	20000	45100	P01320	D300
	Ferguson Road	Landscaping	Upgrade	0	0	0	0	0	0	55,000	0	55,000	0	55,000	0	0	0	0	0	0	0	0	55,000	0		RD12449	20000	45100	P01320	D300
				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	Sub-total			0	0	0	0	0	0	3,560,553	0	3,560,553	200,731	122,324	0	101,919	233,079	0	0	2,902,500	0	0	3,560,553	0						
	Upgrades - Bridges																													
	Nil			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	Sub-total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	Upgrades - Ancillary																													
	Nil			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	Sub-total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	Upgrades - Drainage																													
	Eaton Drive	Detailed Design	Upgrade	0	0	0	0	0	0	100,000	0	100,000	100,000	0	0	0	0	0	0	0	0	0	100,000	0	Source: Storm Water POW	RD12945	20000	45110	P01320	D300
	Eaton Drive	Recreation Intersection Works	Upgrade	0	0	0	0	0	0	75,000	0	75,000	75,000	0	0	0	0	0	0	0	0	0	75,000	0	Source: Storm Water POW	RD12946	20000	45110	P01320	D300
				0	0	0	0	0	0	175,000	0	175,000	175,000	0	0	0	0	0	0	0	0	0	175,000	0						
		Sub Total - Upgrades		**0**	**0**	**0**	**0**	**0**	**0**	**3,735,553**	**0**	**3,735,553**	**375,731**	**122,324**	**0**	**101,919**	**233,079**	**0**	**0**	**2,902,500**	**0**	**0**	**3,735,553**	**0**						

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

2026/2027
Budget Estimate
TRANSPORT CAPITAL EXPANSION

	Expenditure Classification	Employee Costs	Overheads 15%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Materials & Contracts	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																												
Nil		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						
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Capital Expansion - Bridges																												
NIL		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						
Capital Expansion - Ancillary																												
Street Lighting																												
NIL		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						
Capital Expansion - Dual Use Paths																												
Hazelgrove Crescent		0	0	0	0	0	0	5,576	0	5,576	5,576	0	0	0	0	0	0	0	0	0	5,576	0	Source: Paths & Trails POW	RD12947	20000	45105	P01320	D300
Blue Wren Drive		0	0	0	0	0	0	25,000	0	25,000	25,000	0	0	0	0	0	0	0	0	0	25,000	0	Source: Paths & Trails POW	RD12948	20000	45105	P01320	D300
		0	0	0	0	0	0	30,576	0	30,576	30,576	0	0	0	0	0	0	0	0	0	30,576	0						
Capital Expansion - Drainage																												
Nil		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						
		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						
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Sub Total - Capital Expansion		**0**	**0**	**0**	**0**	**0**	**0**	**30,576**	**0**	**30,576**	**30,576**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**30,576**	**0**						

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

2026/2027
Budget Estimate
TRANSPORT MAINTENANCE

	Expenditure Classification	Employee Costs	Overheads 347%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Materials & Contracts	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																							
	Road Maintenance																						
RD9999	Road Maintenance	408,792	1,330,391	0	0	303,242	0	581,965	0	2,624,390											0	2,624,390	Appendix L
	Total	408,792	1,330,391	0	0	303,242	0	581,965	0	2,624,390	0	0	0	0	0	0	0	0	0	0	0	2,624,390	
	Maintenance - Bridges																						
BR12115	Bridge Maintenance - Rural	3,469	11,153	0	0	2,573	0	110,876	0	128,071											0	128,071	Appendix L
BR12116	Bridge Maintenance - Townsites	125	402	0	0	93	0	64,021	0	64,641											0	64,641	Appendix L
	Total	3,594	11,555	0	0	2,666	0	174,897	0	192,712	0	0	0	0	0	0	0	0	0	0	0	192,712	
	Maintenance - Ancillary Rural																						
AN12120	Ancillary Maintenance - Rural	36,505	117,364	0	0	18,197	0	18,197	0	190,263											0	190,263	Appendix L
AN12121	Road Signs - Rural	3,322	10,680	0	0	7,503	0	7,503	0	29,008											0	29,008	Appendix L
AN12125	Ancillary Maintenance - Townsites	2,201	7,076	0	0	63,254	0	63,254	0	135,785											0	135,785	Appendix L
AN12126	Light-Townsites	78	251	0	0	9,282	0	9,282	371,569	390,462											0	390,462	Appendix L
AN12127	Road Signs - Townsites	1,600	5,144	0	0	6,930	0	6,930	0	20,604											0	20,604	Appendix L
AN12129	Dual Use Paths / Pathways Maintenance	659	2,119	0	0	485	0	485	0	3,748											0	3,748	Appendix L
Total		44,365	142,633	0	0	105,651	0	105,651	371,569	769,869	0	0	0	0	0	0	0	0	0	0	0	769,869	
Directional Signage																							
Directional Signage		0	0	0	0	0	0	0	0	0	0										0	0	Appendix L
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sub Total - Maintenance	**456,751**	**1,484,579**	**0**	**0**	**411,559**	**0**	**862,513**	**371,569**	**3,586,971**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,586,971**	

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

2026/2027
Budget Estimate
TRANSPORT RENEWALS

		Expenditure Classification	Employee Costs	Overheads 15%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Materials & Contracts	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						
Renewals - Roads																													
Hale Street	Design and investigation works 2027-28 reconstruction works	Renewal	0	0	0	0	0	0	30,750	0	30,750	30,750	0	0	0	0	0	0	0	0	0	30,750	0	Source: Roads POW	RD12949	20000	45100	P01320	D300
Hamilton Road	Like-for-like Design and Reconstruction including Kerb replacements	Renewal	0	0	0	0	0	0	10,148	0	10,148	3,383	0	0	0	6,765	0	0	0	0	0	10,148	0	Source: Roads POW	RD12950	20000	45100	P01320	D300
Waratah Court	Reseal	Renewal	0	0	0	0	0	0	122,500	0	122,500	0	0	0	122,500	0	0	0	0	0	0	122,500	0	Source: Roads POW	RD12951	20000	45100	P01320	D300
Dardanup West Road	Recon/Reseal	Renewal	0	0	0	0	0	0	249,500	0	249,500	0	0	0	249,500	0	0	0	0	0	0	249,500	0	Source: Roads POW	RD12952	20000	45100	P01320	D300
Ferguson Road	Reseal	Renewal	0	0	0	0	0	0	52,500	0	52,500	17,500	0	0	0	35,000	0	0	0	0	0	52,500	0	Source: Roads POW	RD12953	20000	45100	P01320	D300
Eaton Drive Right	Reseal	Renewal	0	0	0	0	0	0	454,500	0	454,500	0	0	0	151,500	303,000	0	0	0	0	0	454,500	0	Source: Roads POW	RD12954	20000	45100	P01320	D300
St Helena Road	Gravel Resheeting	Renewal	0	0	0	0	0	0	89,944	0	89,944	89,944	0	0	0	0	0	0	0	0	0	89,944	0	Source: Roads POW	RD12955	20000	45100	P01320	D300
Millbridge Boulevard	Tree Roots in Road	Renewal	0	0	0	0	0	0	23,500	0	23,500	23,500	0	0	0	0	0	0	0	0	0	23,500	0	IPC 15.04.26	RD12956	20000	45100	P01320	D300
Project Management Salaries			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	1,033,342	0	1,033,342	165,077	0	0	523,500	344,765	0	0	0	0	0	1,033,342	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																													
Recreation Centre Car Park			0	0	0	0	0	0	133,250	0	133,250	133,250	0	0	0	0	0	0	0	0	0	133,250	0	Source: Paths & Trails POW	RD12957	20000	45105	P01320	D300
Recreation Drive			0	0	0	0	0	0	26,847	0	26,847	26,847	0	0	0	0	0	0	0	0	0	26,847	0	Source: Paths & Trails POW	RD12958	20000	45105	P01320	D300
			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	160,097	0	160,097	160,097	0	0	0	0	0	0	0	0	0	160,097	0						
Renewals - Drainage																													
Golding Crescent Reserve			0	0	0	0	0	0	25,000	0	25,000	25,000	0	0	0	0	0	0	0	0	0	25,000	0		RD12959	20000	45110	P01320	D300
Pit & Pipe Draingage Works - Various			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		RD12960	20000	45110	P01320	D300
Total			0	0	0	0	0	0	75,000	0	75,000	75,000	0	0	0	0	0	0	0	0	0	75,000	0						
Sub Total - Renewals			**0**	**0**	**0**	**0**	**0**	**0**	**1,268,439**	**0**	**1,268,439**	**400,174**	**0**	**0**	**523,500**	**344,765**	**0**	**0**	**0**	**0**	**0**	**1,268,439**	**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

	Employee Costs	Overheads 15%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Materials & Contracts	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
TOTAL	**456,751**	**1,484,579**	**0**	**0**	**411,559**	**0**	**5,897,081**	**371,569**	**8,621,539**	**806,481**	**122,324**	**0**	**625,419**	**577,844**	**0**	**0**	**2,902,500**	**0**	**0**	**5,034,568**	**3,586,971**
Total (Excl Maintenance)	**0**	**0**	**0**	**0**	**0**	**0**	**5,034,568**	**0**	**5,034,568**	**806,481**	**122,324**	**0**	**625,419**	**577,844**	**0**	**0**	**2,902,500**	**0**	**0**	**5,034,568**	**0**

ANNUAL BUDGET
2026/2027
SHIRE OF DARDANUP

Appendix D - ASSETS ACQUISITION BREAKDOWN (ASSET MANAGEMENT PLANS)

2026/2027
Budget Estimate
PARKS & RESERVES (OPEN SPACES) CONSTRUCTION

Job #	Description	Expenditure Classification	Notes	Design & PM Staff	Design & PM Staff OH	Plant	Stores Issues	Materials & Contracts	TOTAL	Parks & Res. Upgrades Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant	Sale of Land	Contrib / Reimb	Total Income	Net Cost	Job	Job Task	GL	Program	Dept
					15%									GLs		GLs							
	Schedule 11 - PARKS & RESERVES																						
PR11675	Sports Oval Drainage Investigation - Design Project	Renewal	1	0	0	0	0	40,000	40,000	40,000	0	0	0	0	0	0	40,000	0	PR11675	20000	45120	P01320	D300
PR11676	Open Spaces Renewals Works - Various	Renewal	2	0	0	0	0	50,000	50,000	50,000	0	0	0	0	0	0	50,000	0	PR11676	20000	45120	P01320	D300
PR11677	Lusitano Park	Renewal	3	0	0	0	0	80,688	80,688	80,688	0	0	0	0	0	0	80,688	0	PR11677	20000	45120	P01320	D300
PR11678	Eaton Foreshore	Renewal	4	0	0	0	0	93,685	93,685	93,685	0	0	0	0	0	0	93,685	0	PR11678	20000	45120	P01320	D300
PR11679	Eaton Oval	Renewal	5	0	0	0	0	2,563	2,563	2,563	0	0	0	0	0	0	2,563	0	PR11679	20000	45120	P01320	D300
PR11680	Glen Huon Oval	Renewal	6	0	0	0	0	27,675	27,675	27,675	0	0	0	0	0	0	27,675	0	PR11680	20000	45120	P01320	D300
PR11681	Primrose Vista Park	Renewal	7	0	0	0	0	31,468	31,468	31,468	0	0	0	0	0	0	31,468	0	PR11681	20000	45120	P01320	D300
PR11682	Lofthouse Park	Renewal	8	0	0	0	0	67,855	67,855	67,855	0	0	0	0	0	0	67,855	0	PR11682	20000	45120	P01320	D300
PR11683	Sindhi Park	Renewal	9	0	0	0	0	4,100	4,100	4,100	0	0	0	0	0	0	4,100	0	PR11683	20000	45120	P01320	D300
PR11684	Gary Engel Park	Renewal	10	0	0	0	0	76,875	76,875	76,875	0	0	0	0	0	0	76,875	0	PR11684	20000	45120	P01320	D300
PR11685	Eaton Drive Tree Planting	Renewal	11	0	0	0	0	16,000	16,000	16,000	0	0	0	0	0	0	16,000	0	PR11685	20000	45120	P01320	D300
	Carry Forward																						
PR11673	Eaton Oval Site Power Upgrade	Upgrade	12	0	0	0	0	63,546	63,546	0	63,546	0	0	0	0	0	63,546	0	PR11673	20000	45120	P01320	D300
PR11669	Parks Renewals	Renewal	13	0	0	0	0	31,827	31,827	0	31,827	0	0	0	0	0	31,827	0	PR11669	20000	45120	P01320	D300
PR11665	Yarragadee water allocation purchase	Upgrade	14	0	0	0	0	120,000	120,000	0	120,000	0	0	0	0	0	120,000	0	PR11665	20000	45120	P01320	D300
PR11674	Upgrades to Glen Huon Oval AFL infrastructure	Upgrade	15	0	0	0	0	495,765	495,765	0	76,500	0	0	419,265	0	0	495,765	0	PR11674	20000	45120	P01320	D300
	TOTAL			**0**	**0**	**0**	**0**	**1,202,047**	**1,202,047**	**490,909**	**291,873**	**0**	**0**	**419,265**	**0**	**0**	**1,202,047**						

NOTES AND EXPLANATORY MATERIAL
BUILDING CONSTRUCTION

Notes	Building	Project	Job	Job Task	GL	Program	Dept	Total
1	Sports Oval Drainage Investigation - Design Project							40,000
2	Open Spaces Renewals Works - Various							50,000
3	Lusitano Park	Play Equipment, Shade Structure						80,688
4	Eaton Foreshore	Park Fixtures & Park Amenities (table/BBQ)						93,685
5	Eaton Oval	Park Fixtures (Vehicle Access Gate)						2,563
6	Glen Huon Oval	Dug Out Shelter						27,675
7	Primrose Vista Park	Play Equipment (Nature Play)						31,468
8	Lofthouse Park	Sporting Infrastructure						67,855
9	Sindhi Park	Sporting Infrastructure (AFL Goals)						4,100
10	Gary Engel Park	Sporting Infrastructure						76,875
11	Eaton Drive Tree Planting	IPC 15.04.26						16,000
12	Eaton Oval Site Power Upgrade	Carry Forward						63,546
13	Parks Renewals	Carry Forward						31,827
14	Yarragadee water allocation purchase	Carry Forward (Note PR11664 $200,000 Append K Opex / PR11665 $120,000)						120,000
15	Upgrades to Glen Huon Oval AFL infrastructure	Carry Forward (2 year project)						495,765
								1,202,047

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix E - FURNITURE & EQUIPMENT

	Notes	FY 2026-27 Budget Estimate $
Furniture & Equipment		
Members of Council		5,200
Eaton Recreation Centre (ERC Asset Plan)	Reserve Funded	96,014
Community Development - Make it Space		0
Information Technology (IT Asset Plan)	Reserve Funded	264,902
Admin Overheads		5,200
Public Works Overheads		5,200
Total		376,516

Appendix E - FURNITURE & EQUIPMENT BREAKDOWN

2026/2027
Budget Estimate
FURNITURE & EQUIPMENT

Job #	Description	Expenditure Classification	Notes	Job	Job Task	GL	Program	Dept	Good & Services	TOTAL	Sundry Notes
	Schedule 4 - GOVERNANCE										
	Sundry Furniture & Equipment	Renewal		AD14004	26004	22110	P04042	D202	5,200	5,200	
										5,200	
	Schedule 11 - Recreation & Culture										
	ERC - Purchased Gym & Fitness Equipment	Renewal		AD14011	20000	43110	P01320	D403	90,514	90,514	Source: ERC Equip AMP
	ERC - Sundry Furniture & Equipment	Renewal		AD14011	26004	22110	P11112	D402	5,500	5,500	
										96,014	
	Schedule 8 - Education & Welfare										
	Mick Bennett Make It Space	Renewal							0	0	
										0	
	Schedule 14 - Administration Overheads										
	IT AMP - IT Hardware & Infrastructure	Renewal		AD14021	20000	43110	P01320	D203	264,902	264,902	
	Sundry Furniture & Equipment	Renewal		AD14021	26004	22110	P14142	D201	5,200	5,200	
										270,102	
	Schedule 14 - Public Works Overheads										
	Sundry Furniture & Equipment	Renewal		AD14022	26004	22110	P14144	D302	5,200	5,200	
										5,200	
	TOTAL								**376,516**	**376,516**	

Appendix E - PLANT & EQUIPMENT BREAKDOWN

2026/2027
Budget Estimate
PLANT & EQUIPMENT

Job #	Description	Expenditure Classification	Notes	Job	Job Task	GL	Program	Dept	Good & Services	TOTAL	Sundry Notes
	Schedule 11 - Recreation & Culture										
	Parks & Reserves - Small Plant & Equipment	Renewal						D302	0	0	
										0	
	TOTAL								**0**	**0**	

ANNUAL BUDGET
2026/2027
SHIRE OF DARDANUP

Appendix E - MOTOR VEHICLES & PLANT BREAKDOWN

2026/2027
MOTOR VEHICLES & PLANT ACQUISITIONS EXPENDITURE

Resource			Total $	Job	Job Task	GL	Program	Dept
	Schedule 5 - Fire Prevention							
SV011A	BFB Appliance	DA8569	98,241	AD14027	26189	43125	P05054	D401
SV017A	BFB Appliance	DA8370	165,600	AD14027	26189	43125	P05054	D401
			263,841					
	Schedule 5 - Animal Control							
P017A	Ranger Vehicle	DA9287	54,855	AD14027	20000	43125	P01320	D401
			0					
			54,855					
	Schedule 11 - Parks & Reserves							
P067A	Tip Truck (Hino)	DA9219	205,597	AD14027	20000	43125	P01320	D302
P068A	Vehicle	DA993 (wa	62,527	AD14027	20000	43125	P01320	D302
P069A	Vehicle	DA995 (wa	62,527	AD14027	20000	43125	P01320	D302
P073A	Vehicle	DA994 (wa	62,527	AD14027	20000	43125	P01320	D302
Sundry Plant	Mower - Pro Cut Mower	A00722	23,749	AD14027	20000	43125	P01320	D302
New	Vehicle	New	48,578	AD14027	20000	43125	P01320	D302
P011A	Utility	DA005	61,624	AD14027	20000	43125	P01320	D302
P064A	Utility	DA996 (wa	41,549	AD14027	20000	43125	P01320	D302
			0					
			568,678					
	Schedule 12 - Transport							
P054A	Grader (john Deere 670GP)	DA9774	489,618	AD14027	20000	43125	P01320	D302
P074A	Excavator	DA987 (wa	90,081	AD14027	20000	43125	P01320	D302
SV033	Trailer - Coastmac	DA15309	12,468	AD14027	20000	43125	P01320	D302
SV034	Trailer - Boxtop Fuel Trailer	DA15307	5,297	AD14027	20000	43125	P01320	D302
New	Track Loader & Fittings	New	127,174	AD14027	20000	43125	P01320	D302
New	Hydraulic Brush Grapple	New	16,709	AD14027	20000	43125	P01320	D302
P055A	Grader (Caterpliler)	DA698	0	AD14027	20000	43125	P01320	D302
P075A	Loader (Backhoe)	DA2833	0	AD14027	20000	43125	P01320	D302
Sundry Plant	Offset Mower	A01796	0	AD14027	20000	43125	P01320	D302
P051A	Utility	DA8200	54,272	AD14027	20000	43125	P01320	D302
P010A	Utility	DA613 (wa	70,492	AD14027	20000	43125	P01320	D302
	Trailer Mounted Message Board	1TPB147	27,700	AD14027	20000	43125	P01320	D302
			0					
			893,811					
	Schedule 13 - Economic Services							
P014A	Vehicle	DA8673	44,505	AD14027	20000	43125	P01320	D401
			44,505					
	TOTAL		**1,825,690**					

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix F - TRANSFER FROM RESERVES

Description	Notes	FY 2026-27 Budget Estimate
		$
Restricted by Legislation/Agreement		
Burekup Public Open Space Reserve		0
Eaton Drive - Access Construction Reserve		0
Eaton Drive - Scheme Construction Reserve		0
Collie River (Eaton Drive) Bridge Construction Reserve		0
Unspent Specified Area Rates - Bulk Waste Collection Reserve		0
Unspent Specified Area Rates - Eaton Landscaping Reserve		0
Total Transfers from Restricted Reserves		**0**
Restricted by Council		
Employee Relief Reserve	P13133 & LSL	42,600
Information Technology Reserve		414,985
Road Safety Programs Reserve		0
Tourism Reserve		0
Executive & Compliance Vehicle Reserve		59,616
Employee Leave Entitlements Reserve	Purchased Leave	0
Refuse Site Environmental Works Reserve		0
Recycling Education Reserve	Sch 10 - Waste Education	26,746
Eaton Recreation Centre - Equipment Reserve		151,897
Council Land Development Reserve		5,000
Sale of Land Reserve	Lot 220	89,000
Accrued Salaries Reserve		0
Carried Forward Projects Reserve		1,739,175
Strategic Planning Studies Reserve		87,500
Town Planning Consultancy Reserve		36,453
Parks & Reserves Upgrades Reserve	Appendix C - Funding Sourc	490,908
Election Expenses Reserve		0
Pathways Reserve	Appendix C - Funding Sourc	190,673
Asset / Rates Revaluation Reserve		98,920
Refuse & Recycling Bin Replacement Reserve		20,000
Storm Water Reserve	Appendix C - Funding Sourc	250,000
Fire Control Reserve		0
Contribution to Works Reserve		0
Unspent Grants Reserve		1,318,140
Swimming Pool Inspection Reserve		0
Plant & Engineering Equipment Reserve		938,675
Road Construction and Major Maintenance Reserve	Appendix C - Funding Sourc	509,807
Building Maintenance Reserve	Appendix C - Funding Sourc	339,950
Waste Management Reserve		80,000
Unspent Loan Reserve		1,316,012
Total Transfers from Other Reserves		**8,206,056**
Total Reserve Transfers		**8,206,056**

Unspent Loan Reserve	
Wanju DCP	351,731
ERP - Loan 75	964,281
Total Other Charges	1,316,012

Appendix G - TRANSFER TO RESERVES

Description	Notes	FY 2025-26 Budget	FY 2025-26 Forecast	FY 2026-27 Budget Estimate
		$	$	$
Reserve Interest Total				504,587
Interest Applied to Reserves				100%
Reserve Interest Allocated to Reserves				504,587
Restricted by Legislation/Agreement				
Burekup Public Open Space Reserve		2,571	2,571	0
Interest Allocation				5,145
Dardanp Public Open Space Reserve		0	0	0
Interest Allocation				0
Eaton Drive - Access Construction Reserve		2,241	2,241	0
Interest Allocation				4,195
Eaton Drive - Scheme Construction Reserve		3,523	3,523	0
Interest Allocation				6,512
Collie River (Eaton Drive) Bridge Construction Reserve		2,472	2,472	0
Interest Allocation				4,536
Unspent Specified Area Rates - Bulk Waste Collection Reserve		2,563	2,563	0
Interest Allocation				2,601
Unspent Specified Area Rates - Eaton Landscaping Reserve		12	12	0
Interest Allocation				2,754
Total Transfers to Restricted Reserves		**13,382**	**13,382**	**25,742**
Restricted by Council				
Employee Relief Reserve		14,742	14,742	5,000
Interest Allocation				19,815
Information Technology Reserve		374,975	374,975	350,000
Interest Allocation				59,294
Road Safety Programs Reserve		1,167	1,167	0
Interest Allocation				2,513
Tourism Reserve		417	417	0
Interest Allocation				834
Executive & Compliance Vehicle Reserve		139,510	139,510	135,000
Interest Allocation				15,834
Employee Leave Entitlements Reserve		26,506	0	10,000
Interest Allocation				0
Refuse Site Environmental Works Reserve		6,876	6,876	0
Interest Allocation				13,780
Recycling Education Reserve		26,998	26,998	25,000
Interest Allocation				4,034
Eaton Recreation Centre - Equipment Reserve		110,827	110,827	100,000
Interest Allocation				22,445
Council Land Development Reserve		11,146	11,146	10,000
Interest Allocation				2,696
Sale of Land Reserve		8,030	8,030	0
Interest Allocation				12,498

Accrued Salaries Reserve	23,060	23,060	5,000
Interest Allocation			36,771
Carried Forward Projects Reserve	309,744	309,744	300,000
Strategic Planning Studies Reserve	8,682	8,682	20,000
Interest Allocation			7,681
Town Planning Consultancy Reserve	30,984	30,984	30,000
Interest Allocation			4,889
Parks & Reserves Upgrades Reserve	363,221	363,221	350,000
Interest Allocation			35,709
Election Expenses Reserve	77,541	77,541	40,000
Interest Allocation			5,619
Pathways Reserve	154,901	154,901	200,000
Interest Allocation			6,374
Asset / Rates Revaluation Reserve	80,000	80,000	80,000
Interest Allocation			10,853
Refuse & Recycling Bin Replacement Reserve	7,634	7,634	5,000
Interest Allocation			2,433
Storm Water Reserve	36,211	36,211	150,000
Interest Allocation			8,503
Fire Control Reserve	0	0	0
Interest Allocation			795
Contribution to Works Reserve	33,242	33,242	0
Interest Allocation			66,567
Unspent Grants Reserve	1,855,792	922,499	1,318,140
Swimming Pool Inspection Reserve	0	0	0
Interest Allocation			606
Plant & Engineering Equipment Reserve	296,320	296,320	315,000
Interest Allocation			46,177
Road Construction and Major Maintenance Reserve	248,981	248,981	400,000
Interest Allocation			36,250
Building Maintenance Reserve	622,216	622,216	475,000
Interest Allocation			45,210
Waste Management Reserve	50,000	171,341	61,812
Interest Allocation			10,666
Unspent Loan Reserve	0	0	0
Interest Earned but not Allocated Yet	0	0	0
Total Transfers to Other Reserves	**4,919,723**	**4,081,265**	**4,863,797**
Total Reserve Transfers	**4,933,105**	**4,094,647**	**4,889,539**

**Interest Allocation to reserves for FY2025-26 Budget and Forecast are combined with other transfers*

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Appendix H - RESERVE BALANCES

Description	Notes	FY 2025-26 Budget Budget Balance 30 June $	FY 2025-26 Forecast Actual Balance on 1 July $	FY 2025-26 Forecast FC Trasfers to Reserve	FY 2025-26 Forecast FC Trasfers from Reserve	FY 2025-26 Forecast FC Balance 30 June	FY 2026-27 Budget Estimate Balance 30 June $
Restricted by Legislation/Agreement							
Burekup Public Open Space Reserve		79,901	80,077	2,571	0	82,648	87,793
Eaton Drive - Access Construction Reserve		69,652	65,143	2,241	0	67,384	71,578
Eaton Drive - Scheme Construction Reserve		109,487	101,092	3,523	0	104,615	111,127
Collie River (Eaton Drive) Bridge Construction Reserve		76,831	70,391	2,472	0	72,863	77,399
Unspent Specified Area Rates - Bulk Waste Collection Reserve		79,656	39,215	2,563	0	41,778	44,379
Unspent Specified Area Rates - Eaton Landscaping Reserve		367	44,229	12	0	44,241	46,995
Total Transfers from Restricted Reserves		**415,894**	**400,146**	**13,382**	**0**	**413,528**	**439,270**
Restricted by Council							
Employee Relief Reserve		302,723	308,574	14,742	(5,000)	318,316	300,531
Information Technology Reserve		553,981	977,471	374,975	(399,930)	952,516	946,825
Road Safety Programs Reserve		36,270	39,202	1,167	0	40,369	42,882
Tourism Reserve		12,953	12,981	417	0	13,398	14,232
Executive & Compliance Vehicle Reserve		190,182	199,817	139,510	(84,963)	254,364	345,582
Employee Leave Entitlements Reserve		84,444	59,819	0	(59,819)	(0)	10,000
Refuse Site Environmental Works Reserve		213,665	214,492	6,876	0	221,368	235,148
Recycling Education Reserve		61,395	63,480	26,998	(25,680)	64,798	67,086
Eaton Recreation Centre - Equipment Reserve		267,283	418,909	110,827	(169,180)	360,556	331,104
Council Land Development Reserve		40,621	37,168	11,146	(5,000)	43,314	51,011
Sale of Land Reserve		149,543	292,738	8,030	(100,000)	200,768	124,266
Accrued Salaries Reserve		566,218	567,640	23,060	0	590,700	632,472
Carried Forward Projects Reserve		602,795	1,536,970	1,172,910	(1,415,674)	1,494,206	55,031
Strategic Planning Studies Reserve		118,293	115,837	8,682	(1,125)	123,394	63,575
Town Planning Consultancy Reserve		39,575	68,557	30,984	(21,000)	78,541	76,978
Parks & Reserves Upgrades Reserve		579,856	411,397	363,221	(200,979)	573,639	468,440
Election Expenses Reserve		88,964	77,718	77,541	(65,000)	90,259	135,878
Pathways Reserve		154,601	168,962	154,901	(221,477)	102,386	118,087
Asset / Rates Revaluation Reserve		203,652	173,229	80,000	(78,878)	174,351	166,284
Refuse & Recycling Bin Replacement Reserve		86,841	81,843	7,634	(50,400)	39,077	26,510
Storm Water Reserve		130,240	193,165	36,211	(92,775)	136,601	45,105
Fire Control Reserve		12,340	12,779	0	0	12,779	13,574
Contribution to Works Reserve		1,033,001	1,036,102	33,242	0	1,069,344	1,135,911
Unspent Grants Reserve		1,977,695	886,881	922,499	(865,604)	943,776	943,776
Swimming Pool Inspection Reserve		9,246	9,734	0	0	9,734	10,340
Plant & Engineering Equipment Reserve		254,309	926,717	296,320	(638,109)	741,794	164,296
Road Construction and Major Maintenance Reserve		808,073	1,640,594	248,981	(1,307,252)	582,323	508,765
Building Maintenance Reserve		851,296	1,373,040	622,216	(1,340,800)	654,456	834,716
Waste Management Reserve		50,000	0	171,341	0	171,341	163,819
Unspent Loan Reserve		992,377	2,025,341	0	(338,610)	1,686,731	370,719
Total Transfers from Other Reserves		**10,472,432**	**13,931,158**	**4,944,431**	**(7,487,255)**	**11,745,200**	**8,402,941**
Total Reserve Transfers		**10,888,326**	**14,331,304**	**4,957,813**	**(7,487,255)**	**12,158,728**	**8,842,211**

				FC Closing 25/26	Closing Bal 26/27
Unspent Loan Reserve					
Wanju DCP	425,341	0	(73,610)	351,731	0
ERP - Loan 75	1,600,000	0	(265,000)	1,335,000	370,719
Total Other Charges	2,025,341	0	(338,610)	1,686,731	370,719

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Appendix I - PLANT OPERATIONAL EXPENDITURE

		FY 2026-27 Budget Estimate										
Job Task		26054	26129	26200	26201		20091	26037				
GL		22040	22040	22040	22040		27010	24045				
	Registration	**Fuel & Oil**	**Tyres**	**Parts & Repairs**	**Licenses**	**Staff Salaries & Wages**	**Insurance**	**Depreciation**	**Total**	**Job**	**Program**	**Dept**
Schedule 5 - LAW, ORDER & PUBLIC SAFETY												
2023 Mitsubishi Triton DC - DA 8222 - Ranger 1	DA8222	3,910	536	3,120	412	0	1,211	2,912	12,101	AD14019	P05052	D401
2021 Mitsubishi Triton GLX 2.4L 4X4 - DA9287 - Ranger 2	DA9287	3,910	536	3,120	413	0	240	3,744	11,963	AD14019	P05052	D401
		7,820	1,072	6,240	825	0	1,451	6,656	24,064			
Schedule 7 - HEALTH												
2025 Toyota RAV4 GX - PEHO	DA 9605	3,214	536	1,071	413	0	390	3,224	8,848	AD14015	P07074	D401
		3,214	536	1,071	413	0	390	3,224	8,848			
Schedule 8 - EDUCATION & WELFARE												
2024 HYUNDAI SANTA FE - 008DA (MANAGER COMM DE	008DA	2,946	804	1,337	413	0	43	2,704	8,247	AD14012	P08087	D403
		2,946	804	1,337	413	0	43	2,704	8,247			
Schedule 10 - COMMUNITY AMENITIES PROJECTS												
2025 TOYOTA PRADO GXL - DA017 (Director Devel Serv - E	DA017	4,016	536	1,071	471	0	98	1,560	7,752	AD14018	P10106	D201
2023 SUBARU OUTBACK WAGON 2.5L - DA997 (WAS: MANAGE	DA997	2,411	266	804	412	0	23	2,600	6,516	AD14018	P10106	D201
2025 Toyota Rav4 GX DA10181 (PRINCIPAL PLANNING OFFICE	DA101181	0	0	0	0	0	0	0	0	AD14018	P10106	D201
		6,427	802	1,875	883	0	121	4,160	14,268			
Schedule 11 - RECREATION & CULTURE												
2025 HYUNDAI SANTA FE - DA563 (MANAGER REC CENTRE)	DA 563	3,120	268	1,071	450	0	416	3,120	8,445	AD14011	P11112	D402
		3,120	268	1,071	450	0	416	3,120	8,445			
Schedule 13 - ECONOMIC SERVICES												
2021 Mitsubishi Triton GLX 2.4L - DA8673	DA 8763	2,411	268	1,040	413	0	239	1,456	5,827	AD14013	P13133	D401
		2,411	268	1,040	413	0	239	1,456	5,827			
Schedule 14 - ADMIN OVERHEADS												
Vehicle Allocation - CEO (MVA)	MVA											
2024 TOYOTA KLUGER - DA0 (DC&G)	DA0	3,482	1,071	1,606	471	0	98	2,080	8,808	AD14021	P14142	D200
2025 TOYOTA RAV4 GXL - DA329 (MANAGER GOVERNANCE)	DA329	2,571	268	1,071	413	0	101	3,120	7,544	AD14021	P14142	D200
2024 HYUNDAI SANTE FE HYBRID - DA004 (MANAGER HR)	DA004	2,571	268	1,071	450	0	101	1,768	6,229	AD14021	P14142	D200
Vehicle Allocation - Manager Financial Services (MVA)	MVA											
2024 HYUNDAI SANTE FE ACTIVE - DA9668 (MANAGER IS)	DA9668	2,946	804	1,337	450	0	147	3,328	9,012	AD14021	P14142	D200
		11,570	2,411	5,085	1,784	0	447	10,296	31,593			

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Appendix I - PLANT OPERATIONAL EXPENDITURE

		FY 2026-27 Budget Estimate										
Job Task		26054	26129	26200	26201		20091	26037				
GL		22040	22040	22040	22040		27010	24045				
		Fuel & Oil	**Tyres**	**Parts & Repairs**	**Licenses**	**Staff Salaries & Wages**	**Insurance**	**Depreciation**	**Total**	**Job**	**Program**	**Dept**
Schedule 14 - PUBLIC WORKS OVERHEADS												
Vehicle Allocation - Director Infr (MVA)	MVA											
2024 HYUNDAI SANTA FE - DA955 (MANAGER OPS)	DA955	4,018	536	536	449	0	183	1,976	7,698	AD14021	P14142	D300
2025 SUBARU OUTBACK WAGON 2.5i - DA1314 (MANAGER IP8	DA1314	2,946	536	536	413	0	192	3,328	7,951	AD14021	P14142	D300
2020 FORD RANGER DBL PU XL 3.2l 4X4 - DA613 Principal Wor	DA613	4,552	536	536	413	0	144	3,536	9,717	AD14021	P14142	D300
2021 MITSUBISH TRITON GLX 2.4L DUAL CAB - DA005 Principa	DA005	6,105	536	804	413	0	202	2,600	10,660	AD14021	P14142	D300
2023 MITSUBISHI TRITON GLX 2.4L D 6A/T 4X4 DA9376 (DEVEL	DA9376	3,481	268	536	390	0	382	2,808	7,865	AD14022	P14144	D300
2025 TOYOTA RAV4 GX - DA429 (PROJECT ENG)	DA429	2,411	268	536	389	0	8	3,224	6,836	AD14022	P14144	D300
2024 SUBARU FORESTER WAGON 2.5i - DA10091 (MANAGER A	DA10091	2,411	268	536	392	0	511	1,768	5,886	AD14022	P14144	D300
2023 FORD TRANSIT VAN DA10817 (PACE/PROJECT/POOL VEH	DA10817	2,411	268	536	392	0	422	1,560	5,589	AD14022	P14144	D300
Sundry Plant & Trailers		18,746	536	21,424	494	14,503	3,173	6,240	65,116	AD14022	P14144	D300
2021 MITSUBISHI TRITON GLX 2.4L 4x4 - DA994	DA994	4,016	268	536	450	0	220	1,560	7,050	AD14022	P14144	D300
		51,097	4,020	26,516	4,195	14,503	5,437	28,600	134,368			
Schedule 14 - PLANT OPERATION												
2021 Ford Ranger Super CC XL 3 2L 4X4 - DA8200	DA8200	4,016	268	1,071	412	214	259	3,120	9,360	AD14027	P14145	D302
2024 MITS TRITON GLX UTE - DA588	DA588	4,015	268	1,340	412	214	9	3,120	9,378	AD14027	P14145	D302
2021 MITSUBISHI TRITON GLX 2 4L - DA988 HANDYMAN	DA988	2,410	536	2,142	412	214	192	2,600	8,506	AD14027	P14145	D302
2011 John Deere 670Gp Road Grader DA9774	DA9774	7,766	804	10,712	413	214	2,017	20,800	42,726	AD14027	P14145	D302
2013 Caterpillar 12M Road Grader - DA698	DA698	22,168	804	10,712	413	214	2,089	26,000	62,400	AD14027	P14145	D302
2021 Caterpillar 924K IT Wheel Loader - DA873	DA873	12,052	1,607	18,797	413	214	3,138	20,800	57,021	AD14027	P14145	D302
2021 Isuzu Fvr 165-300 Auto Mlwb Tipper Truck - DA628	DA628	9,908	804	8,974	413	214	1,910	14,560	36,783	AD14027	P14145	D302
2014 Hino GH1728 500 Series Tip Truck - DA325	DA325	8,837	804	7,498	413	214	946	15,600	34,312	AD14027	P14145	D302
2021 New Holland T5.90S Cab Tractor - DA9781	DA97881	2,411	536	3,214	412	1,071	1,070	7,072	15,786	AD14027	P14145	D302
2015 Hino 300 Series 921 Automatic Truck - DA8457	DA8457	4,552	804	5,356	413	428	944	3,536	16,033	AD14027	P14145	D302
2021 Ford Ranger Single CC XL - DA996	DA996	5,623	536	2,678	412	214	259	3,640	13,362	AD14027	P14145	D302
2018 Mitsubishi Fuso FM 1627 - DA9513	DA9513	8,838	804	4,285	413	428	1,713	8,194	24,675	AD14027	P14145	D302
2014 Hino FD1124 500 Series Tip Truck - DA9219	DA9219	5,624	536	2,678	412	214	607	9,776	19,847	AD14027	P14145	D302
2022 Ford Ranger 4 X 4 P&G Depo - DA993	DA993	3,482	536	2,142	412	214	327	3,328	10,441	AD14027	P14145	D302
2021 MITSUBISH TRITON GLX 2.4L 4x4 - DA995	DA995	5,623	536	2,678	412	214	222	2,600	12,285	AD14027	P14145	D302
2024 GIANNI FERRARI TURBO 1WT MOWER - 1IGG686	1IGG686	5,624	536	2,678	412	214	166	4,264	13,894	AD14027	P14145	D302
2015 Hino 300 Series 717 Medium Dump Truck (P & G)	DA9581	2,946	536	7,498	412	1,285	518	1,456	14,651	AD14027	P14145	D302
2022 FORD RANGER 4 X 4 S/C DA648	DA648	5,623	536	2,678	412	536	337	2,704	12,826	AD14027	P14145	D302
2019 CATERPILLAR 301.8 AC MINI EXCAVATOR - DA987	DA987	3,481	536	2,678	413	214	587	3,033	10,942	AD14027	P14145	D302
2021 CATERPILLAR 444 BACKHOE LOADER	DA2833	2,946	804	8,570	413	536	2,750	8,008	24,027	AD14027	P14145	D302
		127,945	13,131	108,379	8,249	7,280	20,060	164,211	449,255			
Total Plant Operational Expenditure		216,550	23,312	152,614	17,625	21,783	28,604	224,427	684,915			

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Appendix J - BUILDING MAJOR & MINOR MAINTENANCE EXPENDITURE

FY 2026-27
Budget Estimate

GL	21005	28990	22025	23005	23010	23015	27005	28995		22025					
	Wages	**Overheads**	**Materials**	**Gas**	**Electricity**	**Water**	**Insurance**	**Plant**	**Minor Maintenance Total**	**Major Maintenance**	**Total Repair & Maintenance**	**Job**	**Job Task**	**Program**	**Dept**
Schedule 7 - MATERNAL & INFANT HEALTH															
Eaton Family Centre	104	334	6,468	0	1,285	0	4,201	0	12,392	0	12,392	BU07001	20303	P07071	D302
	104	334	6,468	0	1,285	0	4,201	0	12,392	0	12,392				
Schedule 10 - REFUSE SITES															
Banksia Road Refuse Site	160,924	517,371	56,140	0	8,321	0	246	0	743,002	4,000	747,002	BU10201	25117	P10101	D302
Recycling Facility	0	0	9,443	0	0	0	0	0	9,443	2,000	11,443	BU10203	25117	P10101	D302
	160,924	517,371	65,583	0	8,321	0	246	0	752,445	6,000	758,445				
Schedule 10 - OTHER COMMUNITY AMENITIES															
Eaton Foreshore Toilets	4,883	15,699	4,746	0	213	0	303	0	25,844	0	25,844	BU10001	20303	P10107	D302
Watson Street Reserve Toilets	3,575	11,494	3,041	0	0	1,181	285	0	19,576	0	19,576	BU10002	20303	P10107	D302
Eaton Tennis Toilets	694	2,231	1,332	0	0	0	0	0	4,257	0	4,257	BU10003	20303	P10107	D302
Ferguson Hall Toilets	663	2,132	1,225	0	0	0	0	0	4,019	0	4,019	BU10004	20303	P10107	D302
Dardanup Oval Toilets	3,868	12,436	4,764	0	0	0	0	0	21,068	0	21,068	BU10005	20303	P10107	D302
Burekup Tennis Toilets	2,968	9,542	3,876	0	0	0	108	0	16,494	0	16,494	BU10006	20303	P10107	D302
Wellington Mills Toilets	5,058	16,261	5,641	0	625	0	123	0	27,708	0	27,708	BU10007	20303	P10107	D302
Millbridge Toilets	2,137	6,870	1,631	0	0	0	196	0	10,834	0	10,834	BU10008	20303	P10107	D302
Don Hewison Centre Public Toilets	2,165	6,960	2,030	0	0	0	150	0	11,305	0	11,305	BU10009	20303	P10107	D302
Vandalism - Public Conveniences	988	3,176	1,178	0	0	0	0	0	5,343	0	5,343	BU10020	20303	P10107	D302
Gnomesville Public Toilets	4,492	14,442	4,251	0	0	0	0	0	23,185	0	23,185	BU10021	20303	P10107	D302
Boyanup-Picton Rd (Charlotte St) Toilet	1,637	5,263	3,138	0	0	0	0	0	10,038	0	10,038	BU10022	20303	P10107	D302
	33,128	106,507	36,851	0	838	1,181	1,165	0	179,670	0	179,670				
Schedule 11 - PUBLIC HALLS & CIVIC CENTRES															
Eaton Hall	706	2,270	6,788	0	625	1,331	2,651	0	14,370	0	14,370	BU11001	20303	P11111	D302
Dardanup Hall	7,498	24,106	17,738	0	1,754	2,598	4,731	0	58,425	0	58,425	BU11002	20303	P11111	D302
Burekup Hall	1,020	3,279	7,605	0	0	0	3,553	0	15,457	20,500	35,957	BU11003	20303	P11111	D302
Ferguson Hall	2,343	7,533	6,189	0	0	0	1,867	0	17,931	0	17,931	BU11004	20303	P11111	D302
Waterloo Hall	642	2,064	1,704	0	0	0	423	0	4,833	0	4,833	BU11005	20303	P11111	D302
Dardanup Community Centre	2,234	7,182	7,527	0	0	0	2,096	0	19,039	0	19,039	BU11006	20303	P11111	D302
Don Hewison Centre	1,269	4,080	4,962	0	958	1,490	728	0	13,487	7,700	21,187	BU11007	20303	P11111	D302
CWA Hall	873	2,807	4,711	0	0	0	587	0	8,977	0	8,977	BU11008	20303	P11111	D302
Vandalism - Halls	623	2,003	49	0	0	0	0	0	2,675	0	2,675	BU11015	20303	P11111	D302
Graffiti Removal	559	1,797	765	0	0	0	0	0	3,122	0	3,122	BU11016	20303	P11111	D302
Eaton Depot (Leased)	544	1,749	3,860	0	0	0	606	0	6,759	0	6,759	BU11017	20303	P11111	D302
	18,311	58,870	61,897	0	3,337	5,419	17,242	0	165,076	28,200	193,276				

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Appendix J - BUILDING MAJOR & MINOR MAINTENANCE EXPENDITURE

FY 2026-27
Budget Estimate

	21005	28990	22025	23005	23010	23015	27005	28995		22025					
	Wages	**Overheads**	**Materials**	**Gas**	**Electricity**	**Water**	**Insurance**	**Plant**	**Minor Maintenance Total**	**Major Maintenance**	**Total Repair & Maintenance**	**Job**	**Job Task**	**Program**	**Dept**
Schedule 11 - EATON RECREATION CENTRE															
Eaton Recreation Centre - Minor Mtce	81,885	263,260	95,000	0	0	0	0	0	440,145	0	440,145	BU11405	20303	P11112	D402
Eaton Recreation Centre - Building Mtce	0	0	53,650	885	55,504	5,314	28,693	0	144,046	0	144,046	BU11410	20303	P11112	D402
	81,885	263,260	148,650	885	55,504	5,314	28,693	0	584,191	0	584,191				
Schedule 11 - OTHER SPORTING FACILITIES															
Eaton Football Club Rooms - R&J Fishwick Pavilion	1,164	3,742	12,858	0	0	5,608	5,992	0	29,364	0	29,364	BU11050	20303	P11114	D302
Softball Association Club Rooms	771	2,479	9,312	0	0	0	6,519	0	19,081	0	19,081	BU11051	20303	P11114	D302
Eaton Tennis & Basket Ball Courts & Rooms	901	2,897	3,684	0	0	0	996	0	8,478	0	8,478	BU11052	20303	P11114	D302
Eaton Bowling Club	793	2,549	12,323	0	0	0	8,933	0	24,599	0	24,599	BU11053	20303	P11114	D302
Dardanup Oval Club Rooms (Wells Recreation)	1,306	4,199	15,303	0	0	0	4,724	0	25,531	0	25,531	BU11054	20303	P11114	D302
Burekup Tennis Courts	0	0	137	0	0	0	557	0	694	0	694	BU11055	20303	P11114	D302
Dardanup Equestrian Centre	0	0	3,028	0	0	0	1,998	0	5,026	0	5,026	BU11056	20303	P11114	D302
Glen Huon Club Room	1,525	4,903	20,396	0	11,277	0	6,016	0	44,117	0	44,117	BU11057	20303	P11114	D302
Glen Huon Change Rooms	2,716	8,732	8,300	0	0	0	4,183	0	23,931	0	23,931	BU11058	20303	P11114	D302
	9,176	29,501	85,341	0	11,277	5,608	39,918	0	180,821	0	180,821				
Schedule 12 - DEPOT															
Dardanup Depot - Martin Pelusey	32,488	104,449	82,040	0	19,641	0	7,297	3,707	249,622	0	249,622	BU12004	25121	P12121	D302
	32,488	104,449	82,040	0	19,641	0	7,297	3,707	249,622	0	249,622				
Schedule 13 - TOURISM															
Millars Creek Tourist Bay	0	0	315	0	0	0	145	0	460	0	460	BU13001	25116	P13132	D302
Dardanup Tourist Bay	29	93	0	0	0	0	107	0	229	0	229	BU13002	25116	P13132	D302
	29	93	315	0	0	0	252	0	689	0	689				
Schedule 14 - ADMINISTRATION CENTRES															
Administration Centre - Eaton	64,242	170,244	159,543	0	64,407	20,825	54,510	0	533,771	0	533,771	BU14301	20303	P14142	D302
Dardanup Office	4,350	13,985	37,999	0	4,199	1,116	3,466	0	65,115	0	65,115	BU14302	20303	P14142	D302
	68,592	184,229	197,542	0	68,606	21,941	57,976	0	598,886	0	598,886				
Total Building Repair & Maint. Expenditure	404,637	1,264,614	684,688	885	168,809	39,463	156,990	3,707	2,723,793	**34,200**	2,757,993				

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix K - PARKS & RESERVES (OPEN SPACES) MAINTENANCE EXPENDITURE

					FY 2026-27 Budget Estimate								
GL	21005	28990	28995	22025	23005	23010	23015	27005					
	Wages	Overheads	Plant	Materials	Gas	Electricity	Water	Insurance	Total	Job	Job Task	Program	Dept
OVALS													
Dardanup Oval	13,281	42,698	1,780	37,357	0	9,995	2,147	192	107,450	PR11200	20215	P11114	D302
Eaton Oval	17,642	56,719	2,364	63,277	0	4,292	0	71	144,365	PR11201	20215	P11114	D302
Eaton Oval-Water Licenses	0	0	0	208,300	0	0	0	0	208,300	PR11664	20215	P11114	D302
Glen Huon Oval	16,435	52,839	2,202	51,041	0	19,484	0	0	142,001	PR11202	20215	P11114	D302
Burekup Oval	3,145	10,111	421	5,525	0	0	0	513	19,716	PR11203	20215	P11114	D302
	50,503	162,367	6,767	365,500	0	33,771	2,147	776	621,832				
EATON TOWNSITES													
Isaac Park - Millbridge	323	1,038	43	4,034	0	0	0	401	5,840	PR11204	20215	P11114	D302
Avon Park - Millbridge	3,227	10,375	432	5,875	0	0	0	220	20,129	PR11205	20215	P11114	D302
Gascoyne Park - Millbridge	1,801	5,790	241	4,076	0	0	0	712	12,621	PR11206	20215	P11114	D302
Wilmot Park - Millbridge	2,519	8,099	338	2,885	0	0	0	110	13,950	PR11207	20215	P11114	D302
Cygnet Park - Millbridge	2,169	6,973	291	2,880	0	0	0	0	12,313	PR11208	20215	P11114	D302
Berkeley Park - Millbridge	282	907	38	2,300	0	0	0	3,132	6,658	PR11209	20215	P11114	D302
Duncan Loop Vegetation Bund - Millbridge	2,371	7,623	318	3	0	0	0	160	10,474	PR11210	20215	P11114	D302
Millbridge Reserve 50867 - Millbridge	6,273	20,168	841	10,919	0	0	0	226	38,426	PR11211	20215	P11114	D302
Holroyd Park - Millbridge	306	984	41	0	0	0	0	49	1,380	PR11212	20215	P11114	D302
Alice Park - Millbridge	146	469	20	1	0	0	0	212	848	PR11213	20215	P11114	D302
Greenough Park - Millbridge	559	1,797	75	479	0	0	0	516	3,426	PR11214	20215	P11114	D302
Eaton Administration Centre Gardens	3,086	9,921	414	299	0	0	0	0	13,720	PR11215	20215	P11114	D302
Hale Street Reserve	9,525	30,623	1,276	1,112	0	1,285	0	0	43,821	PR11216	20215	P11114	D302
Eaton Foreshore	33,374	107,297	4,472	20,576	0	7,252	13,848	3,014	189,834	PR11217	20215	P11114	D302
Millard Street	9,970	32,054	1,336	607	0	0	0	23	43,990	PR11218	20215	P11114	D302
Watson Street	16,108	51,787	2,158	12,867	0	2,521	0	401	85,843	PR11219	20215	P11114	D302
Lofthouse Avenue	25,558	82,169	3,425	8,256	0	3,528	35	220	123,191	PR11220	20215	P11114	D302
Pratt Road Reserve	12,199	39,220	1,635	3,495	0	0	0	712	57,260	PR11221	20215	P11114	D302
Parkridge Estate Reserves	42,864	137,808	5,744	8,560	0	2,953	0	110	198,039	PR11222	20215	P11114	D302
Sindhi Close Park	15,749	50,633	2,110	5,322	0	1,659	0	0	75,473	PR11223	20215	P11114	D302
Eaton Skate Park	4,391	14,117	588	1,817	0	0	0	3,129	24,042	PR11224	20215	P11114	D302
Lusitano Park	4,164	13,387	558	1,721	0	1,285	0	0	21,115	PR11225	20215	P11114	D302

FY 2026-27
Budget Estimate

GL	21005	28990	28995	22025	23005	23010	23015	27005					
		Overheads	Plant										
	Wages			Materials	Gas	Electricity	Water	Insurance	Total	Job	Job Task	Program	Dept
Eaton Bowling Club Verges	898	2,887	120	128	0	0	0	0	4,033	PR11226	20215	P11114	D302
Eaton Drive / Lavender Way Reserve	7,958	25,585	1,066	1,488	0	998	0	0	37,095	PR11227	20215	P11114	D302
Recreation Centre Surrounds	11,134	35,796	1,492	3,165	0	0	0	0	51,587	PR11228	20215	P11114	D302
Entry Statements	2,621	8,427	351	2,461	0	0	0	0	13,860	PR11229	20215	P11114	D302
Lot 152 Recreation Drive	6,072	19,521	814	451	0	1,458	0	0	28,316	PR11230	20215	P11114	D302
Eaton Drive Islands	10,314	33,160	1,382	18,305	0	0	0	0	63,161	PR11231	20215	P11114	D302
Charoloais Mews Park - Parkridge	4,943	15,892	662	33	0	0	0	0	21,530	PR11232	20215	P11114	D302
Gromark Park - Parkridge	9,473	30,456	1,269	4,852	0	0	0	0	46,050	PR11233	20215	P11114	D302
Peninsula Lakes Park - Parkridge	15,657	50,337	2,098	2,325	0	0	0	0	70,417	PR11234	20215	P11114	D302
Leicester Ramble Park - Parkridge	43,666	140,386	5,851	170	0	0	0	0	190,073	PR11235	20215	P11114	D302
Wunditch Reserve - Eaton	2,581	8,298	346	9	0	0	0	0	11,234	PR11236	20215	P11114	D302
Eagle Reserve - Eaton	12,153	39,072	1,629	50	0	0	0	0	52,903	PR11237	20215	P11114	D302
Duckpond Reserve - Eaton	9,478	30,472	1,270	27	0	0	0	0	41,247	PR11238	20215	P11114	D302
Marri Reserve - Eaton	5,344	17,181	716	4,067	0	0	0	0	27,308	PR11239	20215	P11114	D302
Blue Wren Vegetation Bund - Eaton	2,493	8,015	334	2,663	0	0	0	0	13,505	PR11243	20215	P11114	D302
Peppermint Way Vegetatation Bund - Eaton	4,833	15,538	648	21	0	0	0	0	21,040	PR11244	20215	P11114	D302
Finch Way Reserve - Eaton	6,610	21,251	886	3,131	0	0	0	0	31,878	PR11245	20215	P11114	D302
Hamilton Road Gardens (CWA) - Eaton	1,225	3,938	164	7	0	0	0	0	5,335	PR11246	20215	P11114	D302
Hale Street Park - Eaton	5,486	17,637	735	25	0	0	0	0	23,884	PR11247	20215	P11114	D302
Charterhouse Reserve - Eaton	7,562	24,312	1,013	72	0	0	0	0	32,959	PR11248	20215	P11114	D302
Evolution Park - Eaton	7,332	23,572	982	21	0	0	0	0	31,908	PR11249	20215	P11114	D302
Sykes Reserve - Burekup	3,431	11,031	460	531	0	0	0	0	15,452	PR11258	20215	P11114	D302
Shier Reserve - Burekup	14,977	48,151	2,007	60	0	0	0	0	65,195	PR11259	20215	P11114	D302
Reserve 11078 S W Hwy - Waterloo	0	0	0	0	0	0	0	0	0	PR11260	20215	P11114	D302
Reserve 43640 Gardincourt Drive - Henty	855	2,749	115	4	0	0	0	0	3,722	PR11261	20215	P11114	D302
Reserve 38186 Golding Cres - Picton East	2,335	7,507	313	18	0	0	0	0	10,173	PR11262	20215	P11114	D302
Reserve 50661 Goldng Cres - Picton East	1,256	4,038	168	8	0	0	0	0	5,470	PR11263	20215	P11114	D302
Depiazzi Park - Dardanup	1,874	6,025	251	3,585	0	0	0	0	11,735	PR11264	20215	P11114	D302
Reserve 52218 Banksia Road - Crooked Brook	1,228	3,948	165	3	0	0	0	0	5,344	PR11266	20215	P11114	D302
Lot 60 Old Coast Road	31	100	4	128	0	0	0	0	263	PR11278	20215	P11114	D302
Millbridge Gardens	9,451	30,385	1,266	21,667	0	6,402	1,728	160	71,059	PR11279	20215	P11114	D302
Verge Mtce - Eaton	37,962	122,048	5,087	11,617	0	0	0	0	176,714	PR11282	20215	P11114	D302
Hunter Park - Millbridge	17,595	56,568	2,358	12,534	0	0	0	0	89,055	PR11285	20215	P11114	D302
Castlereagh Park - Millbridge	10,156	32,652	1,361	3,720	0	0	0	0	47,888	PR11286	20215	P11114	D302
Cadell Park - Millbridge	10,213	32,835	1,369	9,843	0	681	0	226	55,166	PR11287	20215	P11114	D302
Gary Engel Park - Millbridge	20,639	66,354	2,766	14,623	0	40,816	0	0	145,198	PR11288	20215	P11114	D302

FY 2026-27
Budget Estimate

GL	21005	28990	28995	22025	23005	23010	23015	27005					
		Overheads	**Plant**										
	Wages			**Materials**	**Gas**	**Electricity**	**Water**	**Insurance**	**Total**	**Job**	**Job Task**	**Program**	**Dept**
Ord Park - Millbridge	4,000	12,860	536	4,973	0	0	0	0	22,369	PR11289	20215	P11114	D302
Illawarra Park - Millbridge	14,471	46,524	1,939	10,643	0	710	0	0	74,287	PR11290	20215	P11114	D302
Hatfield Way Park - Millbridge	249	801	33	315	0	0	0	0	1,398	PR11291	20215	P11114	D302
Torrens Loop - Millbridge	6,501	20,901	871	2,326	0	0	0	0	30,599	PR11292	20215	P11114	D302
Millars Creek East - Millbridge	15,220	48,932	2,039	1,365	0	2,665	24	49	70,295	PR11293	20215	P11114	D302
Millars Creek West - Millbridge	20,477	65,834	2,744	3,248	0	0	0	0	92,302	PR11294	20215	P11114	D302
Millbridge Verges	43,709	140,524	5,857	11,053	0	0	0	0	201,143	PR11295	20215	P11114	D302
Duncan Loop Reserve - Millbridge	7,586	24,389	1,017	1,491	0	0	0	0	34,483	PR11296	20215	P11114	D302
Hazelgrove Reserve - Millbridge	10,621	34,147	1,423	5,844	0	0	0	0	52,035	PR11297	20215	P11114	D302
Primrose Vista	6,825	21,942	915	4,634	0	0	0	0	34,316	PR11298	20215	P11114	D302
Beaufort Loop	5,548	17,837	743	2,289	0	0	0	0	26,417	PR11299	20215	P11114	D302
Glen Huon Playground - Eaton	12,465	40,075	1,670	4,622	0	0	0	0	58,832	PR11326	20215	P11114	D302
Eaton Community Library Gardens	4,347	13,976	582	622	0	0	0	0	19,527	PR11327	20215	P11114	D302
	658,819	2,118,103	88,282	273,321	0	74,213	15,635	13,782	4,485,818				
BUREKUP													
Burekup Reserve	10,822	34,793	1,450	6,941	0	0	0	0	54,006	PR11240	20215	P11114	D302
McCaughan Park	1,955	6,285	262	5,208	0	2,090	987	0	16,787	PR11241	20215	P11114	D302
Skate Park - Burekup	474	1,524	64	172	0	0	0	212	2,445	PR11242	20215	P11114	D302
Verge Mtce - Burekup	9,758	31,372	1,308	6,314	0	0	0	0	48,752	PR11283	20215	P11114	D302
	23,009	73,974	3,083	18,635	0	2,090	987	212	121,990				
DARDANUP													
Dardanup Office - Gardens	4,088	13,143	548	2,514	0	0	0	0	20,293	PR11250	20215	P11114	D302
Eustace Fowler Park	4,086	13,136	548	7,601	0	0	1,621	0	26,992	PR11251	20215	P11114	D302
Carramar Park	6,884	22,132	922	6,575	0	0	0	516	37,030	PR11252	20215	P11114	D302
Skate Park - Dardanup	243	781	33	74	0	0	0	226	1,357	PR11253	20215	P11114	D302
Don Hewison Centre Gardens	184	592	25	838	0	0	0	0	1,638	PR11254	20215	P11114	D302
Dardanup Verges	14,575	46,859	1,953	7,837	0	0	0	0	71,224	PR11255	20215	P11114	D302
Verge Mtce - Dardanup	9,772	31,417	1,309	5,089	0	0	0	0	47,587	PR11284	20215	P11114	D302
	39,832	128,060	5,337	30,528	0	0	1,621	742	206,120				
RURAL													
Gnomesville	6,459	20,766	866	1,421	0	0	0	0	29,511	PR11265	20215	P11114	D302

FY 2026-27
Budget Estimate

GL	21005	28990	28995	22025	23005	23010	23015	27005					
		Overheads	**Plant**										
	Wages			**Materials**	**Gas**	**Electricity**	**Water**	**Insurance**	**Total**	**Job**	**Job Task**	**Program**	**Dept**
SUNDRY													
Islands / Roundabouts	521	1,675	70	1,150	0	998	179	0	4,593	PR11270	20215	P11114	D302
Drainage Reserves	1,370	4,405	184	5,984	0	0	5,904	0	17,846	PR11271	20215	P11114	D302
Verge Maintenance	994	3,196	133	12,755	0	0	0	0	17,078	PR11272	20215	P11114	D302
Tree Pruning (Glen	54	174	7	10,171	0	0	0	0	10,406	PR11273	20215	P11114	D302
Sundry	1,577	5,070	211	14,572	0	0	681	296	22,407	PR11274	20215	P11114	D302
Storm Damage	19,151	61,570	2,566	6,786	0	0	0	0	90,074	PR11275	20215	P11114	D302
Plant Nursery (Refuse Site)	59	190	8	0	0	0	0	0	257	PR11276	20215	P11114	D302
Vandalism - Parks & Gardens	1,125	3,617	151	4,717	0	0	0	0	9,610	PR11277	20215	P11114	D302
Paths / Drains	1,973	6,343	264	1,568	0	0	0	0	10,149	PR11280	20215	P11114	D302
Graffiti Removal	22	71	3	3,972	0	0	0	0	4,068	PR11281	20215	P11114	D302
	26,846	86,310	3,597	61,675	0	998	6,764	296	186,486				
Total Parks & Reserves Repair & Maint. Expenditure	805,468	2,589,580	107,933	751,080	0	111,072	27,154	15,808	5,651,757				

Appendix L - TRANSPORT REPAIR & MAINTENANCE EXPENDITURE

FY 2026-27
Budget Estimate

GL	21005	28990	28995	22025	23010					
	Wages	**Overheads**	**Plant**	**Materials**	**Electricity**	**Total**	**Job**	**Job Task**	**Program**	**Dept**
ROAD MAINTENANCE										
Ferguson Road	29,013	93,277	21,522	35,311	0	179,123	RD12001	20139	P12121	D302
Harris Road	6,975	22,425	5,174	3,561	0	38,135	RD12002	20139	P12121	D302
Hynes Road	3,783	12,162	2,806	12,357	0	31,109	RD12003	20139	P12121	D302
Collie River Road	14,837	47,701	11,006	28,754	0	102,298	RD12004	20139	P12121	D302
Venn Road	10,360	33,307	7,685	12,406	0	63,758	RD12006	20139	P12121	D302
Recreation Road	3,903	12,548	2,895	1,254	0	20,600	RD12007	20139	P12121	D302
Joshua Brook Road	11,847	38,088	8,788	9,911	0	68,634	RD12008	20139	P12121	D302
Dowdells Line	20,985	67,467	15,567	18,462	0	122,480	RD12009	20139	P12121	D302
Garvey Road	8,285	26,636	6,146	6,818	0	47,885	RD12010	20139	P12121	D302
Offer Road	4,094	13,162	3,037	2,534	0	22,827	RD12011	20139	P12121	D302
Damiani Italiano Ro	4,751	15,274	3,524	1,562	0	25,112	RD12012	20139	P12121	D302
Crooked Brook Road	14,089	45,296	10,451	10,921	0	80,757	RD12013	20139	P12121	D302
Resta Road	156	502	116	312	0	1,085	RD12014	20139	P12121	D302
Hutchinson Road	3,607	11,597	2,676	8,565	0	26,444	RD12015	20139	P12121	D302
Wireless Road	1,533	4,929	1,137	1,559	0	9,158	RD12016	20139	P12121	D302
Dillon Road	1,042	3,350	773	617	0	5,782	RD12017	20139	P12121	D302
Henty Road	12,252	39,390	9,089	14,196	0	74,927	RD12018	20139	P12121	D302
Clifton Road	3,019	9,706	2,239	6,376	0	21,341	RD12020	20139	P12121	D302
Paradise Road	2,338	7,517	1,734	1,635	0	13,224	RD12021	20139	P12121	D302
Pile Road	16,140	51,890	11,973	13,515	0	93,518	RD12022	20139	P12121	D302
Martin Pelusey Road	3,470	11,156	2,574	7,716	0	24,916	RD12023	20139	P12121	D302
Barcoo Close	577	1,855	428	668	0	3,528	RD12024	20139	P12121	D302
Copplestone Road	1,819	5,848	1,349	928	0	9,944	RD12026	20139	P12121	D302
Railway Road	1,300	4,180	964	897	0	7,341	RD12027	20139	P12121	D302
South Road	5,269	16,940	3,909	3,600	0	29,717	RD12028	20139	P12121	D302
Giumelli Road	4,323	13,898	3,207	1,788	0	23,216	RD12029	20139	P12121	D302
St Helena Road	2,087	6,710	1,548	1,013	0	11,358	RD12030	20139	P12121	D302
Prout Road	366	1,177	271	1,156	0	2,970	RD12031	20139	P12121	D302
Panizza Road	3,930	12,635	2,915	2,257	0	21,737	RD12032	20139	P12121	D302
Twomey Road	2,595	8,343	1,925	1,977	0	14,840	RD12033	20139	P12121	D302
Bell Road	565	1,816	419	703	0	3,504	RD12034	20139	P12121	D302
Richards Road	1,764	5,671	1,309	1,774	0	10,518	RD12035	20139	P12121	D302
Phillips Road	1,576	5,067	1,169	958	0	8,770	RD12036	20139	P12121	D302
Rose Road	1,177	3,784	873	3,805	0	9,639	RD12037	20139	P12121	D302
Tognolini East Road	184	592	136	442	0	1,354	RD12038	20139	P12121	D302
Simpson Road	2,432	7,819	1,804	2,396	0	14,451	RD12039	20139	P12121	D302
Lennard Road	1,849	5,945	1,372	1,465	0	10,630	RD12040	20139	P12121	D302
Ratcliffe Road	969	3,115	719	1,145	0	5,948	RD12041	20139	P12121	D302
Ironstone Road	1,706	5,485	1,266	1,964	0	10,420	RD12042	20139	P12121	D302
Dardanup West Road	4,382	14,088	3,251	5,610	0	27,331	RD12043	20139	P12121	D302
Wellington Forest R	490	1,575	363	676	0	3,105	RD12044	20139	P12121	D302
Mungalup Road	2,446	7,864	1,814	2,421	0	14,545	RD12045	20139	P12121	D302
Poad Road	4,733	15,217	3,511	930	0	24,391	RD12046	20139	P12121	D302
Shenton Road	2,307	7,417	1,711	3,081	0	14,516	RD12047	20139	P12121	D302
Falcon Road (F)	1,833	5,893	1,360	717	0	9,803	RD12048	20139	P12121	D302
Gravel Pit Road	1,663	5,347	1,234	706	0	8,949	RD12049	20139	P12121	D302
Tyrell Road	1,302	4,186	966	860	0	7,314	RD12050	20139	P12121	D302
Warburton Road	4,283	13,770	3,177	3,659	0	24,889	RD12051	20139	P12121	D302
Fees Road	1,043	3,353	774	1,171	0	6,341	RD12052	20139	P12121	D302
Cronshaw Road	156	502	116	312	0	1,085	RD12053	20139	P12121	D302
Wallrodt Road	211	678	157	299	0	1,345	RD12054	20139	P12121	D302
Padbury Road	2,480	7,973	1,840	3,204	0	15,497	RD12055	20139	P12121	D302
Edwards Road	201	646	149	512	0	1,508	RD12056	20139	P12121	D302
Catalano Road	2,570	8,263	1,906	1,055	0	13,794	RD12057	20139	P12121	D302
N Gardiner Road	199	640	148	361	0	1,347	RD12058	20139	P12121	D302
Newmans Road	177	569	131	343	0	1,220	RD12059	20139	P12121	D302
Parkin Road	261	839	194	681	0	1,975	RD12060	20139	P12121	D302
Stones Road	456	1,466	338	404	0	2,664	RD12061	20139	P12121	D302
Banksia Road	3,343	10,748	2,480	2,764	0	19,335	RD12062	20139	P12121	D302
Mountford Road	1,534	4,932	1,138	367	0	7,971	RD12063	20139	P12121	D302
Killarney Road	641	2,061	475	354	0	3,531	RD12064	20139	P12121	D302

FY 2026-27
Budget Estimate

	21005	28990	28995	22025	23010					
		Overheads	**Plant**							
	Wages			**Materials**	**Electricity**	**Total**	**Job**	**Job Task**	**Program**	**Dept**
Sheep Dip Road	156	502	116	312	0	1,085	RD12065	20139	P12121	D302
Busher Road	847	2,723	628	919	0	5,117	RD12066	20139	P12121	D302
Ford Road	1,309	4,208	971	358	0	6,846	RD12067	20139	P12121	D302
Johnston Road	233	749	173	1,018	0	2,173	RD12068	20139	P12121	D302
Crampton Road	2,930	9,420	2,173	3,010	0	17,533	RD12069	20139	P12121	D302
Yabberup Road	503	1,617	373	619	0	3,112	RD12070	20139	P12121	D302
Doolan Street	248	797	184	982	0	2,211	RD12071	20139	P12121	D302
Little Street	899	2,890	667	3,835	0	8,291	RD12072	20139	P12121	D302
Hayward Street	1,313	4,221	974	1,770	0	8,278	RD12073	20139	P12121	D302
Charlotte Street	1,287	4,138	955	2,030	0	8,409	RD12074	20139	P12121	D302
Ennis Road	156	502	116	701	0	1,474	RD12075	20139	P12121	D302
Pratt Road	6,866	22,074	5,093	9,473	0	43,506	RD12076	20139	P12121	D302
Eagle Crescent	218	701	162	2,182	0	3,263	RD12077	20139	P12121	D302
Graham Street	192	617	142	745	0	1,697	RD12078	20139	P12121	D302
Foster Street	163	524	121	1,150	0	1,958	RD12079	20139	P12121	D302
Bobin Street	539	1,733	400	809	0	3,481	RD12080	20139	P12121	D302
Stanton Street	417	1,341	309	1,852	0	3,919	RD12081	20139	P12121	D302
Cudliss Street	501	1,611	372	826	0	3,309	RD12082	20139	P12121	D302
Solomon Street	181	582	134	1,730	0	2,627	RD12083	20139	P12121	D302
Ann Street	156	502	116	1,377	0	2,150	RD12085	20139	P12121	D302
Hands Avenue	472	1,517	350	1,912	0	4,252	RD12086	20139	P12121	D302
Hands Street	317	1,019	235	477	0	2,048	RD12087	20139	P12121	D302
Lennard Street	238	765	177	2,656	0	3,836	RD12088	20139	P12121	D302
Watson Street	480	1,543	356	3,050	0	5,429	RD12089	20139	P12121	D302
Camfield Street	171	550	127	481	0	1,329	RD12090	20139	P12121	D302
Bryant Street	171	550	127	763	0	1,611	RD12091	20139	P12121	D302
Leake Street	539	1,733	400	2,802	0	5,474	RD12092	20139	P12121	D302
Charterhouse Street	558	1,794	414	512	0	3,278	RD12093	20139	P12121	D302
Short Street	198	637	147	478	0	1,459	RD12094	20139	P12121	D302
Hale Street	2,129	6,845	1,579	3,728	0	14,281	RD12095	20139	P12121	D302
Taylor Street	177	569	131	434	0	1,311	RD12096	20139	P12121	D302
Hurst Street	163	524	121	477	0	1,285	RD12097	20139	P12121	D302
Austin Street	200	643	148	1,897	0	2,888	RD12098	20139	P12121	D302
Belvedere Crescent	164	527	122	1,286	0	2,099	RD12099	20139	P12121	D302
Scott Street	369	1,186	274	325	0	2,154	RD12100	20139	P12121	D302
Elaap Street	213	685	158	847	0	1,903	RD12101	20139	P12121	D302
Millard Street	1,084	3,485	804	2,652	0	8,025	RD12102	20139	P12121	D302
Diadem Street	534	1,717	396	982	0	3,629	RD12103	20139	P12121	D302
Casuarina Street	494	1,588	366	854	0	3,303	RD12104	20139	P12121	D302
Money Street	187	601	139	368	0	1,295	RD12105	20139	P12121	D302
Rose Street	313	1,006	232	1,269	0	2,820	RD12106	20139	P12121	D302
Clarke Street	935	3,006	694	3,116	0	7,751	RD12107	20139	P12121	D302
Castieau Street	533	1,714	395	1,290	0	3,932	RD12108	20139	P12121	D302
Gardiner Street	185	595	137	1,323	0	2,240	RD12109	20139	P12121	D302
Russell Road	2,655	8,536	1,969	7,212	0	20,372	RD12110	20139	P12121	D302
River Road (F)	199	640	148	486	0	1,472	RD12111	20139	P12121	D302
Wight Road (F)	188	604	139	404	0	1,336	RD12112	20139	P12121	D302
Bussell Brook Road	170	547	126	312	0	1,155	RD12113	20139	P12121	D302
Pattersons Road	1,080	3,472	801	842	0	6,195	RD12114	20139	P12121	D302
Forest Road	2,573	8,272	1,909	1,362	0	14,116	RD12115	20139	P12121	D302
Kessell Road	632	2,032	469	533	0	3,666	RD12116	20139	P12121	D302
Quadrio Road	359	1,154	266	1,234	0	3,013	RD12117	20139	P12121	D302
Sand Pits Road	409	1,315	303	331	0	2,358	RD12118	20139	P12121	D302
Lucretia Street	264	849	196	731	0	2,040	RD12119	20139	P12121	D302
Hamilton Road	2,374	7,632	1,761	3,061	0	14,828	RD12120	20139	P12121	D302
Mountford Access	164	527	122	451	0	1,264	RD12121	20139	P12121	D302
Ratcliffe Access Ro	300	965	223	302	0	1,789	RD12122	20139	P12121	D302
Cleary Road	776	2,495	576	700	0	4,546	RD12123	20139	P12121	D302
Crampton Avenue	1,420	4,565	1,053	1,909	0	8,948	RD12126	20139	P12121	D302
Sanford Way	590	1,897	438	581	0	3,506	RD12127	20139	P12121	D302
Vernon Place	156	502	116	313	0	1,086	RD12128	20139	P12121	D302
Dixon Place	251	807	186	399	0	1,643	RD12129	20139	P12121	D302
James Court	156	502	116	315	0	1,088	RD12130	20139	P12121	D302
Abe Court	199	640	148	1,439	0	2,425	RD12131	20139	P12121	D302
Brett Place	739	2,376	548	741	0	4,404	RD12132	20139	P12121	D302
Mitchell Way	1,072	3,446	795	4,184	0	9,498	RD12133	20139	P12121	D302
Jones Road	167	537	124	361	0	1,189	RD12134	20139	P12121	D302
Butcher Road	2,046	6,578	1,518	1,164	0	11,306	RD12135	20139	P12121	D302

FY 2026-27
Budget Estimate

	21005	28990	28995	22025	23010					
	Wages	**Overheads**	**Plant**	**Materials**	**Electricity**	**Total**	**Job**	**Job Task**	**Program**	**Dept**
Lennard Road (F)	2,159	6,941	1,602	1,224	0	11,926	RD12136	20139	P12121	D302
Brooksy Place	156	502	116	421	0	1,194	RD12137	20139	P12121	D302
Stonesfield Court	489	1,572	363	466	0	2,890	RD12138	20139	P12121	D302
Kentucky Drive	939	3,019	697	617	0	5,271	RD12139	20139	P12121	D302
Travencore Place	233	749	173	646	0	1,801	RD12140	20139	P12121	D302
Clara Court	191	614	142	309	0	1,256	RD12141	20139	P12121	D302
Maryanne Place	177	569	131	468	0	1,345	RD12142	20139	P12121	D302
Coonan Avenue	271	871	201	486	0	1,829	RD12143	20139	P12121	D302
O'Neil Grove	184	592	136	313	0	1,225	RD12144	20139	P12121	D302
Maguire Place	163	524	121	764	0	1,572	RD12145	20139	P12121	D302
Lofthouse Avenue	827	2,659	613	1,398	0	5,497	RD12146	20139	P12121	D302
Ali Court	156	502	116	1,373	0	2,146	RD12147	20139	P12121	D302
Gorst Court	156	502	116	315	0	1,088	RD12148	20139	P12121	D302
Lavinia Place	156	502	116	316	0	1,089	RD12149	20139	P12121	D302
May Place	156	502	116	313	0	1,086	RD12150	20139	P12121	D302
Yeoman Court	156	502	116	317	0	1,090	RD12151	20139	P12121	D302
Montgomery Drive	479	1,540	355	352	0	2,726	RD12152	20139	P12121	D302
Coverley Court	170	547	126	317	0	1,160	RD12153	20139	P12121	D302
Edwards Place	200	643	148	320	0	1,311	RD12154	20139	P12121	D302
Fowler Court	156	502	116	360	0	1,133	RD12155	20139	P12121	D302
Reading Place	636	2,045	472	918	0	4,071	RD12156	20139	P12121	D302
Waratah Court	325	1,045	241	346	0	1,957	RD12157	20139	P12121	D302
Jacaranda Close	163	524	121	315	0	1,123	RD12158	20139	P12121	D302
Ash Court	166	534	123	1,398	0	2,221	RD12159	20139	P12121	D302
Shire Place	248	797	184	497	0	1,726	RD12160	20139	P12121	D302
Gardincourt Drive	1,535	4,935	1,139	1,028	0	8,637	RD12161	20139	P12121	D302
Coral Place	204	656	151	308	0	1,319	RD12163	20139	P12121	D302
Hough Place	156	502	116	338	0	1,111	RD12164	20139	P12121	D302
Palm Court	156	502	116	315	0	1,088	RD12165	20139	P12121	D302
Tuart Place	156	502	116	317	0	1,090	RD12166	20139	P12121	D302
Oak Court	156	502	116	365	0	1,138	RD12167	20139	P12121	D302
Mahogany Place	342	1,100	254	438	0	2,133	RD12168	20139	P12121	D302
Peppermint Way	1,127	3,623	836	955	0	6,541	RD12169	20139	P12121	D302
Meadow Lane	798	2,566	592	228	0	4,184	RD12170	20139	P12121	D302
Shaw Road	502	1,614	372	560	0	3,048	RD12171	20139	P12121	D302
Hollyford Place	328	1,055	243	881	0	2,507	RD12172	20139	P12121	D302
Gavins Gully Court	198	637	147	440	0	1,421	RD12173	20139	P12121	D302
Harold Douglas Driv	5,792	18,621	4,297	3,811	0	32,521	RD12174	20139	P12121	D302
Rich Place	219	704	162	467	0	1,553	RD12176	20139	P12121	D302
Carinya Road	292	939	217	465	0	1,912	RD12177	20139	P12121	D302
Vera Place	418	1,344	310	316	0	2,388	RD12178	20139	P12121	D302
Harlequin Gardens	403	1,296	299	738	0	2,736	RD12179	20139	P12121	D302
Claret Grove	156	502	116	320	0	1,093	RD12180	20139	P12121	D302
Malabor Retreat	320	1,029	237	768	0	2,354	RD12181	20139	P12121	D302
Whitewood Close	156	502	116	760	0	1,533	RD12182	20139	P12121	D302
Pfennig Place	269	865	200	511	0	1,844	RD12183	20139	P12121	D302
Snelling Road	156	502	116	312	0	1,085	RD12184	20139	P12121	D302
Winery Access Road	379	1,218	281	403	0	2,282	RD12185	20139	P12121	D302
Blakinston Access R	156	502	116	312	0	1,085	RD12186	20139	P12121	D302
Cowin Gardens	212	682	157	398	0	1,449	RD12187	20139	P12121	D302
Culling Grove	156	502	116	345	0	1,118	RD12188	20139	P12121	D302
Kelderman Elbow	181	582	134	352	0	1,249	RD12189	20139	P12121	D302
Frost Way	156	502	116	345	0	1,118	RD12190	20139	P12121	D302
Waxflower Place	171	550	127	381	0	1,229	RD12191	20139	P12121	D302
Hibiscus Court	174	559	129	318	0	1,180	RD12192	20139	P12121	D302
Golding Crescent	1,054	3,389	782	1,303	0	6,527	RD12193	20139	P12121	D302
Pedretti Road	184	592	136	512	0	1,424	RD12194	20139	P12121	D302
Delmarco Drive	346	1,112	257	557	0	2,272	RD12195	20139	P12121	D302
Lavanter Road	356	1,145	264	284	0	2,049	RD12196	20139	P12121	D302
Giorgi Road	394	1,267	292	602	0	2,555	RD12197	20139	P12121	D302
Anderson Access Roa	156	502	116	1,354	0	2,127	RD12198	20139	P12121	D302
Ferris Access Road	156	502	116	312	0	1,085	RD12199	20139	P12121	D302
Corbett Road	1,701	5,469	1,262	1,066	0	9,498	RD12200	20139	P12121	D302
Eaton Drive	4,376	14,069	3,246	10,105	0	31,796	RD12202	20139	P12121	D302
Tognolini Road	298	958	221	633	0	2,110	RD12203	20139	P12121	D302
Glenhuon Boulevard	569	1,829	422	2,234	0	5,054	RD12204	20139	P12121	D302
Cormorant Entrance	228	733	169	373	0	1,503	RD12205	20139	P12121	D302
Pigeon Court	170	547	126	908	0	1,751	RD12206	20139	P12121	D302

FY 2026-27

Budget Estimate

	21005	28990	28995	22025	23010					
	Wages	**Overheads**	**Plant**	**Materials**	**Electricity**	**Total**	**Job**	**Job Task**	**Program**	**Dept**
Aralia Place	156	502	116	1,487	0	2,260	RD12207	20139	P12121	D302
Clydesdale Drive	373	1,199	277	587	0	2,436	RD12208	20139	P12121	D302
Jersey Place	164	527	122	682	0	1,495	RD12209	20139	P12121	D302
Morgan Court	156	502	116	491	0	1,264	RD12210	20139	P12121	D302
Mulberry Grove	241	775	179	317	0	1,512	RD12211	20139	P12121	D302
Pinto Close	187	601	139	337	0	1,264	RD12212	20139	P12121	D302
Wagtail Brace	156	502	116	689	0	1,462	RD12213	20139	P12121	D302
Galen Close	156	502	116	316	0	1,089	RD12214	20139	P12121	D302
Waterloo Road	2,140	6,880	1,587	3,791	0	14,399	RD12215	20139	P12121	D302
Fuschia Gardens	241	775	179	317	0	1,512	RD12216	20139	P12121	D302
Velvet Grove	156	502	116	315	0	1,088	RD12217	20139	P12121	D302
Pecan Lane	238	765	177	322	0	1,502	RD12218	20139	P12121	D302
Appaloosa Court	170	547	126	1,873	0	2,716	RD12219	20139	P12121	D302
Recreation Drive	1,120	3,601	831	7,534	0	13,086	RD12220	20139	P12121	D302
Calico Court	191	614	142	871	0	1,818	RD12221	20139	P12121	D302
Burekup Entrance	156	502	116	315	0	1,088	RD12222	20139	P12121	D302
Eastern Rise	307	987	228	376	0	1,898	RD12223	20139	P12121	D302
Seaview Heights	362	1,164	269	311	0	2,105	RD12224	20139	P12121	D302
The Dress Circle	1,108	3,562	822	1,973	0	7,465	RD12225	20139	P12121	D302
Gravel Pit Road Eas	381	1,225	283	401	0	2,290	RD12226	20139	P12121	D302
Slattery Way	417	1,341	309	1,225	0	3,292	RD12227	20139	P12121	D302
Maher Place	227	730	168	356	0	1,481	RD12228	20139	P12121	D302
Shepherd Retreat	267	858	198	342	0	1,665	RD12229	20139	P12121	D302
Copplestone West Ro	170	547	126	308	0	1,151	RD12230	20139	P12121	D302
Watson Street North	156	502	116	315	0	1,088	RD12231	20139	P12121	D302
Weetman Road	1,464	4,707	1,086	2,528	0	9,785	RD12232	20139	P12121	D302
Depiazzi Road	2,187	7,031	1,622	999	0	11,840	RD12233	20139	P12121	D302
Queenwood Road	2,404	7,729	1,783	1,935	0	13,851	RD12234	20139	P12121	D302
Temple Road	156	502	116	312	0	1,085	RD12235	20139	P12121	D302
Rocky Road	756	2,431	561	657	0	4,404	RD12237	20139	P12121	D302
Trusty Place	156	502	116	532	0	1,305	RD12239	20139	P12121	D302
Tank Street	156	502	116	312	0	1,085	RD12240	20139	P12121	D302
Our Lady Of Lourdes	178	572	132	363	0	1,245	RD12241	20139	P12121	D302
Lusitano Avenue	452	1,453	335	584	0	2,824	RD12242	20139	P12121	D302
Sindhi Close	391	1,257	290	688	0	2,626	RD12243	20139	P12121	D302
Palamino Close	224	720	166	424	0	1,534	RD12244	20139	P12121	D302
Salers Close	156	502	116	316	0	1,089	RD12245	20139	P12121	D302
Hereford Place	156	502	116	345	0	1,118	RD12246	20139	P12121	D302
King Tree Road	1,879	6,041	1,394	1,587	0	10,901	RD12247	20139	P12121	D302
Wellington Mill Roa	6,465	20,785	4,796	10,132	0	42,178	RD12248	20139	P12121	D302
Greenwood Heights	1,296	4,167	961	1,432	0	7,856	RD12249	20139	P12121	D302
Nyleeta Close	450	1,447	334	943	0	3,174	RD12250	20139	P12121	D302
Shetland Place	156	502	116	322	0	1,095	RD12251	20139	P12121	D302
Breton Way	433	1,392	321	318	0	2,464	RD12252	20139	P12121	D302
Arabian Gardens	156	502	116	1,358	0	2,131	RD12253	20139	P12121	D302
Cordata Place	156	502	116	567	0	1,340	RD12254	20139	P12121	D302
Lavender Way	171	550	127	348	0	1,196	RD12255	20139	P12121	D302
Ivy Court	156	502	116	743	0	1,516	RD12256	20139	P12121	D302
Aster Court	198	637	147	1,356	0	2,337	RD12257	20139	P12121	D302
Firethorn Place	170	547	126	334	0	1,177	RD12258	20139	P12121	D302
Bosberry Close	160	514	119	316	0	1,109	RD12259	20139	P12121	D302
Ratcliffe West Road	855	2,749	634	560	0	4,798	RD12260	20139	P12121	D302
Orchard Road	1,222	3,929	906	3,583	0	9,640	RD12261	20139	P12121	D302
Taverner Road	425	1,366	315	1,188	0	3,295	RD12262	20139	P12121	D302
Cottonwood Gardens	156	502	116	320	0	1,093	RD12263	20139	P12121	D302
Snowberry Mews	156	502	116	319	0	1,092	RD12264	20139	P12121	D302
Acer Glade	156	502	116	1,356	0	2,129	RD12265	20139	P12121	D302
Cheviot Way	314	1,010	233	350	0	1,906	RD12266	20139	P12121	D302
Bradford Loop	156	502	116	394	0	1,167	RD12267	20139	P12121	D302
Blue Wren Drive	820	2,636	608	2,528	0	6,593	RD12268	20139	P12121	D302
Cassowary Bend	156	502	116	369	0	1,142	RD12269	20139	P12121	D302
Albatross Crescent	200	643	148	1,436	0	2,427	RD12270	20139	P12121	D302
Butcherbird Court	156	502	116	315	0	1,088	RD12271	20139	P12121	D302
Dove Court	156	502	116	315	0	1,088	RD12272	20139	P12121	D302
Columbas Drive	1,920	6,173	1,424	515	0	10,032	RD12273	20139	P12121	D302
Rafferty Road	386	1,241	286	284	0	2,197	RD12274	20139	P12121	D302
Council Drive	614	1,974	455	1,886	0	4,929	RD12275	20139	P12121	D302
Mustang Loop	200	643	148	405	0	1,396	RD12276	20139	P12121	D302

FY 2026-27
Budget Estimate

	21005 Wages	28990 Overheads	28995 Plant	22025 Materials	23010 Electricity	Total	Job	Job Task	Program	Dept
Gardiner Road	198	637	147	394	0	1,375	RD12277	20139	P12121	D302
Indigo Loop	156	502	116	326	0	1,099	RD12278	20139	P12121	D302
Monash Boulevard	351	1,128	260	535	0	2,275	RD12279	20139	P12121	D302
Murdoch Crescent	277	891	205	1,336	0	2,709	RD12280	20139	P12121	D302
Curtin Mews	176	566	131	329	0	1,201	RD12281	20139	P12121	D302
Deakin Elbow	170	547	126	421	0	1,264	RD12283	20139	P12121	D302
Perendale Loop	309	993	229	365	0	1,897	RD12284	20139	P12121	D302
Simford Avenue	214	688	159	350	0	1,411	RD12285	20139	P12121	D302
Limousin Turn	156	502	116	436	0	1,209	RD12286	20139	P12121	D302
Tulip Grove	156	502	116	321	0	1,094	RD12287	20139	P12121	D302
Rosebud Crescent	156	502	116	321	0	1,094	RD12288	20139	P12121	D302
Blaweary Close	1,531	4,922	1,136	762	0	8,351	RD12289	20139	P12121	D302
Coolabah Cove	222	714	165	737	0	1,837	RD12290	20139	P12121	D302
Japonica View	1,330	4,276	987	3,987	0	10,580	RD12291	20139	P12121	D302
Carlaminda Road	1,194	3,839	886	1,585	0	7,503	RD12292	20139	P12121	D302
Edith Cowan Avenue	547	1,759	406	3,711	0	6,422	RD12293	20139	P12121	D302
Oswego Way	163	524	121	397	0	1,205	RD12294	20139	P12121	D302
Latrobe Place	170	547	126	317	0	1,160	RD12296	20139	P12121	D302
Gibson Terrace	156	502	116	358	0	1,131	RD12297	20139	P12121	D302
Hedges Place	315	1,013	234	749	0	2,310	RD12298	20139	P12121	D302
O'Meara Drive	184	592	136	710	0	1,622	RD12299	20139	P12121	D302
Woodbine Ridge	156	502	116	327	0	1,100	RD12301	20139	P12121	D302
Cedar Crest	179	575	133	341	0	1,228	RD12302	20139	P12121	D302
Leicester Ramble	359	1,154	266	488	0	2,267	RD12303	20139	P12121	D302
Cormo Court	156	502	116	742	0	1,515	RD12304	20139	P12121	D302
Flinders Street	163	524	121	836	0	1,644	RD12305	20139	P12121	D302
Cleveland Bay Avenu	236	759	175	334	0	1,504	RD12306	20139	P12121	D302
Charbray Way	204	656	151	312	0	1,323	RD12307	20139	P12121	D302
Falabella Crescent	156	502	116	549	0	1,322	RD12308	20139	P12121	D302
Hakea Close	320	1,029	237	886	0	2,472	RD12310	20139	P12121	D302
Leicester Ramble Li	156	502	116	317	0	1,090	RD12311	20139	P12121	D302
O'Connor Road	1,036	3,331	769	684	0	5,819	RD12312	20139	P12121	D302
Greenwood Heights C	156	502	116	312	0	1,085	RD12313	20139	P12121	D302
Shepherd Retreat Cu	170	547	126	312	0	1,155	RD12314	20139	P12121	D302
Bailey Loop	758	2,437	562	1,986	0	5,743	RD12315	20139	P12121	D302
Dare Cove	160	514	119	515	0	1,308	RD12316	20139	P12121	D302
Kingia Close	156	502	116	707	0	1,480	RD12317	20139	P12121	D302
Millbridge Boulevard	1,155	3,713	857	4,721	0	10,446	RD12318	20139	P12121	D302
Swan Avenue	539	1,733	400	642	0	3,314	RD12319	20139	P12121	D302
Avon Gardens	370	1,190	274	2,395	0	4,229	RD12320	20139	P12121	D302
Gascoyne Circle	305	981	226	559	0	2,071	RD12321	20139	P12121	D302
Ord Close	215	691	159	855	0	1,921	RD12322	20139	P12121	D302
Murchison Parade	156	502	116	613	0	1,386	RD12323	20139	P12121	D302
Coen Close	156	502	116	495	0	1,268	RD12324	20139	P12121	D302
Cadell View	170	547	126	854	0	1,697	RD12325	20139	P12121	D302
Archer View	170	547	126	1,355	0	2,198	RD12326	20139	P12121	D302
Alice Court	205	659	152	1,607	0	2,623	RD12327	20139	P12121	D302
Jardine Way	214	688	159	707	0	1,768	RD12328	20139	P12121	D302
Carbine Loop	215	691	159	783	0	1,849	RD12329	20139	P12121	D302
Lipizzaner Turn	156	502	116	564	0	1,337	RD12330	20139	P12121	D302
Griffin Road	156	502	116	312	0	1,085	RD12331	20139	P12121	D302
Isaac Court	156	502	116	495	0	1,268	RD12332	20139	P12121	D302
Burdekin Link	156	502	116	723	0	1,496	RD12333	20139	P12121	D302
Holroyd Gardens	170	547	126	703	0	1,546	RD12334	20139	P12121	D302
Coopworth Link	156	502	116	326	0	1,099	RD12335	20139	P12121	D302
Holstein Drive	178	572	132	360	0	1,242	RD12336	20139	P12121	D302
Gromark Gate	170	547	126	316	0	1,159	RD12337	20139	P12121	D302
Charolais Mews	375	1,206	278	1,183	0	3,042	RD12338	20139	P12121	D302
Karabair Close	170	547	126	347	0	1,190	RD12339	20139	P12121	D302
Joel Court	232	746	172	569	0	1,719	RD12340	20139	P12121	D302
Illawarra Drive	1,326	4,263	984	1,891	0	8,464	RD12341	20139	P12121	D302
Isdell Gardens	156	502	116	373	0	1,146	RD12342	20139	P12121	D302
Charnley Vista	156	502	116	467	0	1,240	RD12343	20139	P12121	D302
Berkeley View	365	1,173	271	906	0	2,715	RD12344	20139	P12121	D302
De Grey Lane	156	502	116	348	0	1,121	RD12345	20139	P12121	D302
Dunham Link	156	502	116	330	0	1,103	RD12346	20139	P12121	D302
Hotham Way	249	801	185	1,062	0	2,296	RD12347	20139	P12121	D302
King Edward Way	177	569	131	470	0	1,347	RD12348	20139	P12121	D302

FY 2026-27
Budget Estimate

	21005	28990	28995	22025	23010					
		Overheads	**Plant**							
	Wages			**Materials**	**Electricity**	**Total**	**Job**	**Job Task**	**Program**	**Dept**
Margaret Circle	156	502	116	1,074	0	1,847	RD12349	20139	P12121	D302
Greenough Place	156	502	116	323	0	1,096	RD12350	20139	P12121	D302
Chamberlain Grove	156	502	116	327	0	1,100	RD12351	20139	P12121	D302
Polwarth Circuit	156	502	116	363	0	1,136	RD12352	20139	P12121	D302
Romney Way	197	633	146	354	0	1,330	RD12354	20139	P12121	D302
Fresian Way	156	502	116	356	0	1,129	RD12355	20139	P12121	D302
Galloway Bend	156	502	116	359	0	1,132	RD12356	20139	P12121	D302
Ryeland Avenue	184	592	136	322	0	1,234	RD12358	20139	P12121	D302
Shier Rise	744	2,392	552	571	0	4,259	RD12359	20139	P12121	D302
Hunter Circle	220	707	163	526	0	1,616	RD12360	20139	P12121	D302
Castlereagh Vista	220	707	163	929	0	2,019	RD12361	20139	P12121	D302
Abercrombie Way	181	582	134	1,405	0	2,302	RD12362	20139	P12121	D302
Orara Lane	156	502	116	318	0	1,091	RD12363	20139	P12121	D302
Gingham View	156	502	116	343	0	1,116	RD12364	20139	P12121	D302
Jindalee Way	156	502	116	368	0	1,141	RD12365	20139	P12121	D302
Kalang Way	160	514	119	646	0	1,439	RD12366	20139	P12121	D302
Nepean Turn	156	502	116	664	0	1,437	RD12367	20139	P12121	D302
Penisula Lakes Driv	518	1,665	384	1,034	0	3,602	RD12368	20139	P12121	D302
Brangus Place	156	502	116	353	0	1,126	RD12369	20139	P12121	D302
Marri Retreat	166	534	123	309	0	1,132	RD12370	20139	P12121	D302
Rosevale Court	297	955	220	319	0	1,791	RD12371	20139	P12121	D302
Ballarat Court	195	627	145	1,617	0	2,584	RD12372	20139	P12121	D302
Kerr Road	749	2,408	556	947	0	4,660	RD12373	20139	P12121	D302
Coleman Turn	364	1,170	270	397	0	2,201	RD12374	20139	P12121	D302
Andrew Foord Way	184	592	136	1,389	0	2,301	RD12375	20139	P12121	D302
Denison Link	344	1,106	255	2,404	0	4,109	RD12376	20139	P12121	D302
Apsley Circle	177	569	131	1,851	0	2,728	RD12377	20139	P12121	D302
Torrens Loop	251	807	186	396	0	1,640	RD12378	20139	P12121	D302
Dorset Way	156	502	116	527	0	1,300	RD12379	20139	P12121	D302
Clarence Crescent	451	1,450	335	1,597	0	3,833	RD12380	20139	P12121	D302
Duncan Loop	357	1,148	265	747	0	2,517	RD12381	20139	P12121	D302
Dutton Way	156	502	116	354	0	1,127	RD12382	20139	P12121	D302
Clayton View	177	569	131	808	0	1,685	RD12383	20139	P12121	D302
Hatfield Way	201	646	149	425	0	1,421	RD12384	20139	P12121	D302
Wilmot Court	156	502	116	463	0	1,236	RD12385	20139	P12121	D302
Florence Moore Way	170	547	126	521	0	1,364	RD12386	20139	P12121	D302
Sykes Avenue	371	1,193	275	457	0	2,296	RD12387	20139	P12121	D302
Atkinson Road	205	659	152	1,550	0	2,566	RD12388	20139	P12121	D302
Fantail Loop	156	502	116	321	0	1,094	RD12389	20139	P12121	D302
Finch Way	285	916	211	575	0	1,988	RD12390	20139	P12121	D302
Emu Cove	156	502	116	313	0	1,086	RD12391	20139	P12121	D302
Flowerdale Court	156	502	116	315	0	1,088	RD12392	20139	P12121	D302
Calder Court	163	524	121	329	0	1,137	RD12393	20139	P12121	D302
Eleanor Way	156	502	116	317	0	1,090	RD12394	20139	P12121	D302
Hardisty Court	278	894	206	356	0	1,734	RD12395	20139	P12121	D302
Ramsay Loop	156	502	116	349	0	1,122	RD12396	20139	P12121	D302
Nicholson Road	213	685	158	380	0	1,436	RD12397	20139	P12121	D302
Warrego Road	156	502	116	438	0	1,211	RD12398	20139	P12121	D302
Glenelg Drive	170	547	126	367	0	1,210	RD12399	20139	P12121	D302
Braddon Way	156	502	116	1,035	0	1,808	RD12400	20139	P12121	D302
Tip Access Road	156	502	116	312	0	1,085	RD12401	20139	P12121	D302
Cygnet Court	256	823	190	343	0	1,612	RD12402	20139	P12121	D302
Holland Loop	593	1,906	440	488	0	3,427	RD12403	20139	P12121	D302
Morellini Court	167	537	124	312	0	1,140	RD12404	20139	P12121	D302
Broughton Way	156	502	116	416	0	1,189	RD12405	20139	P12121	D302
Oldfield Street	156	502	116	444	0	1,217	RD12406	20139	P12121	D302
Reuben Way	170	547	126	356	0	1,199	RD12407	20139	P12121	D302
Surrey Link	156	502	116	318	0	1,091	RD12408	20139	P12121	D302
Chestnut Boulevard	177	569	131	634	0	1,511	RD12409	20139	P12121	D302
Linden Way	167	537	124	317	0	1,145	RD12410	20139	P12121	D302
Hyandra Court	156	502	116	316	0	1,089	RD12411	20139	P12121	D302
Hazelgrove Crescent	186	598	138	967	0	1,889	RD12412	20139	P12121	D302
Pascoe Way	260	836	193	319	0	1,608	RD12413	20139	P12121	D302
Finlay Avenue	156	502	116	321	0	1,094	RD12414	20139	P12121	D302
Kanalla Avenue	204	656	151	360	0	1,371	RD12415	20139	P12121	D302
Adeline Drive	185	595	137	1,405	0	2,322	RD12417	20139	P12121	D302
Keenan Road	234	752	174	311	0	1,471	RD12423	20139	P12121	D302
Slattery Road	423	1,360	314	783	0	2,880	RD12424	20139	P12121	D302

	FY 2026-27 Budget Estimate									
	21005	28990	28995	22025	23010					
	Wages	Overheads	Plant	Materials	Electricity	Total	Job	Job Task	Program	Dept
Summerhill Drive	359	1,154	266	311	0	2,090	RD12425	20139	P12121	D302
Wandoo Way	207	666	154	716	0	1,742	RD12426	20139	P12121	D302
Moore Road	1,719	5,527	1,275	2,087	0	10,608	RD12428	20139	P12121	D302
Myanore Way	163	524	121	376	0	1,184	RD12429	20139	P12121	D302
Lila Way	156	502	116	356	0	1,129	RD12430	20139	P12121	D302
Beaufort Loop	219	704	162	322	0	1,408	RD12431	20139	P12121	D302
Primrose Vista Road	0	0	0	0	0	0	RD12433	20139	P12121	D302
Robusta Road	0	16,125	0	0	0	16,125	RD12434	20139	P12121	D302
	408,792	1,330,391	303,242	581,965	0	2,624,390	RD99999	20139	P12121	D302
BRIDGE MAINTENANCE										
Bridges - Rural	3,469	11,153	2,573	110,876	0	128,071	BR12115	20165	P12121	D302
Bridges -Townsites	125	402	93	64,021	0	64,641	BR12116	20165	P12121	D302
	3,594	11,555	2,666	174,897	0	192,712				
ANCILLARY MAINTENANCE										
Ancillary Maintenance - Rural	36,505	117,364	25,876	18,197	0	197,942	AN12120	20184	P12121	D302
Road Signs - Rural	3,322	10,680	2,464	7,503	0	23,969	AN12121	20184	P12121	D302
Ancillary Maintenance - Townsites	2,201	7,076	1,633	63,254	0	74,164	AN12125	20184	P12121	D302
Light-Townsites	78	251	58	9,282	371,569	381,238	AN12126	20184	P12121	D302
Road Signs - Townsites	1,600	5,144	1,187	6,930	0	14,861	AN12127	20184	P12121	D302
Dual Use Paths / Pathways Maintenance	659	2,119	489	485	0	3,752	AN12129	20184	P12121	D302
	44,365	142,633	31,707	105,651	371,569	695,925				
CAR PARK MAINTENANCE										
Cassowary Bend Car Park	0	0	0	521	0	521	CP12003	25115	P12121	D302
	0	0	0	521	0	521				
ANCILLARY MAJOR MAINTENANCE										
Ancillary Major Maintenance	0	0	0	0	0	0	AN12130	25000	P12121	D302
	0	0	0	0	0	0				
Total Transport Repair & Maint. Expenditure	456,751	1,499,866	337,615	863,034	371,569	3,513,548				

	FY 2025-26 Forward Estimate					
	21005	28990	28995	22025	23005	23010
	Wages	Overheads	Plant	Materials	Electricity	Total
FY 2027-28	475,706	1,529,395	352,879	890,651	382,716	3,631,347
FY 2028-29	495,448	1,592,865	367,523	912,027	394,198	3,762,061
FY 2029-30	516,009	1,658,969	382,776	933,915	406,023	3,897,693
FY 2030-31	537,423	1,727,816	398,661	956,329	418,204	4,038,434
FY 2031-32	559,727	1,799,521	415,205	979,281	430,750	4,184,484
FY 2032-33	582,955	1,874,201	432,436	1,002,784	443,673	4,336,049
FY 2033-34	607,148	1,951,980	450,382	1,026,851	456,983	4,493,344
FY 2034-35	632,344	2,032,987	469,073	1,051,495	470,692	4,656,593
FY 2035-36	658,587	2,117,356	488,540	1,076,731	484,813	4,826,027

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix M - DEPRECIATION

	Notes	FY 2026-27 Budget Estimate $
Schedule 5 - FIRE PREVENTION		
Property, Plant & Equipment		
Buildings		(136,647)
Motor Vehicles		(76,725)
Total		(213,372)
Infrastructure		
Roads		0
Footpaths		0
Drainage		0
Parks & Ovals		0
Bridges		0
Car Parks		0
Lighting		0
Total		0
Right of Use Assets		
Land		0
Furniture & Fittings		0
Total		0
Schedule 5 - ANIMAL CONTROL		
Property, Plant & Equipment		
Buildings		0
Furniture & Equipment		0
Plant & Equipment		0
Motor Vehicles		(6,666)
Total		(6,666)
Infrastructure		
Roads		0
Footpaths		0
Drainage		0
Parks & Ovals		0
Bridges		0
Car Parks		0
Lighting		0
Total		0
Right of Use Assets		
Land		0
Furniture & Fittings		0
Total		0

Schedule 7 - MATERNAL & INFANT HEALTH	
Property, Plant & Equipment	
Buildings	(51,375)
Furniture & Equipment	0
Plant & Equipment	0
Motor Vehicles	0
Total	(51,375)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0
Schedule 7 - HEALTH INSPECTION / ADMIN	
Property, Plant & Equipment	
Buildings	0
Furniture & Equipment	0
Plant & Equipment	(910)
Motor Vehicles	(3,229)
Total	(4,139)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0

Schedule 8 - OTHER WELFARE

Property, Plant & Equipment	
Buildings	0
Furniture & Equipment	0
Plant & Equipment	0
Motor Vehicles	(2,604)
Total	(2,604)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0

Schedule 10 - GENERAL REFUSE	
Property, Plant & Equipment	
Buildings	0
Furniture & Equipment	0
Plant & Equipment	(31,398)
Motor Vehicles	0
Total	(31,398)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	(9,757)
Furniture & Fittings	0
Total	(9,757)
Schedule 10 - TOWN PLANNING	
Property, Plant & Equipment	
Buildings	0
Furniture & Equipment	0
Plant & Equipment	0
Motor Vehicles	(6,561)
Total	(6,561)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0

Schedule 10 - OTHER COMMUNITY AMENITIES

Property, Plant & Equipment	
Buildings	(27,370)
Furniture & Equipment	0
Plant & Equipment	0
Motor Vehicles	0
Total	(27,370)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0

	Notes	FY 2026-27 Budget Estimate
		$
Schedule 11 - PUBLIC HALLS & CIVIC CENTRES		
Property, Plant & Equipment		
Buildings		(171,879)
Furniture & Equipment		(773)
Plant & Equipment		0
Motor Vehicles		0
Total		(172,652)
Infrastructure		
Roads		0
Footpaths		0
Drainage		0
Parks & Ovals		0
Bridges		0
Car Parks		0
Lighting		0
Total		0
Right of Use Assets		
Land		0
Furniture & Fittings		0
Total		0
Schedule 11 - EATON RECREATION CENTRE		
Property, Plant & Equipment		
Buildings		(375,154)
Furniture & Equipment		(29,862)
Plant & Equipment		0
Motor Vehicles		(3,125)
Total		(408,140)
Infrastructure		
Roads		0
Footpaths		0
Drainage		0
Parks & Ovals		0
Bridges		0
Car Parks		0
Lighting		0
Total		0
Right of Use Assets		
Land		
Furniture & Fittings		(49,059)
Total		(49,059)

Schedule 11 - PARKS, GARDENS & RESERVES	
Property, Plant & Equipment	
Buildings	(426,817)
Furniture & Equipment	0
Plant & Equipment	0
Motor Vehicles	0
Total	(426,817)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	(579,107)
Bridges	0
Car Parks	0
Lighting	(181,304)
Total	(760,412)
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0
Schedule 11 - LIBRARIES	
Property, Plant & Equipment	
Buildings	0
Furniture & Equipment	(33,041)
Plant & Equipment	0
Motor Vehicles	0
Total	(33,041)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0

Schedule 12 - STREETS, ROADS, BRIDGES & DEPOTS

Property, Plant & Equipment	
Buildings	(141,373)
Furniture & Equipment	0
Plant & Equipment	(12,293)
Motor Vehicles	0
Total	(153,666)
Infrastructure	
Roads	(2,870,050)
Footpaths	(565,493)
Drainage	(504,026)
Parks & Ovals	0
Bridges	(528,612)
Car Parks	(98,347)
Lighting	0
Total	(4,566,528)
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0

Schedule 13 - BUILDING CONTROL

Property, Plant & Equipment	
Buildings	0
Furniture & Equipment	0
Plant & Equipment	0
Motor Vehicles	(1,458)
Total	(1,458)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0

	Notes	FY 2026-27 Budget Estimate
		$
Schedule 14 - ADMINISTRATION OVERHEADS		
Property, Plant & Equipment		
Buildings		(410,034)
Furniture & Equipment		(49,586)
Plant & Equipment		0
Motor Vehicles		(11,248)
Total		(470,868)
Infrastructure		
Roads		0
Footpaths		0
Drainage		0
Parks & Ovals		0
Bridges		0
Car Parks		0
Lighting		0
Total		0
Right of Use Assets		
Land		0
Furniture & Fittings		(61,983)
Total		(61,983)
Schedule 14 - PUBLIC WORKS OVERHEADS		
Property, Plant & Equipment		
Buildings		0
Furniture & Equipment		(160)
Plant & Equipment		0
Motor Vehicles		(28,641)
Total		(28,802)
Infrastructure		
Roads		0
Footpaths		0
Drainage		0
Parks & Ovals		0
Bridges		0
Car Parks		0
Lighting		0
Total		0
Right of Use Assets		
Land		0
Furniture & Fittings		0
Total		0

Schedule 14 - PLANT OPERATION	
Property, Plant & Equipment	
Buildings	0
Furniture & Equipment	0
Plant & Equipment	0
Motor Vehicles	(164,448)
Total	(164,448)
Infrastructure	
Roads	0
Footpaths	0
Drainage	0
Parks & Ovals	0
Bridges	0
Car Parks	0
Lighting	0
Total	0
Right of Use Assets	
Land	0
Furniture & Fittings	0
Total	0

TOTAL DEPRECIATION	
Property, Plant & Equipment	
Buildings	(1,740,649)
Furniture & Equipment	(113,421)
Plant & Equipment	(44,601)
Motor Vehicles	(304,704)
Total	(2,203,376)
Infrastructure	
Roads	(2,870,050)
Footpaths	(565,493)
Drainage	(504,026)
Parks & Ovals	(579,107)
Bridges	(528,612)
Car Parks	(98,347)
Lighting	(181,304)
Total	(5,326,939)
Right of Use Assets	
Land	(9,757)
Furniture & Fittings	(111,042)
Total	(120,798)
Minor Adjustment to GL	18
Total Depreciation	(7,651,095)

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix N - INSURANCE

	Notes	FY 2026-27 Budget Estimate
		$
Workers Compensation Insurance		
Admin Overheads		330,036
		330,036
General Insurance		
Bushfire Brigade Insurance		70,377
General Insurance Expenditure*		114,688
		185,065
Property & Building Insurance		
Building Insurance	Appendix J	149,690
Bridge Insurance		46,611
Parks & Reserves Insurance	Appendix K	15,811
		212,112
Property & Building Insurance		
Motor Vehicle Insurance	Appendix I	28,603
		28,603
Total		755,817

**General Insurance includes Public Liability, Councillors and Officers Indemnity, Personal Accident, Marine Cargo, Cyber Liability, Travel, Library Books and General Property & Equipment Insurances.*

Appendix O - STAFF TRAINING & PROFESSIONAL DEVELOPMENT

	Notes	FY 2026-27 Budget Estimate
		$
Staff Training Delivered by External Parties		
Law Enforcement		**7,000**
Health Services		**3,500**
Place & Community Engagement		**14,727**
Planning Services		**13,080**
Eaton Recreation Centre		**16,977**
Library Services		**5,243**
Building Services		**3,148**
Admin Overheads - CEO Office		**17,517**
Admin Overheads - Corporate & Governance		**53,315**
Admin Overheads - Organisational Professional Development		**52,080**
Public Works Overheads - Administration		**29,356**
Public Works Overheads - Works Staff		**20,950**
		236,893
Staff Training Delivered Internally		
Works Staff Training Wages		26,125
Works Staff Training Materials		15,623
		41,748
Total		278,641

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix P - STAFF TRAVEL & ACCOMODATION

	Notes	FY 2026-27 Budget Estimate
		$
Staff Travel (Training Related)		
Law Enforcement		1,020
Health Services		510
Place & Community Engagement		1,883
Planning Services		1,565
Eaton Recreation Centre		2,772
Library Services		847
Building Services		442
Admin Overheads - CEO Office		2,682
Admin Overheads - Corporate & Governance		3,858
Public Works Overheads - Administration		1,930
		17,509

**Admin and Public Works Admin staff allowance is set at 50% of the overall staff*

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix Q - STAFF UNIFORM

	Notes	FY 2026-27 Budget Estimate
		$
Law Enforcement		1,560
Health Services		780
Place & Community Engagement		2,875
Planning Services		2,145
Eaton Recreation Centre		5,441
Library Services		1,552
Building Services		624
Admin Overheads		18,634
Public Works Overheads - Administration		2,982
		36,593

**Public Works Admin staff allowance is set at 50% of Admin staff*

PROTECTIVE CLOTHING

	Notes	FY 2026-27 Budget Estimate
		$
Law Enforcement		830
Health Services		780
Planning Services		210
Parks, Gardens & Reserves		2,170
Building Services		260
Public Works Overheads - Works Staff		11,508
		15,758

SHIRE OF DARDANUP
ANNUAL BUDGET
2026/2027

Appendix R - SUMMARY SALARIES & WAGES

STAFF COST (INCLUDING SUPERANNUATION)

	Notes	FY 2026-27 Budget Estimate
		$
Executive		
Executive-Administration		398,752
Marketing & Communication		277,970
Human Resources		703,037
Corporate & Governance		
Corporate & Governance-Administration		286,998
Financial Services		1,084,544
Governance		932,459
Information Services		1,942,097
Community & Economic Development		
Community & Economic Development-Administration		327,868
Place & Community Engagement		495,434
Library Services		381,696
Make it Space		99,689
Eaton Recreation Centre		1,283,158
Development Services		
Development Services-Administration		180,260
Planning Services		533,021
Building Services		184,994
Law Enforcement		496,694
Health Services		244,847
Infrastructure Services		
Infrastructure Services-Administration		367,430
Assets		402,012
Infrastructure Planning & Design		478,011
Operations		590,827
Cleaners		148,228
Parks & Environment		1,374,705
Transport Maintenance		819,884
General Maintenance		102,657
Refuse Site		185,063
		14,322,335

STAFF COUNT (FULL TIME EQUIVALENT FTE)

	Notes	FY 2026-27 Budget Estimate FTE
Executive		
Executive-Administration		1.92
Marketing & Communication		2.45
Human Resources		6.17
Corporate & Governance		
Corporate & Governance-Administration		1.84
Financial Services		9.30
Governance		9.00
Information Services		15.70
Community & Economic Development		
Community & Economic Development-Administration		2.00
Place & Community Engagement		4.37
Library Services		3.98
Make it Space		1.00
Eaton Recreation Centre		13.95
Development Services		
Development Services-Administration		1.00
Planning Services		4.50
Building Services		1.60
Law Enforcement		4.00
Health Services		2.00
Infrastructure Services		
Infrastructure Services-Administration		2.00
Assets		3.00
Infrastructure Planning & Design		3.50
Operations		4.98
Cleaners		2.00
Parks & Environment		14.00
Transport Maintenance		8.00
General Maintenance		1.00
Refuse Site		2.01
		125.28

Shire of Dardanup

2026/27

Schedule of Fees and Charges

Schedule of Fees and Charges

Contents

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES													
		GST Treatment											
	General Description	Taxed	GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl		Charge Type	General Ledger #	Notes
PROGRAM 3	**General Purpose Income**												
3.1	**Rates & Debtors**												
3.1.1	Instalment Fee		X	31.1	2024	$ 45.00	$ 45.00	N	**$**	**45.00**	Discretionary	13050.P03032.AD14003.10155.D201	Local Government Act 1995
3.1.2	Direct Debit Plan / Payment Arrangement (Annual Fee)		X	31.1	2024	$ 45.00	$ 60.00	N	**$**	**60.00**	Discretionary	13050.P03032.AD14003.10155.D201	Local Government Act 1995
	- State Government Rebate Recipients (i.e. Pensioner Concession, State Concession, WA Seniors Cardholders)		X			No Charge	No Charge	N		**No Charge**	Discretionary		
3.1.3	Rates Notice Re-issue (prior years)		X	ATO Private Ruling	2024	$ 15.00	$ 15.00	N	**$**	**15.00**	Discretionary	13055.P03032.10485.10485.D201	ATO Private Ruling
3.1.4	Dishonoured Payment Administration Fee (Charged on 3rd Rejection)		X	ATO Private Ruling		$ 18.00	$ 30.00	N	**$**	**30.00**	Discretionary	16010.P11115.AD14016.10745.D403	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	16020.P03032.AD14003.10860.D201	ATO Private Ruling
3.1.6	Administration Charge - Intention to Summons Letter		X	ATO Private Ruling	2023	At Cost	At Cost	N		**At Cost**	Discretionary	16010.P11115.AD14016.10745.D403	ATO Private Ruling
3.1.7	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	16010.P11115.AD14016.10745.D403	ATO Private Ruling
3.1.8	Interest imposed on the late payment of rates, fees, charges and service charges - Rates and Charges Arrears		X		2022	11.0%	11.0%	N		**11.0%**	Regulatory	15020.P03032.AD104003.10340.D201	Local Government Act 1995, S6.51, Waste Avoidance & Resource Recovery Act 2007, S68
3.1.9	Interest imposed on Rates, Fees and Charges Instalments		X		2022	5.5%	5.5%	N		**5.5%**	Regulatory	15015.P03032.AD14003.10345.D201	Local Government Act 1995, S6.51, Waste Avoidance & Resource Recovery Act 2007, S68
3.2	**Rates & Property Information Search Fees**												
3.2.1	Rates & Property Inquiry Charge		X	Section 81-	2024	$ 40.00	$ 40.00	N	**$**	**40.00**	Discretionary	13055.P03032.10485.10485.D201	Local Government Act 1995
3.2.2	Rates Inquiry and Orders & Requisitions		X	31.32	2024	$ 240.00	$ 240.00	N	**$**	**240.00**	Discretionary	13055.P03032.10485.10485.D201	Local Government Act 1995
3.2.3	Government Agency Rates Enquiry Fee		X		2023			N		**Hourly Rate**	Discretionary	13055.P03032.10485.10485.D201	Local Government Act 1995
3.2.4	Non Commercial Use Property Listing - Hard Copy	X			2024	$ 399.09	$ 399.09	Y	**$**	**439.00**	Discretionary		Rates Book - LGA 1995
3.2.5	Non Commercial Use Property Listing - Electronic	X			2024	$ 349.09	$ 349.09	Y	**$**	**384.00**	Discretionary		Rates Book - LGA 1995
PROGRAM 4	**Governance**												
4.1	**Minutes & Agendas**												
4.1.1	NOT FOR SALE - Available free to down load from council website		X	Private		No Charge	No Charge	N		**No Charge**	Discretionary		Local Government Act 1995
4.2	**Freedom of Information**												
4.2.1	FOI Application		X	Ruling	Regulatory	$ 30.00	$ 30.00	N	**$**	**30.00**	Regulatory	13045.P04042.AD14004.10845.D202	FOI Act 1992
4.2.2	FOI Investigation fee		X	Ruling	Regulatory	$30/Hour	$30/Hour	N		**$30/Hour**	Regulatory	13045.P04042.AD14004.10845.D202	Per Hour (fee set under FOI Regs 1993)
4.2.3	FOI Photocopying (per copy)		X		Regulatory	$ 0.20	$ 0.20	N	**$**	**0.20**	Regulatory	13045.P04042.AD14004.10845.D202	Per Copy (fee set under FOI Regs 1993)
4.3	**Election Nomination Fees**												
4.3.1	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)

	SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
		GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	General Description	Taxed	GST Free									
PROGRAM 5	**Law, Order & Public Safety**											
5.1	**Fire Prevention**											
5.1.1	Administration Fee (Arrange Fire Hazard Clearing)		X		2025	$ 127.00	$ 133.00	N	**$ 133.00**	Discretionary		Bush Fires Act 1954 and Local Government Act 1995
5.1.2	Prevention Order)		X		2025	$ 127.00	$ 133.00	N	**$ 133.00**	Discretionary		
5.1.3	Fire Hazard Prevention / Reduction Works for Non-Compliance with Order	X			2022	At Cost	At Cost	Y	**At Cost**	Discretionary		
5.2	**Animal Control**											
5.2.1	Dog Tag Replacement (Transfer In)		X	Private	2025	$ 10.20	$ 10.70	N	**$ 10.70**	Discretionary	13005.P05052.AD14010.10685.D401	Dog Act 1976
5.2.2	Ranger Fee	X						Y	**At Cost**	Discretionary		
5.2.3	**Poundage - Dogs**											
	Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2025	$ 195.00	$ 205.00	N	**$ 205.00**	Discretionary	13045.P05052.AD14019.10435.D401	Oncost of charges set by City of Bunbury (MOU)
	Temporary Holding Fee		X		2025	$ 82.00	$ 86.00	N	**$ 86.00**	Discretionary	13045.P05052.AD14019.10435.D401	Holding of dog (not impounded)
5.2.4	Sustenance (per day) - Dogs		X	ATO Private Ruling	2025	$ 36.00	$ 38.00	N	**$ 38.00**	Discretionary	13045.P05052.AD14019.10435.D401	Oncost of charges set by City of Bunbury (MOU)
5.2.5	Dog Surrender Fee/and or Euthanise (Voluntary)	X			2025	$ 197.00	$ 207.00	Y	**$ 227.70**	Discretionary	13045.P05052.AD14010.10680.D401	
5.2.6	Annual Inspection of Premises for Dangerous Dogs / Restricted Breeds		X	Ruling	2025	$ 147.00	$ 154.00	N	**$ 154.00**	Discretionary	13040.P05052.AD14010.1020.D401	
5.2.7	**Kennel Licence and / or Dog Management Facility**											
	Application Fee		X	31.7	2017	$ 200.00	$ 210.00	N	**$ 210.00**	Discretionary	13005.P05052.AD14010.10685.D401	Dog Act 1976 (Dogs Local Law 2014)
	Transfer of Kennel Licence and / or Dog Management Facility		X	Ruling	2022	$ 110.00	$ 115.00	N	**$ 115.00**	Discretionary	13040.P05052.AD14010.1020.D401	ATO Private Ruling
	Annual Inspection and Renewals of Kennel and / or Dog Management Facility		X	ATO Private Ruling	2022	$ 130.00	$ 136.00	N	**$ 136.00**	Discretionary	13040.P05052.AD14010.1020.D401	ATO Private Ruling
5.2.8	**Animal Control Traps -** (Guidelines form to be completed)											
	Weekly Hire - No Charge		X		2022	No Charge	No Charge	N	**No Charge**	Discretionary		
	Bond		X		2022	$ 150.00	$ 160.00	N	**$ 160.00**	Discretionary	Muni/Trust - THIRE01	Bond
5.2.9	Dog Microchip Database Update (by Council)	X			2025	$ 14.00	$ 15.00	Y	**$ 16.50**	Discretionary		Cost recovery fee from registered owner
5.2.10	**Dog Registrations & Licences**											Dog Act 1976
	Sterilised											
	1 Year		X	31.7	2013	$ 20.00	$ 20.00	N	**$ 20.00**	Regulatory	13005.P05052.AD14010.10685.D401	Dog Regulations 2013
	3 Years		X	31.7	2013	$ 42.50	$ 42.50	N	**$ 42.50**	Regulatory	13005.P05052.AD14010.10685.D401	Registration after 31st May 50%
	Lifetime		X	31.7	2013	$ 100.00	$ 100.00	N	**$ 100.00**	Regulatory	13005.P05052.AD14010.10685.D401	
	Pensioner - 1 Year (50% Concession)		X	31.7	2013	$ 10.00	$ 10.00	N	**$ 10.00**	Regulatory	13005.P05052.AD14010.10685.D401	
	Pensioner - 3 Years (50% Concession)		X	31.7	2013	$ 21.25	$ 21.25	N	**$ 21.25**	Regulatory	13005.P05052.AD14010.10685.D401	Pensioner Concession 50% as defined per the Rates & Charges (Rebates and Deferments) Act 1992
	Pensioner - Lifetime (50% Concession)		X	31.7	2013	$ 50.00	$ 50.00	N	**$ 50.00**	Regulatory	13005.P05052.AD14010.10685.D401	
	Unsterilised											
	1 Year - Unsterilised		X	31.7	2013	$ 50.00	$ 50.00	N	**$ 50.00**	Regulatory	13005.P05052.AD14010.10685.D401	Common Expiry 31st October
	3 Years - Unsterilised		X	31.7	2013	$ 120.00	$ 120.00	N	**$ 120.00**	Regulatory	13005.P05052.AD14010.10685.D401	
	Lifetime - Unsterilised		X	31.7	2013	$ 250.00	$ 250.00	N	**$ 250.00**	Regulatory	13005.P05052.AD14010.10685.D401	
	Pensioner - 1 Year (50% Concession)		X	31.7	2013	$ 25.00	$ 25.00	N	**$ 25.00**	Regulatory	13005.P05052.AD14010.10685.D401	
	Pensioner - 3 Years (50% Concession)		X	31.7	2013	$ 60.00	$ 60.00	N	**$ 60.00**	Regulatory	13005.P05052.AD14010.10685.D401	Pensioner Concession 50% as defined per the Rates & Charges (Rebates and Deferments) Act 1992
	Pensioner - Lifetime (50% Concession)		X	31.7	2013	$ 125.00	$ 125.00	N	**$ 125.00**	Regulatory	13005.P05052.AD14010.10685.D401	

	General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
	Droving/Tending Stock (working dog) Concession 25% of fee		X		2013			N	**25%**	Regulatory	13005.P05052.AD14010.10685.D401	
	Guide Dog		X		2013	Nil	Nil	N	**Nil**	Regulatory		
	State Emergency Tracker Dog / Kept for purposes of the Crown		X			$ 1.00	$ 1.00	N	**Nil**	Regulatory	13005.P05052.AD14010.10685.D401	Dog Act 1976 s. 15 (4)
	Declared Dangerous and Restricted Breed dogs		X		2013	$ 50.00	$ 50.00	N	**$ 50.00**	Regulatory	13005.P05052.AD14010.10685.D401	Dog Regulations 2013
	Registration of Dog in an approved kennel establishment, per establishment		X		2013	$ 200.00	$ 200.00	N	**$ 200.00**	Regulatory	13005.P05052.AD14010.10685.D401	Dog Regulations 2013, r. 17 (3) 2. 9(g)
5.2.11	Application for More than Two Dogs		X	Ruling	2023	$ 140.00	$ 140.00	N	**$ 140.00**	Regulatory	13040.P05052.AD14010.10200.D401	ATO Private Ruling
5.2.12	**Poundage - Cats**											
	Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2025	$ 174.00	$ 205.00	N	**$ 205.00**	Discretionary	13045.P05052.AD14019.10435.D401	Oncost of charges set by City of Bunbury (MOU)
	Temporary Holding Fee		X		2025	$ 87.00	$ 86.00	N	**$ 86.00**	Discretionary	13045.P05052.AD14019.10435.D401	Holding of cat (not impounded)
5.2.13	Cat Tag Replacement (Transfer In)		X	Private	2025	$ 10.20	$ 10.70	N	**$ 10.70**	Discretionary	13005.P05052.AD14019.10685.D401	
5.2.14	Sustenance (per day) - Cats		X	ATO Private Ruling	2025	$ 36.90	$ 38.00	N	**$ 38.00**	Discretionary	13045.P05052.AD14019.10435.D401	Oncost of charges set by City of Bunbury (MOU)
5.2.15	Cat Surrender Fee/and or Euthanise (Voluntary)	X			2025	$ 197.40	$ 207.00	Y	**$ 227.70**	Discretionary	13045.P05052.AD14010.10680.D401	
5.2.16	Cat Microchip Database Update (by Council)	X			2025	$ 14.00	$ 15.00	Y	**$ 16.50**	Discretionary		Cost recovery fee from registered owner
5.2.17	**Cat Registrations & Licences**											
	1 Year - Sterilisation Compulsory		X		2013	$ 20.00	$ 20.00	N	**$ 20.00**	Regulatory	13005.P05052.AD14019.10685.D401	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	13005.P05052.AD14019.10685.D401	Common Expiry 31st October
	Lifetime - Sterilisation Compulsory		X		2013	$ 100.00	$ 100.00	N	**$ 100.00**	Regulatory	13005.P05052.AD14019.10685.D401	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	13005.P05052.AD14019.10685.D401	Cat Regulations 2012, Sched 3 Fees
	Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)		X		2013	$ 10.00	$ 10.00	N	**$ 10.00**	Regulatory	13005.P05052.AD14019.10685.D401	Pensioner Concession 50% as defined per the Rates & Charges (Rebates and Deferments) Act 1992
	Pensioner - 3 Years - Sterilisation Compulsory (50% Concession)		X		2013	$ 21.25	$ 21.25	N	**$ 21.25**	Regulatory	13005.P05052.AD14019.10685.D401	
	Pensioner - Lifetime - Sterilisation Compulsory (50% Concession)		X		2013	$ 50.00	$ 50.00	N	**$ 50.00**	Regulatory	13005.P05052.AD14019.10685.D401	
5.2.18	**Cat Management Facility**											
	Application Fee		X		2022	$ 200.00	$ 210.00	N	**$ 210.00**	Discretionary	13005.P05052.AD14019.10685.D401	Cat Act 2011, Pt 3 Div 3, s. 31
	Annual Inspection and Renewal of Cat Management Facility Licence		X		2022	$ 125.00	$ 131.00	N	**$ 131.00**	Discretionary	13005.P05052.AD14019.10685.D401	Cat Act 2011, Pt 3 Div 3, s. 31
	Transfer of Cat Management Licence Facility		X	Ruling	2022	$ 110.00	$ 115.00	N	**$ 115.00**	Discretionary	13040.P05052.AD14010.10200.D401	ATO Private Ruling
5.2.19	Application for More than Two Cats		X		2023	$ 140.00	$ 147.00	N	**$ 147.00**	Discretionary	13040.P05052.AD14010.10200.D401	ATO Private Ruling
5.3	**<u>Animal Control - Cattle Impounding</u>**											
	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	$ 81.00	N	**$ 81.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960
	6pm - 6am and weekend or Public Holiday		X	31.25	2024	$ 129.00	$ 135.00	N	**$ 135.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs											
	6am - 6pm weekdays		X	31.25	2024	$ 77.00	$ 81.00	N	**$ 81.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960
	6pm - 6am and weekend or Public Holiday		X	31.25	2024	$ 129.00	$ 135.00	N	**$ 135.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960
	Wethers, ewes, lambs and goats											
	6am - 6pm weekdays		X	31.25	2024	$ 77.00	$ 81.00	N	**$ 81.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960
	6pm - 6am and weekend or Public Holiday		X	31.25	2024	$ 129.00	$ 135.00	N	**$ 135.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
General Description	GST Treatment Taxed	 GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
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	$ 27.00	N	**$ 27.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960
Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head											
First 24 Hours or Part Thereof		X	31.25	2024	$ 26.00	$ 27.00	N	**$ 27.00**	Discretionary	13045.P05052.AD14019.10435.D401	Fee set under the Act Local Government (Misc Prov) Act 1960
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	$ 27.00	N	**$ 27.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960
Wethers, ewes, lambs and goats, per head											
First 24 Hours or Part Thereof		X	31.25	2017	$ 15.00	$ 16.00	N	**$ 16.00**	Discretionary	13045.P05052.AD14019.10435.D401	Local Government (Misc Prov) Act 1960
5.3.3 **Sustenance Charges (per head, per 24 hours or part thereof)**											
All Stock		X		2017	$ 21.00	$ 22.00	N	**$ 22.00**	Discretionary	13045.P05052.AD14019.10435.D401	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	13045.P05052.AD14019.10435.D401	Local Government Act 1995
5.4 <u>Abandoned Vehicles</u>											
5.4.1 Towing Fee (Vehicle)		X	Ruling	2024	$ 186.00	$ 195.00	N	**$ 195.00**	Discretionary	13045.P05053.AD14010.10570.D401	ATO Private Ruling
5.4.2 Towing - Administration Fee		X	Ruling	2024	$ 67.00	$ 70.00	N	**$ 70.00**	Discretionary	13045.P05053.AD14010.10570.D401	ATO Private Ruling
5.4.3 Storage fee up to 60 days (per day)		X	Ruling	2015	$ 15.00	$ 16.00	N	**$ 16.00**	Discretionary	13045.P05053.AD14010.10570.D401	ATO Private Ruling/S.3.40 LG Act
5.5 <u>Abandoned Trolleys</u>											
5.5.1 Initial Impounding of Abandoned Trolley		X	Ruling	2024	$ 67.00	$ 70.00	N	**$ 70.00**	Discretionary	13045.P05053.AD14010.10570.D401	ATO Private Ruling
5.5.2 Daily Pound Fee for Abandoned Trolley, per trolley per day		X	Ruling	2014	$ 10.00	$ 10.50	N	**$ 10.50**	Discretionary	13045.P05053.AD14010.10570.D401	ATO Private Ruling

	SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
		GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	General Description	Taxed	GST Free									
PROGRAM 7	**Health**											
7.1	**Licence**											
7.1.1	**Stall Holders**											
	Licence (on application & renewal)		X	LGA	2024	$ 88.00	$ 92.00	N	**$ 92.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	Per Day		X	31.8	2024	$ 11.00	$ 12.00	N	**$ 12.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	Per Week		X	31.8	2024	$ 26.00	$ 27.00	N	**$ 27.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	per Month		X	31.8	2024	$ 62.00	$ 65.00	N	**$ 65.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	Per Year		X	31.8	2024	$ 160.00	$ 168.00	N	**$ 168.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
7.1.2	**Traders**											
	Licence (on application & renewal)		X	31.8	2024	$ 88.00	$ 92.00	N	**$ 92.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	Per Day		X	31.8	2024	$ 11.00	$ 12.00	N	**$ 12.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	Per Week		X	31.8	2024	$ 26.00	$ 27.00	N	**$ 27.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	per Month		X	31.8	2024	$ 62.00	$ 65.00	N	**$ 65.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	Per Year		X	31.8	2024	$ 160.00	$ 168.00	N	**$ 168.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
7.1.3	**Hawker**											
	Application		X	31.8	2024	$ 88.00	$ 92.00	N	**$ 92.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
	Renewal		X	31.8	2024	$ 88.00	$ 92.00	N	**$ 92.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
7.2	**Water Sampling**											
7.2.1	Water Sampling (per annum)	X		under	2025	$ 125.00	$ 131.00	Y	**$ 144.10**	Discretionary	13045.P07074.AD14015.10770.D401	
7.3	**Other Charges - Health**											
7.3.1	Liquor Licence (Section 39 Certificates)		X	ATO Private Ruling	2025	$ 77.00	$ 81.00	N	**$ 81.00**	Discretionary	13045.P07074.AD14015.10845.D401	Cost updated to recover costs to organisation
7.3.2	Application for Registration of Lodging House		X		2024	$ 124.00	$ 130.00	N	**$ 130.00**	Discretionary	13045.P07074.AD14015.10845.D401	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	$ 1,083.00	N	**$ 1,083.00**	Discretionary	13045.P07074.AD14015.10845.D401	Environmental Protection (Noise) Reg 18 (6) (b)
7.3.4	Use of Noise Meter During Event - **$**/day or part thereof		X	Ruling	2024	$ 188.00	$ 197.00	N	**$ 197.00**	Discretionary	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	EPN Regs 1997 Reg 16BA
7.3.8	Fee for assessment of application to exceed Noise Reg. standard (Reg. 18A)		X		2015	* Up to $100,000	* Up to $100,000	N	*** Up to $100,000**	Regulatory	13045.P07074.AD14015.10845.D401	EPN Regs 1997
	Fee determined by CEO								**Fee determined by CEO**			*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	13045.P07074.AD14015.10845.D401	EPN Regs 1997 Reg 18G
7.3.10	Application for Exemption to Noise Regulations (Reg. 18) - Late Fee		X		2024	$ 258.00	$ 271.00	N	**$ 271.00**	Discretionary	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	EPN Regs 1997 Reg 19B (4)

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
General Description	GST Treatment Taxed	GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
Fee determined by CEO							N	**Fee determined by CEO**	Discretionary		**CEO to estimate the cost of assessing and processing the application*
7.3.13 Application for Notifiable Event under Reg. 19D (Noise Reg.) - Late fee		X		2015	$ 500.00	$ 500.00	N	**$ 500.00**	Regulatory	13045.P07074.AD14015.10845.D401	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		**At Cost**	Discretionary	13045.P07074.AD14015.10845.D401	EPN Regs 1997
7.3.15 Application for hairdresser / skin penetration		X		2025	$ 132.00	$ 138.00	N	**$ 138.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
7.3.16 Permit to consume alcohol		X		2025	$ 22.00	$ 23.00	N	**$ 23.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
7.3.17 Application for Keeping of Animals		X		2025	$ 132.00	$ 138.00	N	**$ 138.00**	Discretionary	13045.P07074.AD14015.10845.D401	Health Local Laws 2000 and LGA 1995
7.4 <u>Pet Meat - Health</u>											
N/A											
7.5 <u>Offensive Trades (Fees) - Health</u>											
7.5.1 Slaughterhouses		X	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.2 Piggeries		X	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.3 Artificial Manure Depots		X	31.13	2011	$ 211.00	$ 211.00	N	**$ 211.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.4 Bone Mills		X	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	Regulatory	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.6B Larger Establishments		X	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.7 Blood Drying		X	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	Regulatory	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.9 Fellmongeries		X	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.10 Manure Works		X	31.13	2011	$ 211.00	$ 211.00	N	**$ 211.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.11 Fish curing establishments		X	31.13	2011	$ 211.00	$ 211.00	N	**$ 211.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.12 Laundries, Drycleaning establishments		X	31.13	2011	$ 147.00	$ 147.00	N	**$ 147.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.13 Bone Merchant premises		X	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.14 Flock Factories		X	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.15 Knackeries		X	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.16 Poultry Processing establishments		X	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.17 Poultry Farming		X	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.18 Rabbit Farming		X	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976
7.5.19 Fish processing establishments		X	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	Regulatory	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	Health (Offen. Trade Fees) Reg. 1976

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
7.6 Public Building - Health											
7.6.1 Fee equal to the cost of considering the application up to		X	31.13	2011	$ 871.00	$ 871.00	N	**$ 871.00**	Regulatory	13045.P07074.AD14015.10845.D401	Health (Miscellaneous Provisions) Act 1911
Standard Fee - 2 (two) hours PEHO											Health (Public Build.) Reg. 1992
7.7 Food Hygiene - Health											
7.7.1 ***Food Act 2008***											
Food Premises Notification Fee		X	31.13	2025	$ 90.00	$ 94.00	N	**$ 94.00**	Discretionary	13045.P07074.AD14015.10845.D401	Food Premises - Food Act 2008
High Risk Food Premises Registration / Assessment Fee		X	31.13	2025	$ 296.00	$ 311.00	N	**$ 311.00**	Discretionary	13045.P07074.AD14015.10845.D401	Food Act 2008 &
Medium Risk Food Premises Registration / Assessment Fee		X	31.13	2025	$ 232.00	$ 243.00	N	**$ 243.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
Low Risk Food Premises Registration / Assessment Fee		X	31.13	2025	$ 127.00	$ 133.00	N	**$ 133.00**	Discretionary	13045.P07074.AD14015.10845.D401	Food Act 2008 &
Very Low Risk Food Premises Registration / Assessment Fee		X	31.13	2025	$ 63.00	$ 66.00	N	**$ 66.00**	Discretionary	13045.P07074.AD14015.10845.D401	Local Government Act 1995
7.7.2 Annual Food Business Inspection Fee (Annual Fee)											
High Risk		X	Regulatory	2025	$ 217.00	$ 228.00	N	**$ 228.00**	Discretionary	13045.P07074.AD14015.10845.D401	Food Act 2008 & Local Government Act 1995
Medium Risk		X	Regulatory	2025	$ 164.00	$ 172.00	N	**$ 172.00**	Discretionary	13045.P07074.AD14015.10845.D401	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	13045.P07074.AD14015.10845.D401	
Low Risk		X	Regulatory	2025	$ 111.00	$ 116.00	N	**$ 116.00**	Discretionary	13045.P07074.AD14015.10845.D401	Food Act 2008 & Local Government Act 1995
Family Day Care		X	Regulatory	2025	$ 111.00	$ 116.00	N	**$ 116.00**	Discretionary	13045.P07074.AD14015.10845.D401	Food Act 2008 & Local Government Act 1995
7.7.3 Settlement enquiry of a Food Business		X	31.13	2025	$ 77.00	$ 81.00	N	**$ 81.00**	Discretionary	13045.P07074.AD14015.10845.D401	Food Act 2008 & Local Government Act 1995

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES												
	General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
PROGRAM 8	**Education & Welfare**											
8.1	**Make it Space**											Timing for the introduction of fees to be determined by CEO
8.1.1	Facility / Equipment Induction				NEW		No Charge		**No Charge**	Discretionary		
8.1.2	**Facility Hire**											
	Non-Profit Groups / Organisations (per hours)											
	<5 People	X			NEW		$ 13.64	Y	**$ 15.00**	Discretionary		
	6 - 15 People	X			NEW		$ 22.73	Y	**$ 25.00**	Discretionary		
	Commercial Groups / Organisations (per hours)											
	<5 People	X			NEW		$ 22.73	Y	**$ 25.00**	Discretionary		
	6 - 15 People	X			NEW		$ 45.45	Y	**$ 50.00**	Discretionary		
8.1.3	**Memberships**											
	Annual Membership											
	Youth (14 - 17 Years) - per annum	X			NEW		$ 18.18	Y	**$ 20.00**	Discretionary		
	Student & Concession - per annum	X			NEW		$ 27.27	Y	**$ 30.00**	Discretionary		
	Adult - per annum	X			NEW		$ 54.55	Y	**$ 60.00**	Discretionary		
	Monthly Membership											
	Youth (14 - 17 Years) - per annum	X			NEW		$ 4.55	Y	**$ 5.00**	Discretionary		
	Student & Concession - per annum	X			NEW		$ 9.09	Y	**$ 10.00**	Discretionary		
	Adult - per annum	X			NEW		$ 13.64	Y	**$ 15.00**	Discretionary		
8.1.4	Consumable Surcharge				NEW		Market Rate		**Market Rate**	Discretionary		Only charged for use of consumables above the limit outlines in Membership T&Cs
8.1.5	**Facilitated Programs**											
	Members (plus Program Consumables)				NEW		No Charge		**No Charge**	Discretionary		
	Non-Members - per session (plus Program Consumables)	X			NEW		$ 9.09	Y	**$ 10.00**	Discretionary		
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	2025	$ 320.00	$ 336.00	N	**$ 336.00**	Discretionary	13025.P10101.AD14023.10795.D302	Waste Avoidance & Resource
	Option 1 - Alternative Service - Lid Swap - 240l General Waste/Domestic, 240l Recycling, 140l FOGO		X	31.14	2025	$ 320.00	$ 336.00	N	**$ 336.00**	Discretionary	13025.P10101.AD14023.10795.D302	Waste Avoidance & Resource
	Option 2 - Alternative Service – General Waste/Domestic (240l bin replacing the existing 140l bin) i.e. 3 Bin Collection - All 240l		X	31.14	2025	$ 325.00	$ 341.00	N	**$ 341.00**	Discretionary	13025.P10101.AD14023.10795.D302	Waste Avoidance & Resource
	Additional Standard Service - General Waste/Domestic 3 Bin System (140l Domestic, 240l Recycling, 240l FOGO)		X	ATO Private Ruling	2025	$ 320.00	$ 336.00	N	**$ 336.00**	Discretionary	13045.P10101.AD14023.10845.D302	Recovery Act 2007
	Domestic 2 Bin System (Compulsory Service 240l General Waste/Domestic, 240l Recycling Only) - Bethanie and Rural Properties Only		X		2025	$ 253.00	$ 272.00	N	**$ 272.00**	Discretionary	13045.P10101.AD14023.10845.D302	Retaining Current Bin Sizes and Frequencies
	Additional Service - General Waste/Domestic 140l - Urban Service		X	ATO Private Ruling	2025	$ 48.00	$ 110.00	N	**$ 110.00**	Discretionary	13045.P10101.AD14023.10845.D302	
	Additional Service – General Waste/Domestic 240l - Urban Service		X	ATO Private Ruling	2025	$ 79.00	$ 115.00	N	**$ 115.00**	Discretionary	13045.P10101.AD14023.10845.D302	

	General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
	Additional Service - Recycling 240l - Urban Service		X	ATO Private Ruling	2025	$ 59.00	$ 72.00	N	**$ 72.00**	Discretionary	13045.P10101.AD14023.10845.D302	
	Additional Service – FOGO Waste 240l - Urban Service		X	ATO Private Ruling	2025	$ 147.00	$ 154.00	N	**$ 154.00**	Discretionary	13045.P10101.AD14023.10845.D302	
	Additional Service – General Waste/Domestic 240l - Rural Service		X	ATO Private Ruling	NEW		$ 200.00	N	**$ 200.00**	Discretionary	13045.P10101.AD14023.10845.D302	
	Additional Service - Recycling 240l - Rural Service		X	ATO Private Ruling	NEW		$ 72.00	N	**$ 72.00**	Discretionary	13045.P10101.AD14023.10845.D302	
	Additional Or Change in Service (lid swap) - One Off setup fee per bin - Urban Service		X	ATO Private Ruling	NEW		$ 57.00	N	**$ 57.00**	Discretionary	13045.P10101.AD14023.10845.D302	
	Additional Service - One Off setup fee per bin - Rural Service		X	ATO Private Ruling	NEW		$ 87.00	N	**$ 87.00**	Discretionary	13045.P10101.AD14023.10845.D302	
	Contamination Fee - FOGO bin (charged each time additional action is required)		X		2025	$ 61.00	$ 64.00	N	**$ 64.00**	Discretionary		
10.1.2	**Tipping Fees**											
	Domestic Refuse - Ute	X			2025	$ 25.45	$ 26.73	Y	**$ 29.40**	Discretionary	13015.P10101.AD14023.10655.D302	
	Small Trailers - not exceeding 1.8m x 1.2m	X			2025	$ 34.55	$ 36.18	Y	**$ 39.80**	Discretionary	13015.P10101.AD14023.10655.D302	Local Government Act 1995
	Medium Trailer - 1.8m x 1.2m WITH sides or dual axel WITHOUT sides	X			2025	$ 40.91	$ 42.73	Y	**$ 47.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm	X			2025	$ 52.73	$ 55.45	Y	**$ 61.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	240L Bin (Wheelie Bin)	X			2025	$ 13.64	$ 14.32	Y	**$ 15.75**	Discretionary	13015.P10101.AD14023.10655.D302	
	140L Bin (Wheelie Bin)	X			2025	$ 10.00	$ 10.91	Y	**$ 12.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	240L Bin (Wheelie Bin) - Recycling & Cardboard	X			2024	$ 8.18	$ 9.09	Y	**$ 10.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	140L Bin (Wheelie Bin) - Recycling & Cardboard	X			2024	$ 4.55	$ 5.45	Y	**$ 6.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	Domestic Green waste (1.8m x 1.2m trailer)	X			2025	$ 20.00	$ 21.00	Y	**$ 23.10**	Discretionary	13015.P10101.AD14023.10655.D302	
	Domestic Green waste (Dual Axle Trailer or larger)	X			2025	$ 29.09	$ 30.91	Y	**$ 34.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	Refrigeration / Air Conditioner (each)	X			2024	$ 19.09	$ 20.00	Y	**$ 22.00**	Discretionary	13015.P10101.AD14023.10655.D302	per item
	Mattresses (each)	X			2025	$ 60.00	$ 62.73	Y	**$ 69.00**	Discretionary	13015.P10101.AD14023.10655.D302	per item
	Car Tyres - (each)	X			2025	$ 16.36	$ 17.27	Y	**$ 19.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	Car Tyres on Rims - (each)	X			2025	$ 30.00	$ 31.82	Y	**$ 35.00**	Discretionary	13015.P10101.AD14023.10655.D302	per item
	Domestic Waste - Tip Pass - 20 x 240L Bin	X			2025	$ 245.45	$ 255.45	Y	**$ 281.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	Domestic Waste - Tip Pass - 10 x Trailer (1.8m x 1.2m)	X			2025	$ 310.91	$ 326.09	Y	**$ 358.70**	Discretionary	13015.P10101.AD14023.10655.D302	
	Construction and Demolition Waste (Per Trailer)	X			2025	$ 46.50	$ 49.09	Y	**$ 54.00**	Discretionary	13015.P10101.AD14023.10655.D302	
	E-waste (per large item)		X		2025	$ 14.00	$ 15.00	N	**$ 15.00**	Discretionary	13015.P10101.AD14023.10655.D302	
NEW	E-waste (per small item)	X			**NEW**		$ 4.55	Y	**$ 5.00**	Discretionary		
	Waste from Local Community Events								**No Charge**			Subject to CEO approval upon written application
10.1.3	**Recycling**											
	Glass Only (per 240l)	X			2023	N/A	N/A	Y	**N/A**	Discretionary	13015.P10101.AD14023.10655.D302	
	Contracts - Can be negotiated with waste collection contractors via negotiations with the Chief Executive Officer or their representative.											
10.1.4	**Septic Tank Fees**											
	Application		X	31.28	2009	$ 118.00	$ 118.00	N	**$ 118.00**	Regulatory	13045.P10102.AD14023.10845.D302	Health (Miscellaneous Provisions) Act 1911
	Permit to use an apparatus		X		2009	$ 118.00	$ 118.00	N	**$ 118.00**	Regulatory	13045.P10102.AD14023.10845.D302	Health Regulations (Treat of Sewage) 1974
	Inspection		X	ATO Private Ruling	2025	$ 110.00	$ 115.00	N	**$ 115.00**	Discretionary	13045.P10102.AD14023.10845.D302	
	Search Fee - Septic Tanks		X	31.32	2025	$ 22.00	$ 23.00	N	**$ 23.00**	Discretionary	13045.P10102.AD14023.10845.D302	Local Government Act 1995
	Local Government Report Fee		X		2024	$ 122.00	$ 122.00	N	**$ 122.00**	Regulatory	13045.P10102.AD14023.10845.D302	Health (Miscellaneous Provisions) Act 1911

General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
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	13005.P10106.AD14018.10000.D401	
$50,001 - $500,000		X	31.31		0.32%	0.32%	N		Regulatory	13005.P10106.AD14018.10000.D401	
$500,001 - $2,500,000		X	31.31		see comments		N		Regulatory	13005.P10106.AD14018.10000.D401	$1,700 + 0.257% for every $1 in excess of $500,000
$2,500,001 - $5,000,000		X	31.31		see comments		N		Regulatory	13005.P10106.AD14018.10000.D401	$7,161 + 0.206% for every $1 in excess of $2.5 million
$5,000,001 - $21,500,000		X	31.31		see comments		N		Regulatory	13005.P10106.AD14018.10000.D401	$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	13005.P10106.AD14018.10000.D401	
Determining a development application has commenced or been carried out		X	31.31		see comments		N	**$ -**	Regulatory	13005.P10106.AD14018.10000.D401	Fee plus, twice that fee as penalty
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	13005.P10106.AD14018.10000.D401	Planning & Development Regs 2009
R-Code Variation (up to 2 variations)		X		2016	$ 147.00	$ 147.00	N	**$ 147.00**	Regulatory	13005.P10106.AD14018.10000.D401	Planning & Development Regs 2009
R-Code Variation (3 or more variations) - Fee per Variation		X		2021	$ 73.00	$ 73.00	N	**$ 73.00**	Regulatory	13005.P10106.AD14018.10000.D401	Planning & Development Regs 2009
Development Application Fees lodgement (Development Assessment Panel)		X			see comments		N	**$ -**	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		X	31.31		$ 739.00	$ 739.00	N	**$ 739.00**	Regulatory	13005.P10106.AD14018.10000.D401	
Determining a Extractive Industries development application has commenced or been carried out		X	31.31		see comments		N	**$ -**	Regulatory	13005.P10106.AD14018.10000.D401	$739 plus, $1,478 as penalty
10.2.3 Subdivision Clearance											
1 - 5 Lots		X	31.31		$ 73.00	$ 73.00	N	**$ 73.00**	Regulatory	13005.P10106.AD14018.10000.D401	per lot
5 - 195 Lots		X	31.31		see comments		N	**$ -**	Regulatory	13005.P10106.AD14018.10000.D401	$73 per lot for the first 5 lots and then $35 per lot
More than 195 lots		X	31.31		$ 7,393.00	$ 7,393.00	N	**$ 7,393.00**	Regulatory	13005.P10106.AD14018.10000.D401	
10.2.4 Home Occupation											
- Initial Fee		X	31.3		$ 222.00	$ 222.00	N	**$ 222.00**	Regulatory	13005.P10106.AD14018.10000.D401	
- Initial Application where home occupation has commenced		X	31.3		see comments		N	**$ -**	Regulatory	13005.P10106.AD14018.10000.D401	$222 plus $444 penalty
10.2.5 Change of Use		X	31.31		$ 295.00	$ 295.00	N	**$ 295.00**	Regulatory	13005.P10106.AD14018.10000.D401	
- where change has commenced or been carried out		X	32.33		see comments		N	**$ -**	Regulatory	13005.P10106.AD14018.10000.D401	$295 plus $590 penalty
10.2.6 Town Planning Scheme Amendments & Structure Plans											Fee set by Planning & Development Act 2005
Structure Plans - Including all Advertising Charges and 50% refundable if not advertised; OR		X	31.31	2023	$ 5,380.00	$ 5,380.00	N	**$ 5,380.00**	Regulatory	13005.P10106.AD14018.10000.D401	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Structure Plans - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X	31.31	Reviewed 2023	At Cost	At Cost	N	**At Cost**	Regulatory	13005.P10106.AD14018.10000.D401	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Modifications to Structure Plan (Post Approval)		X	31.31	2023	$ 1,795.00	$ 1,795.00	N	**$ 1,795.00**	Regulatory	13005.P10106.AD14018.10000.D401	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Basic Amendments		X	31.31	2023	$ 2,150.00	$ 2,150.00	N	**$ 2,150.00**	Regulatory	13005.P10106.AD14018.10000.D401	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Standard Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X	31.31	2023	$ 4,300.00	$ 4,300.00	N	**$ 4,300.00**	Regulatory	13005.P10106.AD14018.10000.D401	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council

	SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
	General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	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	13005.P10106.AD14018.10000.D401	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
	Complex Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X		2023	$ 5,380.00	$ 5,380.00	N	**$ 5,380.00**	Regulatory	13005.P10106.AD14018.10000.D401	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
	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	13005.P10106.AD14018.10000.D401	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
	Local Development Plans (other than required as part of subdivision condition)		X		2023	$ 1,075.00	$ 1,075.00	N	**$ 1,075.00**	Regulatory	13005.P10106.AD14018.10000.D401	Includes all Advertising Charges
	Modifications to Local Development Plan once approved		X		2023	$ 360.00	$ 360.00	N	**$ 360.00**	Regulatory	13005.P10106.AD14018.10000.D401	
	Issue of written planning advice		X	31.31		$ 73.00	$ 73.00	N	**$ 73.00**	Regulatory	13005.P10106.AD14018.10000.D401	
	Providing Zoning Certificate		X	31.31		$ 73.00	$ 73.00	N	**$ 73.00**	Regulatory	13005.P10106.AD14018.10000.D401	
	Information Research (per hour) - On Public Record		X	31.31				N	**$ -**	Regulatory	13005.P10106.AD14018.10000.D401	
	Information Research (per hour) - Not on Public Record		X					N	**$ -**	Regulatory	13005.P10106.AD14018.10000.D401	
	Advertising - Newspaper		X		2023	$ 550.00	$ 550.00	N	**$ 550.00**	Regulatory	13005.P10106.AD14018.10000.D401	
	Advertising - Sign		X		2021	At Cost	At Cost	N	**COST + 10%**	Regulatory	13005.P10106.AD14018.10000.D401	
	Postage		X			At Cost	At Cost	N	**COST + 10%**	Regulatory	13005.P10106.AD14018.10000.D401	
	Rural Numbering Sign		X		2023	$ 60.00	$ 60.00	N	**$ 60.00**	Regulatory	13005.P10106.AD14018.10000.D401	
10.2.7	Council Report (for Other Matters)		X		2024	$ 256.00	$ 256.00	N	**$ 256.00**	Regulatory	13005.P10106.AD14018.10000.D401	
10.2.8	Liquor Licence (Section 40 Certificates)		X		2021	$ 73.00	$ 73.00	N	**$ 73.00**	Regulatory	13005.P10106.AD14018.10000.D401	Div 81, Permit to consume liquor, Liquor Lic Act 1988
10.2.9	Amending Development Approval		X	ATO Private Ruling	2011	see comments		N	**$ -**	Regulatory	13045.P10106.AD14018.10000.D401	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	13005.P10106.AD14018.10000.D401	
10.2.10	Extension to Term of Approval		X	ATO Private Ruling	2011	$ 110.00	$ 110.00	N	**$ 110.00**	Regulatory	13005.P10106.AD14018.10000.D401	

General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
10.3 Cemetery Fees & Charges											
10.3.1 **Interments**											
Interment of Adult	X			2025	$ 1,154.55	$ 1,211.00	Y	$ 1,332.10	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Single Use Shoring Box for Non-Standard Burials	X			NEW		At Cost	Y	At Cost	Gov't Gazettal		
Still Borns	X			2025	$ 336.36	$ 353.00	Y	$ 388.30	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Children under 7 years	X			2025	$ 527.27	$ 553.00	Y	$ 608.30	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Placement of cremated ashes	X			2024	$ 281.82	$ 296.00	Y	$ 325.60	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
inscription	X			2025	$ 431.82	$ 453.00	Y	$ 498.30	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Reservation of Grave	X			2024	$ 281.82	$ 296.00	Y	$ 325.60	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Extras											
Without due notice	X			2025	$ 290.91	$ 305.00	Y	$ 335.50	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Not usual hours	X			2025	$ 472.73	$ 496.00	Y	$ 545.60	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Public Holidays	X			2025	$ 472.73	$ 496.00	Y	$ 545.60	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Saturdays	X			2025	$ 472.73	$ 496.00	Y	$ 545.60	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Sundays	X			2025	$ 472.73	$ 496.00	Y	$ 545.60	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
First additional 30 cm	X			2025	$ 190.91	$ 200.00	Y	$ 220.00	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Second additional 30 cm	X			2025	$ 190.91	$ 200.00	Y	$ 220.00	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Third additional 30cm	X			2025	$ 190.91	$ 200.00	Y	$ 220.00	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
10.3.2 **Reopening Fees and Charges**											
Reopening	X			2025	$ 1,154.55	$ 1,211.00	Y	$ 1,332.10	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Removing grass / kerbing etc if necessary (per hour)	X				At Cost	At Cost	Y	At Cost	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Exhumation	X			2025	$ 2,200.00	$ 2,308.00	Y	$ 2,538.80	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
10.3.3 **Niche Wall**											
Reservation for Placement	X			2025	$ 190.91	$ 200.00	Y	$ 220.00	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Placement in single niche including bronze plaque and standard inscription	X			2025	$ 500.00	$ 542.00	Y	$ 596.20	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Placement in double niche including bronze plaque and standard inscription	X			2025	$ 650.00	$ 703.64	Y	$ 774.00	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Placement in double niche including second inscription for double niche plaque	X			2025	$ 500.00	$ 542.00	Y	$ 596.20	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
10.3.4 **Rose Garden**											
Reservation for Placement	X			2025	$ 290.91	$ 305.00	Y	$ 335.50	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Placement including bronze plaque and standard inscription	X			2025	$ 500.00	$ 542.00	Y	$ 596.20	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
Second placement including plaque and standard inscription	X			2025	$ 500.00	$ 542.00	Y	$ 596.20	Gov't Gazettal	13045.P10107.AD14004.10130.D202	
10.3.6 **Miscellaneous**											
Undertakers Licence - Annual		X	Ruling	2025	$ 210.00	$ 220.00	N	$ 220.00	Gov't Gazettal	13045.P10107.AD14004.10845.D202	LGA 1995 & Cemeteries Act 1986
Undertakers Licence - per burial		X	Ruling	2025	$ 105.00	$ 110.00	N	$ 110.00	Gov't Gazettal	13045.P10107.AD14004.10845.D202	LGA 1995 & Cemeteries Act 1986
Monumental Masons Annual Fee		X	Ruling	2025	$ 210.00	$ 220.00	N	$ 220.00	Gov't Gazettal	13045.P10107.AD14004.10845.D202	LGA 1995 & Cemeteries Act 1986
Permission to construct monument		X	Ruling	2025	$ 105.00	$ 110.00	N	$ 110.00	Gov't Gazettal	13045.P10107.AD14004.10845.D202	LGA 1995 & Cemeteries Act 1986
Single Monument Permit (Monumental Masons only)		X	Ruling	2025	$ 105.00	$ 110.00	N	$ 110.00	Gov't Gazettal	13045.P10107.AD14004.10845.D202	LGA 1995 & Cemeteries Act 1986
Issue of Grant of Right of Burial		X	Ruling	2025	$ 1,260.00	$ 1,322.00	N	$ 1,322.00	Gov't Gazettal	13045.P10107.AD14004.10845.D202	LGA 1995 & Cemeteries Act 1986
Issue of Grant of Right of Burial - Ashes		X		2025	$ 250.00	$ 250.00	N	$ 250.00			
Transfer or Copy of Grant of Right of Burial		X	Ruling	2025	$ 55.00	$ 58.00	N	$ 58.00	Gov't Gazettal	13045.P10107.AD14004.10845.D202	LGA 1995 & Cemeteries Act 1986
Renewal of Grant of Right of Burial		X	Ruling	2025	$ 516.00	$ 1,322.00	N	$ 1,322.00	Gov't Gazettal	13045.P10107.AD14004.10845.D202	LGA 1995 & Cemeteries Act 1986
10.4 Environment											
10.4.1 **Nil**											

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
PROGRAM 11 **Recreation & Culture**											
11.1 Public Halls & Civic Centres											
11.1.1 **Don Hewison Centre (Hall & Grounds)**											
Building Leased								**Leased**			
11.1.2 **Dardanup Hall**											
Complete Facility											
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2025	$ 46.36	$ 49.00	Y	**$ 53.90**	Discretionary	13010.P11111.AD14004.10715.D202	Organisations in financial hardship can apply for fee waiver
Day time hire / Hr	X			2025	$ 60.00	$ 63.00	Y	**$ 69.30**	Discretionary	13010.P11111.AD14004.10715.D202	
- Complete Evening (7pm - 11pm)	X			2025	$ 304.55	$ 319.00	Y	**$ 350.90**	Discretionary	13010.P11111.AD14004.10715.D202	5 hrs
- Complete Day (8am - 6pm)	X			2025	$ 586.36	$ 615.00	Y	**$ 676.50**	Discretionary	13010.P11111.AD14004.10715.D202	10 hrs
- Complete Day & Night (8am - 11pm)	X			2025	$ 881.82	$ 925.00	Y	**$ 1,017.50**	Discretionary	13010.P11111.AD14004.10715.D202	15 hrs
- Half Day (noon - 6pm)	X			2025	$ 359.09	$ 377.00	Y	**$ 414.70**	Discretionary	13010.P11111.AD14004.10715.D202	6 hrs
- Half Day & Night (noon - 11pm)	X			2025	$ 654.55	$ 687.00	Y	**$ 755.70**	Discretionary	13010.P11111.AD14004.10715.D202	11 hrs
Lessor Hall or Main Hall (& Kitchen) - Dardanup Only											
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2025	$ 23.18	$ 24.00	Y	**$ 26.40**	Discretionary	13010.P11111.AD14004.10715.D202	Organisations in financial hardship can apply for fee waiver
Day time hire / Hr	X			2025	$ 30.00	$ 31.00	Y	**$ 34.10**	Discretionary	13010.P11111.AD14004.10715.D202	
- Complete Evening (7pm - 11pm)	X			2025	$ 152.27	$ 160.00	Y	**$ 176.00**	Discretionary	13010.P11111.AD14004.10715.D202	5 hrs
- Complete Day (8am - 6pm)	X			2025	$ 293.18	$ 308.00	Y	**$ 338.80**	Discretionary	13010.P11111.AD14004.10715.D202	10 hrs
- Complete Day & Night (8am - 11pm)	X			2025	$ 440.91	$ 463.00	Y	**$ 509.30**	Discretionary	13010.P11111.AD14004.10715.D202	15 hrs
- Half Day (noon - 6pm)	X			2025	$ 179.55	$ 188.00	Y	**$ 206.80**	Discretionary	13010.P11111.AD14004.10715.D202	6 hrs
- Half Day & Night (noon - 11pm)	X			2025	$ 327.27	$ 343.00	Y	**$ 377.30**	Discretionary	13010.P11111.AD14004.10715.D202	11 hrs
11.1.3 **Other Halls**											
As set by individual Hall Lessees	X						Y	**Leased**	Discretionary		
Dardanup Community Centre (front section leased)	X						Y	**Leased**	Discretionary		
Dardanup Community Centre (rear section only)	X						Y	**Leased**	Discretionary		
							Y				
- Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2022				**Leased**	Discretionary	13010.P11111.AD14004.10715.D202	
- Day time hire / Hr	X			2022			Y	**Leased**	Discretionary	13010.P11111.AD14004.10715.D202	
11.1.4 **Bonds**											
Key Bond		X		2022	$ 40.00	$ 45.00	N	**$ 45.00**	Discretionary	Muni/Trust System - TKEY	
Hall Bond - Events/Weddings/Birthday Parties		X		2022	$ 1,000.00	$ 1,050.00	N	**$ 1,050.00**	Discretionary	Muni/Trust System - THIRE02	
Hall Bond - Commercial Use		X		2022	$ 500.00	$ 525.00	N	**$ 525.00**	Discretionary	Muni/Trust System - THIRE02	
Hall Bond - Community Use/Groups		X		2022	$ 250.00	$ 265.00	N	**$ 265.00**	Discretionary	Muni/Trust System - THIRE02	
Dardanup Community Centre (rear section only)				2022				**Leased**	Discretionary	Muni/Trust System - THIRE02	Commercial Use
Dardanup Community Centre (rear section only)				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	13045.P11111.AD14030.10430.D202	

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
General Description	GST Treatment Taxed	 GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
11.1.6 **Eaton Sports Pavilion Hire / Glen Huon Change Rooms Hire**											
Eaton Sports Pavilion (excludes Change Rooms)											
Eaton Sports Pavilion - Seasonal Charge	X			2025	$ 3,172.73	$ 3,328.00	Y	**$ 3,660.80**	Discretionary	13010.P11111.AD14004.10700.D202	
Eaton Sports Pavilion - Occasional Use/Daily Hire Per Hour	X			2025	$ 72.73	$ 76.00	Y	**$ 83.60**	Discretionary	13010.P11111.AD14004.10700.D202	
(20% Discounted Rate for 4 hours)											
Hour	X			2025	$ 58.18	$ 60.80	Y	**$ 66.88**	Discretionary	13010.P11111.AD14004.10700.D202	
Meeting Room Hire Only (per Hour)	X			2025	$ 22.73	$ 24.00	Y	**$ 26.40**	Discretionary		
Meeting Room Hire Only - (Registered Non Profit, Charitable organisations)	X			2025	$ 13.64	$ 14.00	Y	**$ 15.40**	Discretionary		
Meeting Room Bond		X		2024	$ 90.91	$ 95.00	N	**$ 95.00**	Discretionary		
Glen Huon Change Rooms											
Glen Huon Change Rooms - Seasonal Charge	X			2025	$ 2,113.64	$ 2,217.00	Y	**$ 2,438.70**	Discretionary	13010.P11111.AD14004.10700.D202	
Glen Huon Change Rooms - Occasional Use/Daily Hire Per Hour	X			2025	$ 54.55	$ 57.00	Y	**$ 62.70**	Discretionary	13010.P11111.AD14004.10700.D202	
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X			2025	$ 45.45	$ 48.00	Y	**$ 52.80**	Discretionary	13010.P11111.AD14004.10700.D202	
Bond (Seasonal Hire, Events, User Agreements)		X		2024	$ 516.00	$ 540.00	N	**$ 540.00**	Discretionary	Muni/Trust 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)	X			2025	$ 465.45	$ 488.00	Y	**$ 536.80**	Discretionary		
Per Bay Per Day	X			2025	$ 3.72	$ 4.00	Y	**$ 4.40**	Discretionary		
(25% discount for hire periods greater than 38 hours, 50% discount for hire periods greater than 152 hours)	X			2025	$ 0.46	$ 0.50	Y	**$ 0.55**	Discretionary		

		General Description	Taxed	GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES													
11.2		**Parks, Gardens and Reserves**											
	11.2.1	**Glen Huon Oval (Use of Oval)**											
		Bunbury Softball Assoc								**Leased**	Discretionary	13045.P11114.AD14017.10710.D302	
		Glen Huon Oval - Seasonal Charge (excludes Softball lease area)	X			2025	$ 2,113.64	$ 2,217.00	Y	**$ 2,438.70**	Discretionary	13045.P11114.AD14017.10710.D302	
		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			2025	$ 363.64	$ 381.00	Y	**$ 419.10**	Discretionary	13045.P11114.AD14017.10710.D302	
		Glen Huon Oval - Occasional Use/Hire Per Hour *Lighting Charges = At Cost	X			2025	$ 48.18	$ 51.00	Y	**$ 56.10**	Discretionary	13045.P11114.AD14017.10710.D302	*Lighting Charges - At Cost
		Other User Agreements - Extended Use of Reserves (Case by Case Basis)	X			2022			Y	**As per Use Agreement**	Discretionary	13045.P11114.AD14017.10710.D302	E.G. Govt Agencies
	11.2.2	**Tennis Courts - Dardanup**											
		Dardanup Tennis Club	X			2025	$ 59.09	$ 62.00	Y	**$ 68.20**	Discretionary	13045.P11114.AD14004.10710.D302	
		Court Hire per hour (per court)	X			2025	$ 14.09	$ 15.00	Y	**$ 16.50**	Discretionary	13045.P11114.AD14004.10710.D302	
		Lights per hour	X			2025	$ 9.32	$ 10.00	Y	**$ 11.00**	Discretionary	13045.P11114.AD14004.10710.D302	
	11.2.3	**Tennis Courts - Eaton**											
		Court Hire per hour (per court)	X			2025	$ 14.09	$ 15.00	Y	**$ 16.50**	Discretionary	13045.P11114.AD14004.10710.D302	
	11.2.4	**Water / 1000 litres (Standpipe Water)**		X	S32 - 285 GST Act GSTR2000/25	2024	$ 20.00	$ 21.00	N	**$ 21.00**	Discretionary	13040.P12121.AD14020.10200.D302	A New Tax System (GST) Act 1999 'GST Act'
		Staff call out	X				At Cost	At Cost	Y	**At Cost**	Discretionary	13040.P12121.AD14020.10200.D302	
	11.2.5	**Reserves**											
		SWFL Oval use per Season (per oval)	X			2025	$ 2,181.82	$ 2,289.00	Y	**$ 2,517.90**	Discretionary	13045.P11114.AD14017.10710.D302	Per Season
	11.2.6	**Bonds**											
		Parks Gardens Reserves - Large Events		X		2025	$ 1,118.18	$ 1,175.00	N	**$ 1,175.00**	Discretionary	Muni/Trust System - THIRE03	
		Parks Gardens Reserves - Small Events		X		2025	$ 512.00	$ 540.00	N	**$ 540.00**	Discretionary	Muni/Trust System - THIRE03	
		Events on Roads		X		2025	$ 1,024.00	$ 1,075.00	N	**$ 1,075.00**	Discretionary	Muni/Trust System - THIRE04	
	11.2.7	**Event Booking Fees**											
		Event Booking Fee - Shire Parks or Reserves (Commercial)	X			2025	$ 172.73	$ 181.82	Y	**$ 200.00**	Discretionary	13045.P11114.AD14004.10710.D302	Council Policy CP070 Event Application Policy
		Event Booking Fee - Shire Parks or Reserves (Not-for-Profit Individual, Community Group or Sporting Club Events or Events supported by the Shire via Policy SDev CP044)	X			2025	$ 86.36	$ 90.91	Y	**$ 100.00**	Discretionary	13045.P11114.AD14004.10710.D302	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	72100	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	72105	
		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	72110	

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
11.3 Eaton Recreation Centre											
11.3.1 **Centre Administration Fees**											
Marketing Activities Applies to all marketing and promotional activities associated with the operations of the Eaton Recreation Centre Recreation (Membership, Sports & Programs)				NEW				**0-100%**	Discretionary		Subject to CEO (or CEO's delegated representative's) approval
Special Events The Chief Executive Officer (or the Chief Executive Officer's delegated representative) is permitted to amend / negotiate fees for special events.								**0-100%**	Discretionary		Subject to CEO (or CEO's delegated representative's) approval
11.3.2 **Health & Fitness**											
Administration Fees											
Start up Fee	X			2025	$ 40.91	$ 40.91	Y	**$ 45.00**	Discretionary		
Replacement Membership Access Device	X			2025	$ 9.09	$ 9.09	Y	**$ 10.00**	Discretionary		
Administration Fee - Forfeit Fee	X			2023	$ 18.18	$ 18.18	Y	**$ 20.00**	Discretionary		
Direct Debit Rejection Fee	X			2025	$ 13.64	$ 13.64	Y	**$ 15.00**	Discretionary		
Band Breach Penalty - First offence	X			2025	$ 45.45	$ 68.18	Y	**$ 75.00**	Discretionary		
Band Breach Penalty - Second and subsequent offence	X			2025	$ 90.91	$ 90.91	Y	**$ 100.00**	Discretionary		
Memberships											
Full Membership includes access to Gym (24/7), Group Fitness, Cycling, Fitness Coach Support, Body Scans, Casual Shots											
ERC Active				2023	$ 32.73	$ 32.73	Y	**$ 36.00**	Discretionary	13045.P11112.AD14011.10830.D402	
Full Access Membership - Fortnightly Direct Debit	X										
Teen Active (16-17 year olds)				NEW		$ 26.36	Y	**$ 29.00**	Discretionary		
Full Access Membership - Fortnightly Direct Debit	X										
Youth Active (14-15 year olds)				2023	$ 26.36	$ 22.73	Y	**$ 25.00**	Discretionary	13045.P11112.AD14011.10830.D402	
Restricted Access Membership - Fortnightly Direct Debit	X										
Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)											
Octolegends (80 years and over)				2024	$ 54.55	$ 54.55	Y	**$ 60.00**	Discretionary	13045.P11112.AD14011.10830.D402	
Shire of Dardanup Residents only - Restricted access membership - 12 month upfront	X										
FIFO Active				2025	$ 16.36	$ 17.27	Y	**$ 19.00**	Discretionary	13045.P11112.AD14011.10830.D402	
Full Access Membership - Fortnightly Direct Debit	X										
Corporate Rate Full Membership - 15% Discount											
Corporate Active				2024	$ 28.18	$ 28.18	Y	**$ 31.00**	Discretionary	13045.P11112.AD14011.10830.D402	
Full Access Membership (5 or more members from approved Business) - Fortnightly Direct Debit	X										
First Responders (Police, Fire, Paramedics)				2025	$ 28.18	$ 28.18	Y	**$ 31.00**	Discretionary		
Full Access Membership - Fortnightly Direct Debit	X										
Rehabilitation Membership				2025	$ 322.73	$ 322.73	Y	**$ 355.00**	Discretionary	13045.P11112.AD14011.10830.D402	
Allied Health - 3 month	X										
Creche Membership - Optional Add-on				NEW							
1 Child - Fortnightly Direct debit	X			NEW		$ 16.36	Y	**$ 18.00**	Discretionary		
2-3 Children - Fortnightly Direct Debit	X			NEW		$ 27.27	Y	**$ 30.00**	Discretionary		

	General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
	Membership Discounts											
	Concession				NEW				20%	Discretionary		
	Applied to Memberships and Casual Fitness Passes for Pension, Senior, Health Care Card, DVA and Student Card holders.											
	Membership Loyalty				NEW				10%	Discretionary	13045.P11112.AD14011.10830.D402	
	Applicable to Members who have maintained 10 years of consecutive membership - applied to full membership rate.											
	Carer / Support Person				NEW				100%	Discretionary		
	Applied to non-participating carers and support workers.											
	Casual Entry											
	Casual Gym-Pass	X			2022	$ 17.27	$ 17.27	Y	$ 19.00	Discretionary	13045.P11112.AD14011.10810.D402	
	Group Fitness Pass	X			2022	$ 17.27	$ 17.27	Y	$ 19.00	Discretionary	13045.P11112.AD14011.10810.D402	
	Fitness Appraisal / Assessment + Program (Non-member)	X			2025	$ 59.09	$ 59.09	Y	$ 65.00	Discretionary		
	Digital Body Scan (Non-member)	X			2025	$ 40.91	$ 40.91	Y	$ 45.00	Discretionary	13045.P11112.AD14011.10810.D402	
	Personal Training											
	Personal Training - Single Session (30 Minutes)	X			2024	$ 43.64	$ 45.45	Y	$ 50.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training - Single Session (45 Minutes)	X			2024	$ 52.73	$ 54.55	Y	$ 60.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training - Single Session (1 Hour)	X			2023	$ 65.45	$ 65.45	Y	$ 72.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training 5 Pass (30 Minutes)	X			2024	$ 207.27	$ 207.27	Y	$ 228.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training 5 Pass (45 Minutes)	X			2024	$ 250.91	$ 250.91	Y	$ 276.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training 5 Pass (1 Hour)	X			2023	$ 310.91	$ 310.91	Y	$ 342.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training 10 Pass (30 Minutes)	X			2024	$ 392.73	$ 392.73	Y	$ 432.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training 10 Pass (45 Minutes)	X			2024	$ 474.55	$ 474.55	Y	$ 522.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training 10 Pass (1 Hour)	X			2023	$ 589.09	$ 589.09	Y	$ 648.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Personal Training Discounts											
	Non-Members (Casual Entry)	X			NEW		$ 9.09	Y	$ 10.00	Discretionary	13045.P11112.AD14011.10815.D402	
	Additional Participants (per person)	X			NEW		$ 18.18	Y	$ 20.00	Discretionary	13045.P11112.AD14011.10815.D402	
11.3.3	**Crèche**											
	Crèche - Members Single Session Pass (maximum 90 minutes)	X			2025	$ 5.00		Y		Discretionary		
	1 Child	X			NEW		$ 4.55	Y	$ 5.00	Discretionary		
	2 Children	X			NEW		$ 7.73	Y	$ 8.50	Discretionary		
	3+ Children	X			NEW		$ 10.00	Y	$ 11.00	Discretionary		
	Crèche - Members 10 Session Pass (maximum 90 minutes)	X			2024	$ 50.00	$ 40.91	Y	$ 45.00	Discretionary	13045.P11112.RC11403.10740.D402	
	Crèche - Non-member Single Session Pass (maximum 90 minutes)	X			2025	$ 5.91		Y		Discretionary		
	1 Child	X			NEW		$ 5.45	Y	$ 6.00			
	2 Children	X			NEW		$ 9.09	Y	$ 10.00			
	3+ Children	X			NEW		$ 12.73	Y	$ 14.00			
	Crèche - Non-member 10 Session Pass (maximum 90 minutes)	X			2024	$ 59.09	$ 50.00	Y	$ 55.00	Discretionary	13045.P11112.RC11403.10740.D402	

	General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
		Taxed	GST Free									
SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES												
11.3.4	**Café**											
	Café Products	X			NEW			Y	**Market rate**	Discretionary	13045.P11112.AD14011.10810.D402	
11.3.5	**Facility Hire**											
	Room Hire											
	Meeting Room (Per hour)	X			2025	$ 27.27	$ 27.27	Y	**$ 30.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	Multi-purpose Room (Per hour)	X			2025	$ 31.82	$ 32.73	Y	**$ 36.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	Group Fitness Studio (Per hour) - Inc outdoor area if required	X			2025	$ 43.64	$ 43.64	Y	**$ 48.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	Cycle Studio (Per session - includes 16 Bikes)	X			2024	$ 68.18	$ 54.55	Y	**$ 60.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	Servery	X			2025	$ 21.36	$ 21.36	Y	**$ 23.50**	Discretionary	13045.P11112.AD14011.10825.D402	
	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			2025	$ 54.55	$ 54.55	Y	**$ 60.00**	Discretionary		
	Storage Room 1 (Per Day) - Approved groups only (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		
	Storage Room 2 (Per Day) - Approved groups only (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		
	Court Hire											
	Note: Peak Period is defined as after 4:00pm Monday to Friday.											
	Court Hire - Peak (Per hour)	X			2025	$ 54.55	$ 56.36	Y	**$ 62.00**	Discretionary		
	Court Hire - Off Peak (Per hour)	X			2025	$ 40.91	$ 41.82	Y	**$ 46.00**	Discretionary	13045.P11112.AD14011.10820.D402	
	Court Hire - Weekend (Per hour)	X			NEW		$ 49.09	Y	**$ 54.00**	Discretionary		
	Half Court Hire - Peak (Per hour)	X			2025	$ 36.36	$ 37.27	Y	**$ 41.00**	Discretionary	13045.P11112.AD14011.10820.D402	
	Half Court Hire - Off Peak (Per hour)	X			2025	$ 27.27	$ 28.18	Y	**$ 31.00**	Discretionary	13045.P11112.AD14011.10820.D402	
	Half Court Hire - Weekend (Per hour)	X			NEW		$ 32.73	Y	**$ 36.00**	Discretionary		
	Room & Court Hire Discounts											
	Approved / Registered Non-profit / Charitable Organisations								**10%**	Discretionary		
	Events											
	Grandstand (Per tier)	X			2025	$ 72.61	$ 72.73	Y	**$ 80.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	Competition Events Package (Per court) Score bench with 2 seats, 2 team low benches, court seating and coordinators counter (with the hire of 2 or more courts).	X			2025	$ 31.82	$ 31.82	Y	**$ 35.00**	Discretionary	13045.P11112.AD14011.10820.D402	
	Local Organisation Hire with Alcohol (Per hour)	X			2025	$ 50.00	$ 50.00	Y	**$ 55.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	Equipment Hire											
	Chair Hire (Per chair)	X			2024	$ 0.91	$ 0.91	Y	**$ 1.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	BBQ	X			2025	$ 22.73	$ 22.73	Y	**$ 25.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	Trestle Table Hire (Per table)	X			2025	$ 5.91	$ 5.91	Y	**$ 6.50**	Discretionary	13045.P11112.AD14011.10825.D402	
	Bouncy Castle (Per Use) - Indoor only	X			2025	$ 136.36	$ 136.36	Y	**$ 150.00**	Discretionary	13045.P11112.AD14011.10825.D402	
	Hire - Additional Rubbish Fee (Per rubbish bin)	X			2022	At Cost	At Cost	Y	**At Cost**	Discretionary		

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
11.3.6 **Sports & Programs**											
Casual Shots											
Single Entry	X			2022	$ 4.55	$ 4.55	Y	**$ 5.00**	Discretionary	13045.P11112.AD14011.10810.D402	
10 Entry Pass	X			2024	$ 41.82	$ 41.82	Y	**$ 46.00**	Discretionary	13045.P11112.AD14011.10810.D402	
3 Month Pass	X			2025	$ 81.82	$ 81.82	Y	**$ 90.00**	Discretionary	13045.P11112.AD14011.10810.D402	
6 Month Pass	X			2025	$ 145.45	$ 145.45	Y	**$ 160.00**	Discretionary	13045.P11112.AD14011.10810.D402	
Casual Sport (Pickleball, Badminton / Other)											
Daytime Game Fee	X			2022	$ 8.18	$ 8.18	Y	**$ 9.00**	Discretionary		
Sports Competitions											
Daytime Competitions											
Team Nomination Fee (New team)	X			2024	$ 34.55	$ 34.55	Y	**$ 38.00**	Discretionary		
Team Registration (Ongoing team)	X			2024	$ 21.82	$ 21.82	Y	**$ 24.00**	Discretionary		
Game Fee (Per game)	X			2024	$ 43.64	$ 43.64	Y	**$ 48.00**	Discretionary		
Evening Competitions											
Team Nomination Fee (New team)	X			2024	$ 49.09	$ 49.09	Y	**$ 54.00**	Discretionary		
Team Registration (Ongoing team)	X			2024	$ 29.09	$ 29.09	Y	**$ 32.00**	Discretionary		
Team Nomination Fee - Junior (New team)	X			2024	$ 44.55	$ 44.55	Y	**$ 49.00**	Discretionary		
Team Registration - Junior (Ongoing team)	X			2024	$ 24.55	$ 24.55	Y	**$ 27.00**	Discretionary		
Game Fee (Per game) - Netball	X			2025	$ 59.09	$ 61.82	Y	**$ 68.00**	Discretionary		
Game Fee (Per game) - Basketball	X			2025	$ 59.09	$ 61.82	Y	**$ 68.00**	Discretionary		
Game Fee (Per game) - Futsal	X			2025	$ 54.55	$ 57.27	Y	**$ 63.00**	Discretionary		
Game Fee (Per game) - Junior	X			2025	$ 45.45	$ 52.73	Y	**$ 58.00**	Discretionary		
Game Fee (Per game) - Basketball 3 on 3	X			2025	$ 40.91	$ 40.91	Y	**$ 45.00**	Discretionary		
Forfeit Fees											
48 Hours Notice (Game fee only)	X				At Cost	At Cost	Y	**At Cost**	Discretionary		
24 Hours Notice (Game fee + Other team's fee)	X				At Cost	At Cost	Y	**At Cost**	Discretionary		
No Show (Game fee + other teams fee + admin fee)	X				At Cost	At Cost	Y	**At Cost**	Discretionary		
Vacation Care											
Vacation Care (Per day)		X		2025	$ 68.18	$ 78.00	N	**$ 78.00**	Discretionary	13045.P11112.RC11408.10845.D402	Vacation Care Programme
Vacation Care After Hours Late Fee - After 5.45pm		X		2022	$ 10.00	$ 11.00	N	**$ 11.00**	Discretionary	13045.P11112.RC11408.10845.D402	After 5.45pm but before 5.59pm
Vacation Care After Hours Late Fee - After 6.00pm - charge every 5 minutes or part thereof		X		2025	$ 14.55	$ 16.00	N	**$ 16.00**	Discretionary	13045.P11112.RC11408.10845.D402	$16.00 per every 5 minutes after 6.00pm
Administration Fee - Late Payment Fee		X		2025	$ 19.09	$ 25.00	N	**$ 25.00**	Discretionary	13045.P11112.RC11408.10845.D402	Per Invoice Request
Vacation Care incursion/excursion activities		X		NEW			N	**Market rate**	Discretionary		
Programs											
Birthday Parties (per child, minimum of 12 - 2 hour party - Inc catering)	X			2024	$ 18.18	$ 18.18	Y	**$ 20.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Equipment Hire - Balls (Basketballs, Volleyballs, Futsal & Netballs)	X			2025	$ 0.91	$ 0.91	Y	**$ 1.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 1 - per session (Fitness, Sport and Children Programs)	X			2025	$ 9.09	$ 9.09	Y	**$ 10.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 2 - per session (Fitness, Sport and Children Programs)	X			2025	$ 10.00	$ 10.00	Y	**$ 11.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 3 - per session (Fitness, Sport and Children Programs)	X			2025	$ 10.91	$ 10.91	Y	**$ 12.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 4 - per session (Fitness, Sport and Children Programs)	X			2025	$ 11.82	$ 11.82	Y	**$ 13.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 5 - per session (Fitness, Sport and Children Programs)	X			2025	$ 12.73	$ 12.73	Y	**$ 14.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 6 - per session (Fitness, Sport and Children Programs)	X			2025	$ 13.64	$ 13.64	Y	**$ 15.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 7 - per session (Fitness, Sport and Children Programs)	X			2025	$ 15.00	$ 15.00	Y	**$ 16.50**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 8 - per session (Fitness, Sport and Children Programs)	X			2025	$ 15.91	$ 15.91	Y	**$ 17.50**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 9 - per session (Fitness, Sport and Children Programs)	X			2025	$ 17.27	$ 17.27	Y	**$ 19.00**	Discretionary	13045.P11112.AD14011.10815.D402	
Program level 10 - per session (Fitness, Sport and Children Programs)	X			2025	$ 18.18	$ 18.18	Y	**$ 20.00**	Discretionary	13045.P11112.AD14011.10815.D402	

	General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
	Overnight Accommodation (Per Night) - Excludes overnight Supervisor										13045.P11112.AD14011.10815.D402	
	Up to 50 people	X			2025	$ 340.91	$ 681.82	Y	**$ 750.00**	Discretionary	13045.P11112.AD14011.10815.D402	
	Additional per person rate - 51 to 75	X			2025	$ 10.68	$ 10.91	Y	**$ 12.00**	Discretionary		
	Additional per person rate 76 and over	X			2025	$ 9.55	$ 10.00	Y	**$ 11.00**	Discretionary		
	Staff Costs											
	Staff Costs - Centre Supervisor* / Cleaner	X			2024	$ 58.18		Y	**120% of cost**	Discretionary	13045.P11112.AD14011.10835.D402	
	Staff Costs - Group Fitness Instructor	X			2024	$ 78.18		Y	**120% of cost**	Discretionary	13045.P11112.AD14011.10835.D402	
	Staff Costs - Security Call Outs	X			2022	At Cost	At Cost	Y	**At Cost**	Discretionary	13045.P11112.AD14011.10835.D402	
	**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.											
11.3.7	**Signage (Charge per annum or pro rata) - Includes signage and installation costs**											
	Court 2 - North Wall 1220w x 1200h	X			2025	$ 318.18		Y	**Market rate**	Discretionary	130.45.P11112.AD14011.10530.D402	
	Court 2 - North Wall 2440w x 1200h	X			2025	$ 386.36		Y	**Market rate**	Discretionary	130.45.P11112.AD14011.10530.D402	
	Court 1 - Walls 1220w x 1200h	X			NEW			Y	**Market rate**	Discretionary		
	Court 1 - Walls 2440w x 1200h	X			NEW			Y	**Market rate**	Discretionary		
	Court 3 - Walls 1220w x 1200h	X			NEW			Y	**Market rate**	Discretionary		
	Court 3 - Walls 2440w x 1200h	X			NEW			Y	**Market rate**	Discretionary		
	Corporate Plus discount - 15%	X			2025	$ 472.73		Y	**Market rate**	Discretionary	130.45.P11112.AD14011.10530.D402	

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
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	Ruling		At Cost	At Cost	N	**At Cost**	Discretionary	16010.P11115.AD14016.10745.D403	ATO Private Ruling
Headphones (per set)	X			2024	$ 3.18	$ 3.30	Y	**$ 3.70**	Discretionary	13045.P11115.AD14016.10420.D403	
11.4.3 **Printing & Copying Costs**											
A4 Black & White	X			2022	$ 0.27	$ 0.30	Y	**$ 0.40**	Discretionary	13045.P11115.AD14016.10420.D403	
A4 Colour	X			2022	$ 0.91	$ 1.00	Y	**$ 1.10**	Discretionary	13045.P11115.AD14016.10420.D403	
A3 Black & White	X			2022	$ 0.55	$ 0.60	Y	**$ 0.70**	Discretionary	13045.P11115.AD14016.10420.D403	
A3 Colour	X			2022	$ 1.82	$ 1.90	Y	**$ 2.10**	Discretionary	13045.P11115.AD14016.10420.D403	
11.4.4 **Own Paper Supplied**											
A4 B/W	X			2024	$ 0.55	$ 0.57	Y	**$ 0.70**	Discretionary	13045.P04042.AD14001.10420.D202	Moved from 4.3.2 above
A4 Colour	X			2024	$ 1.41	$ 1.48	Y	**$ 1.70**	Discretionary	13045.P04042.AD14001.10420.D202	Moved from 4.3.2 above
A3 B/W	X			2024	$ 1.91	$ 2.00	Y	**$ 2.30**	Discretionary	13045.P04042.AD14001.10420.D202	Moved from 4.3.2 above
A3 Colour	X			2024	$ 2.09	$ 2.19	Y	**$ 2.50**	Discretionary	13045.P04042.AD14001.10420.D202	Moved from 4.3.2 above
11.4.5 **Laminating Costs**											
A4	X			2024	$ 1.82	$ 1.91	Y	**$ 2.20**	Discretionary	13045.P11115.AD14016.10420.D403	
A3	X			2022	$ 2.73	$ 2.86	Y	**$ 3.20**	Discretionary	13045.P11115.AD14016.10420.D403	
11.4.6 **Book Sale**											
Used Magazines	X			2024	$ 0.91	$ 0.91	Y	**$ 1.10**	Discretionary	13045.P11115.AD14016.10420.D403	
Used Books (Paperback)	X			2022	$ 0.91	$ 0.91	Y	**$ 1.10**	Discretionary	13045.P11115.AD14016.10420.D403	
Used Books (Hardcover)	X			2022	$ 1.82	$ 1.82	Y	**$ 2.10**	Discretionary	13045.P11115.AD14016.10420.D403	
Used DVDs	X			2022	$ 1.82	$ 1.82	Y	**$ 2.10**	Discretionary	13045.P11115.AD14016.10420.D403	

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES													
	General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
PROGRAM 12	**Transport**											
12.1 Transport												
12.1.1	Special Series Number Plates	X			2024	$ 399.09	$ 399.09	Y	**$ 439.00**	Discretionary	13045.P12123.AD14020.10750.D202	
12.1.2	Verge Inspection Fee - Single Dwelling (Residential)		X		2025	$ 284.00	$ 298.00	N	**$ 298.00**	Discretionary		
	Verge Inspection Fee - Multiple Dwelling (Residential)		X		2025	$ 284.00	$ 298.00	N	**$ 298.00**	Discretionary		
	Verge Inspection Fee - Commercial / Industrial		X		2025	$ 284.00	$ 298.00	N	**$ 298.00**	Discretionary		
12.1.3	Contribution for Pathways - Developers		X			$51.88/m2	$51.88/m2	N	**$51.88/m2**	Discretionary		
	Contribution to Works - West Dardanup Structure Plan		X		2025	$ 543.00	$ 570.00	N	**$ 570.00**	Discretionary		per lot - Foreshore Facilities Upgrades (AC)
	Contribution for Roads & Upgrades - Developers (Policy E6.21)		X		2025	$ 6,604.00	$ 6,854.00	N	**$ 6,854.00**	Discretionary		per lot - annual increase based on Road and Bridge Construction WA PPI Dec24-Dec 25 = 3.78% (AC)
	Contribution for Road Safety - Heavy Haulage on Local Roads - per Permit		X		2025	$ 307.00	$ 307.00	N	**$ 307.00**	Discretionary		per lot
	Contribution to the Gavins Gully Bridge which is detailed in the West Dardanup Structure Plan		X		2025	$ 307.00	$ 307.00	N	**$ 9,416.00**	Discretionary		per lot - increase based on Road and Bridge Construction WA PPI Dec 23-Dec 25 = 6.14% (AC)
	Permanent Road Closure - In line with other Shires fees which cover admin costs of advertising and preparing a Council Agenda Item.		X		2025	$ 307.00	$ 307.00	N	**$ 900.00**	Discretionary		per lot
	Temporary Road Closures - In line with other Shires fees which cover admin costs of advertising and preparing a Council Agenda Item.		X		2025	$ 307.00	$ 307.00	N	**$ 400.00**	Discretionary		per lot

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
General Description	Taxed	GST Free									
PROGRAM 13 Economic Services											
13.1 Tourism & Area Promotion											
13.1.1 **Caravan Parks & Camping Grounds**											
Application/Renewals		X	31.6	2025	$ 205.00	$ 205.00	N	**$ 205.00**	Discretionary		Caravan Parks and Camp. Reg. 1997
Or											
Long term sites - per site - As per regulations		X	31.6	2025	$ 6.10	$ 6.10	N	**$ 6.10**	Discretionary		Caravan & Camping Act
Short term sites - per site - As per regulations		X	31.6	2025	$ 6.10	$ 6.10	N	**$ 6.10**	Discretionary		Caravan & Camping Act
Camp site - per site - As per regulations		X	31.6	2025	$ 3.10	$ 3.10	N	**$ 3.10**	Discretionary		Caravan & Camping Act
Overflow site - per site - As per regulations		X	31.6	2025	$ 1.50	$ 1.50	N	**$ 1.50**	Discretionary		Caravan & Camping Act
Additional fee for renewal after expiry		X	31.6	2025	$ 20.50	$ 20.50	N	**$ 20.50**	Discretionary		Caravan & Camping Act
Temporary licence: Pro rata as per application		X	31.6	2025	$ 102.40	$ 102.40	N	**min. $100.00**	Discretionary		Caravan & Camping Act
Transfer of Licence		X	31.6	2025	$ 102.40	$ 102.40	N	**$ 102.40**	Discretionary		Caravan & Camping Act
13.1.2 **Building Control**											
Uncertified Application for a Building Permit (min $121.00)		X	31.8	2019	0.32%	0.32%	N	**0.32%**	Regulatory		Building Act 2011 - s. 16(1)
Certified Building Permit Class 1 or 10 (min $121.00)		X	31.8	2019	0.19%	0.19%	N	**0.19%**	Regulatory		Building Act 2011
Certified Building Permit Class 2-9 (min $121.00)		X	31.8	2019	0.09%	0.09%	N	**0.09%**	Regulatory		Building Act 2011
Demolition Permit Class 1 or 10		X	31.8	2021	$ 110.00	$ 121.00	N	**$ 121.00**	Regulatory		Building Act 2011 - s. 16(1)
Demolition Permit Class 2 - 9 (for each story of building)		X	31.8	2021	$ 110.00	$ 121.00	N	**$ 121.00**	Regulatory		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	$ 121.00	N	**$ 121.00**	Regulatory		Building Act 2011 - s. 32(3)(f)
Application for an Occupancy Permit for a completed building		X	31.8	2021	$ 110.00	$ 121.00	N	**$ 121.00**	Regulatory		Building Act 2011 - s. 46
Application for a temporary Occupancy Permit for an incomplete building		X	31.8	2021	$ 110.00	$ 121.00	N	**$ 121.00**	Regulatory		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	$ 121.00	N	**$ 121.00**	Regulatory		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	$ 121.00	N	**$ 121.00**	Regulatory		Building Act 2011 - s. 49
Occupancy Permit for a building in respect of which unauthorised work has been done (min $121.00)		X	31.8	2019	0.18%	0.18%	N	**0.18%**	Regulatory		Not less than $110.00 - s. 51(2)
Building Approval Certificate for a building in respect of which unauthorised work has been done (min $121.00)		X	31.8	2019	0.38%	0.38%	N	**0.38%**	Regulatory		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	$ 121.00	N	**$ 121.00**	Regulatory		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	$ 121.00	N	**$ 121.00**	Regulatory		Building Act 2011 - s. 52(2)
Application to extend the time during which an Occupancy permit or Building Approval Certificate has effect		X	31.8	2021	$ 110.00	$ 121.00	N	**$ 121.00**	Regulatory		Building Act 2011 - s. 65(3)(a)
Application for Local Government approval of battery powered smoke alarms		X	31.8	NEW		$ 197.00	N	**$ 197.00**	Regulatory		Building Regs 2012 s61

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES													
		GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	General Description	Taxed	GST Free									
13.1.2	**Building Control**											
	Search Fee / Copy of Building Plans		X		2025	$ 100.00	$ 105.00	N	**$ 105.00**	Discretionary	13040.P12121.AD14020.10200.D302	
	Swimming Pool Inspection Levy per 4 Years		X	ATO Private Ruling	2024	$ 144.00	$ 180.00	N	**$ 180.00**	Regulatory		Building Regs 2012/Inspection Fee per 4 Years
	- Swimming Pool 4 Yearly Inspection (Annual Fee)		X		2024	$ 36.00	$ 45.00	N	**$ 45.00**	Regulatory		25% of Swimming Pool Levy raised annually
	- Swimming Pool Barrier Inspection Fee (one-off pool barrier inspection fee for all proposed new pools)		X		2024	$ 145.00	$312.00	N	**$ 312.00**	Regulatory		
13.1.3	**Extractive Industries**											
	Application		X	31.8	2024	$ 1,500.00	$ 1,574.00	N	**$ 1,574.00**	Discretionary		Local Government Act 1995 / Local Law
	Annual licence & renewal fees											
	- less than 1 hectare		X	31.8	2024	$ 1,000.00	$ 1,049.00	N	**$ 1,049.00**	Discretionary		Local Government Act 1995
	- more than 1 less than 5 hectare		X	31.8	2024	$ 1,500.00	$ 1,574.00	N	**$ 1,574.00**	Discretionary		Local Government Act 1995
	- greater than 5 hectares		X	31.8	2024	$ 2,000.00	$ 2,098.00	N	**$ 2,098.00**	Discretionary		Local Government Act 1995
	Licence transfer fee		X	31.8	2024	$ 500.00	$ 525.00	N	**$ 525.00**	Discretionary		Local Government Act 1995
	Rehabilitation Bond - Amount per Hectare		X		2021	$15,000/H	$15,000/H	N	**$ 15,000.00**	Discretionary		

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES													
		GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
	General Description	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		GST Rate 10%
	Loaders	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary		
	Trucks - 8 Tonne	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary		
	Tractors - with attachments	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary		
	Utilities - 1 Tonne	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary		
	Steel Roller	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary		
	Multi-Tyre Roller	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary		
	MR WA & DEC											
	Graders	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
	Loaders	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
	Trucks - 8 Tonne	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
	Tractors - with attachments	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
	Utilities - 1 Tonne	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
	Cement Mixer	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
	Water Pump	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
	Plate Compactor	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
	Road Sweeper - Trailer	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		
14.1.2	Employees											
	Supervision Fees - Part Supervision		X			1.5%	1.5%	N	1.5%	Discretionary		GST Exempt
	Supervision Fees - Full Supervision		X			3.00%	3.00%	N	3.00%	Discretionary		
	Works	X				COST + 25%	COST + 25%	Y	Cost + 25%, + GST	Discretionary		
	Works - MRWA / DEC	X				COST + 10%	COST + 10%	Y	Cost + 10%, + GST	Discretionary		

SHIRE OF DARDANUP - 2026/2027 SCHEDULE OF FEES & CHARGES											
	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed 1-July	Fees and Charges 2025/26 GST Excl	Fees and Charges 2026/27 GST Excl	GST Y/N	Fees and Charges 2026/27 GST Incl	Charge Type	General Ledger #	Notes
General Description	Taxed	GST Free									
14.2 Administration											
14.2.1 **Officer Charge Rates / Hour**											
Chief Executive Officer	X			2025	$ 295.45	$ 309.91	Y	**$ 340.90**	Discretionary		
Director	X			2025	$ 277.27	$ 290.91	Y	**$ 320.00**	Discretionary		
Manager	X			2025	$ 186.36	$ 195.45	Y	**$ 215.00**	Discretionary		
Principal Planning Officer	X			2025	$ 163.64	$ 171.82	Y	**$ 189.00**	Discretionary	13045.P10106.AD14018.10000.D401	
Planning Officer	X			2025	$ 118.18	$ 124.00	Y	**$ 136.40**	Discretionary	13045.P10106.AD14018.10000.D401	
Principal Building Surveyor	X			2025	$ 163.64	$ 171.82	Y	**$ 189.00**	Discretionary	13040.P12121.AD14020.10200.D302	
Building Surveyor	X			2025	$ 118.18	$ 124.00	Y	**$ 136.40**	Discretionary	13040.P12121.AD14020.10200.D302	
Civil Engineer	X			2025	$ 186.36	$ 195.45	Y	**$ 215.00**	Discretionary	13045.P14144.AD14022.10430.D300.	
Engineering Officer	X			2025	$ 118.18	$ 124.00	Y	**$ 136.40**	Discretionary	13045.P14144.AD14022.10430.D300.	
Principal Environmental Health Officer	X			2025	$ 163.64	$ 171.82	Y	**$ 189.00**	Discretionary	13045.P07074.AD14015.10770.D401	
Health Officer	X			2025	$ 118.18	$ 124.00	Y	**$ 136.40**	Discretionary	13045.P07074.AD14015.10770.D401	
Ranger	X			2025	$ 118.18	$ 124.00	Y	**$ 136.40**	Discretionary		
All Other Officers	X			2025	$ 81.82	$ 85.82	Y	**$ 94.40**	Discretionary	13045.P14142.AD14021.10755.D201.	
14.2.2 **Events Application Fee**											
Small Commercial Event <200 people		X		2025	$ 265.00	$ 278.00	N	**$ 278.00**	Discretionary		
Medium Commercial Event 201 - 500 people		X		2025	$ 530.00	$ 556.00	N	**$ 556.00**	Discretionary		
Large Commercial Event >500 people		X		2025	$ 800.00	$ 839.00	N	**$ 839.00**	Discretionary		
14.2.3 **Traffic Management Plan Preparation**											
Approval of Traffic Management Plans (Excludes Shire sourced works or subdivision works).		X		2025	$ 123.00	$ 129.00	N	**$ 129.00**	Discretionary	13045.P14144.AD14022.10430.D300.	
14.2.4 Designated Area Migration Agreement (DAMA) Application Fee	X			2025	$ 263.64	$ 263.64	Y	**$ 290.00**	Discretionary	13045.P14142.AD14021.10755.D201.	
14.2.5 **Administration Building - Eaton**											
Library - Yarri Room (6 people). (Per/hr)	X			2025	$ 22.73	$ 24.00	Y	**$ 26.40**	Discretionary	13045.P14142.AD14021.10755.D201.	
Eaton Reception - Marri Room (6 people) (Per/hr)	X			2025	$ 22.73	$ 24.00	Y	**$ 26.40**	Discretionary	13045.P14142.AD14021.10755.D201.	
Eaton Reception - Jarrah Room (10 people) (Per/hr)	X			2024	$ 27.27	$ 29.00	Y	**$ 31.90**	Discretionary	13045.P14142.AD14021.10755.D201.	
Eaton Reception - Wandu Room (6 people) (Per/hr)	X			NEW		$ 24.00	Y	**$ 26.40**	Discretionary		
Meeting Room Bond		X		2025	$ 95.45	$ 100.00	N	**$ 100.00**	Discretionary	13045.P14142.AD14021.10755.D201.	
Chambers, Dining & Kitchen (Per/hr)	X			2025	$ 70.00	$ 73.00	Y	**$ 80.30**	Discretionary	13045.P14142.AD14021.10755.D201.	
Chambers, Dining & Kitchen Bond	X			2025	$ 465.45	$ 488.00	Y	**$ 536.80**	Discretionary	13045.P14142.AD14021.10755.D201.	
Administration Building - Dardanup											
Meeting Room - Not for Profit (Per Hour) - Office Hours Only	X			2024	$ -	$ -	Y	**No Charge**	Discretionary	13045.P14142.AD14021.10755.D201.	
Meeting Room - Commercial Hire (Per Hour) - Office Hours Only	X			2025	$ 28.18	$ 30.00	Y	**$ 33.00**	Discretionary	13045.P14142.AD14021.10755.D201.	