



CONFIDENTIAL

AGENDA

Ordinary Meeting of Council

To be held:

Thursday 16 April 2026 at 6:00pm

Shire of Brookton Council Chambers

14 White Street, Brookton

**This meeting will be recorded in line
with Local Government Act.**



NOTICE OF MEETING

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 10th April 2026 in the Council Chambers at the Shire Administration Centre commencing at 6.00pm.

The business to be transacted is shown in the agenda.

A handwritten signature in blue ink, appearing to read "G Sherry".

Gary Sherry
CHIEF EXECUTIVE OFFICER
10 April 2026

DISCLAIMER

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Brookton warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Brookton for any act, omission or statement or intimation occurring during a Council meeting.

Living Values

Collaborate

We will be supportive, applaud courage, celebrate success for us and the community. We will adapt to new circumstances, apply curiosity and share new things.

I will

- listen hard, speak less, and ask questions for understanding and clarity.
- share ideas, remind my colleagues of our work goals and demonstrate my leadership behaviours. acknowledge when things are going well and when we are facing difficulties.
- seek ways of working together and recognise when we succeed in our work.
- Compliment others when they are courageous and speak up.

We will grow our knowledge and experience and have pride in ourselves, our efforts and community.

I will

- seek and accept new ways of doing things.
- research and share newfound skills and knowledge.
- ask for assistance and input when I'm not sure.

Learn

Integrity

We will demonstrate honest and open behaviour at all times. Our communications will be respectful, with empathy and be fully accountable for our own actions.

I will

- communicate honestly with colleagues and respect their views.
- actively contribute to a culture of trust and openness in the Shire.
- be brave and speak up when things are not right.
- offer my colleagues support regardless of their background, role or experience.

We will meet the many challenges, identify and apply solutions and lean on our colleagues.

I will

- be sure to include and engage with my workmates in a positive and constructive manner.
- look after myself, be mindful of my self-esteem and that of others.
- maintain a 'can-do' approach and seek support from others. be aware that my behaviour may impact on others and reduce their confidence.
- know my strengths and aware of my weaknesses.

Resilient

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1.04.26 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President, Cr Rod Wallis, will declare the Meeting open.

On behalf of Council, I would like to acknowledge that this meeting is being held on the traditional lands of the Nyoongar People and pay respect to all Elders, past, present, and emerging. I wish to acknowledge and respect local people's continuing culture and the contribution they make to Country and its life.

Recording of proceedings

In accordance with Regulation 14I Local Government (Administration) Regulations this meeting is being recorded. Recordings will be available on the Shire's website.

By being present at this meeting, members of the public consent to the possibility that their voice will be recorded.

2.04.26 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members (Voting)

Cr RJ Wallis	President
Cr L McCabe	Deputy President
Cr BJ Copping	
Cr G Crouch	
Cr PL Harben	
Cr KA Toop	

Staff (Non-Voting)

Gary Sherry	Chief Executive Officer
Deanne Sweeney	Manager Corporate and Community
Kevin D'Alton	Acting Manager Infrastructure Works
Sandie Spencer	Executive Governance Officer

Apologies

Nil at this time.

Leave of Absence

Members of the Public

Nil at this time.

3.04.26 USE OF COMMON SEAL

The Table below details the Use of Common Seal under delegated authority.

Use of Common Seal Register		
File Ref:	Purpose	Date Granted
Nil.		

4.04.26 DELEGATED AUTHORITY – ACTIONS PERFORMED

The tables below detail the actions of Council performed under delegated authority.

Shire of Brookton, Delegation Register, 1.41 Building Matters – Permits, Certificates & Orders

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
Nil			

Shire of Brookton, Delegation Register, 1.37 Specific Provisions under the Town Planning Scheme No. 4.

PLANNING				
File Ref	Application Ref	Subject Land (Inc. Scheme No.)	Purpose	Date Granted
Nil.				

5.04.26 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Regulation 11 of the Local Government (Administration) Regulations 1996 requires that a summary of each public question asked and the response given is included in Council Minutes. Questions Taken on Notice at one Council meeting will be researched and a written response provided to the questioner, assuming that Council has their contact information. These responses to questions taken on notice will be included in minutes of the following Meeting.

5.04.26.01 RESPONSE TO PUBLIC QUESTION TAKEN ON NOTICE - LEASES

Ms Jenny Windsor asked a public question at the Ordinary Council Meeting held on 19 March 2026, that was taken on notice at. Ms Windsor raised the following matters for Council's consideration:

- Can the Shire provide a full list of all current leaseholders and their annual charges?
- What is the process for setting or reviewing lease charges for community groups?
- Are there existing guidelines or criteria for determining eligibility for peppercorn or discounted leases?
- Is the Shire considering population and demographic trends in planning for future community facility use?

In response, the Chief Executive Officer, Mr Gary Sherry, has provided Ms Windsor with correspondence that includes the following information:

1. **Current community leases**
The Shire of Brookton maintains a register of current community group leases, including the applicable annual lease fees, as well as any financial or in-kind contributions provided by the Council and the services delivered under these agreements. A summary of these leases is included below.
2. **Process for setting and reviewing lease charges**
Lease charges for community groups are determined through the formal consideration and approval of individual lease agreements by Council. All current agreements have been approved by Council resolution. Some agreements also contain provisions allowing for periodic increases, such as indexation in line with inflation.
3. **Peppercorn or discounted lease arrangements**
Council has adopted a policy intended to guide the determination of eligibility for peppercorn or discounted lease arrangements. However, it is noted that historically community group lease arrangements have not always been established strictly in accordance with this policy.
4. **Consideration of demographic trends**
The Shire does consider population and demographic trends as part of its strategic planning for community facilities. This includes ensuring facilities remain suitable for the needs of existing community members while also supporting Council's broader objectives of attracting and retaining residents by maintaining accessible and appropriate community infrastructure.

Group	Location	Lease	Lease \$	Financial Contribution		Services Provided By Shire								Comment
					\$	Toilet	Cleaning	Water	Power	Pest Control	Waste	Insurance	Maintenance	
Brookton Community Inc.	Community Garden	Negotiating a lease	-	No	-	No	No	Yes	No	Yes	Yes	Yes	Yes	<ul style="list-style-type: none"> • Building is unsafe. • Shire has disconnected electricity. • Lease not yet agreed
Brookton & Districts Historical Society	Museum	Lease	\$1.10	Yes	\$2,410	Yes	No	No	No	No	Yes	Yes	Yes	Contribution for Society to complete building maintenance.
Brookton Girl Guides	Youth Shed	Lease	\$10	No	-	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	
Brookton Country Club Inc	Country Club	Lease	\$14.06	Yes	\$10,000	Yes	No	No	No	No	No	No	No	Contribution made for Club for <ol style="list-style-type: none"> 1. building maintenance 2. reserve for future capital work
Brookton Mens Shed Inc.	Mens Shed	Lease	\$900	No	-	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	
Our Community	Old Bowling Club	Lease	\$900	No	-	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	

Group	Location	Lease	Lease \$	Financial Contribution		Services Provided By Shire									Comment
					\$	Toilet	Cleaning	Water	Power	Pest Control	Waste	Insurance	Maintenance		
Brookton Cricket Club	WB Eva	Fees & Charges	\$850	No	-	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Brookton Hockey Club	WB Eva	Fees & Charges	\$850	No	-	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Brookton Pingelly Football Club	WB Eva	Fees & Charges	\$1,606	No	-	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Brookton Playgroup Inc.	WB Eva	Fees & Charges	\$408	No	-	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Brookton Tennis Club	WB Eva	Agreement	\$1,624	No	-	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	

6.04.26 PUBLIC QUESTION TIME

Nil at this time.

7.04.26 APPLICATIONS FOR LEAVE OF ABSENCE

Nil at this time.

8.04.26 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil at this time.

9.04.26 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**9.04.26.01 ORDINARY MEETING OF COUNCIL – 19 MARCH 2026**

That the minutes of the Ordinary Meeting of Council held in the Shire of Brookton Council Chambers, on 19th March 2026, be confirmed as a true and correct record of the proceedings.

9.04.26.02 BUSHFIRE ADVISORY COMMITTEE MEETING – 31 MARCH 2026

That the minutes of the Bushfire Advisory Committee Meeting held at the East Brookton Fire Brigade Building on 31st March 2026 be received by Council.

10.04.26 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil at this time.

11.04.26 DISCLOSURE OF INTERESTS

Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and prior to the item.

Disclosure of Financial & Proximity Interests

- a. Members must disclose the nature of their interest in matters to be considered at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*).
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the *Local Government Act 1995*).

Disclosure of Interest Affecting Impartiality

- a. Members and staff must disclose their interest in matters to be considered at the meeting in respect of which the member or employee has given or will give advice.

Nil at this time.

12.04.26.01 TERMINATE LEASE – 3/33 WHITTINGTON STREET, BROOKTON – BAPTISTCARE

File No:	HOU003 – 3/33 Whittington Street, Brookton
Date of Meeting:	16 April 2026
Location/Address:	33 Whittington Street, Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

This report seeks Council's approval to terminate the periodic residential tenancy agreement for Unit 3, 33 Whittington Street, Brookton, currently leased to Baptistcare, in order to make the property available for allocation as Shire employee housing.

Description of Proposal:

The Shire is currently experiencing increasing difficulty attracting and retaining suitably qualified staff due to limited housing availability within Brookton. This reflects a broader structural issue affecting many regional local governments.

An existing employee recently appointed into a specialised finance role is at immediate risk of losing their accommodation due to changed personal circumstances. The position has previously proven difficult to recruit to despite multiple advertising processes.

Loss of this employee would present operational and financial risks including:

- Recruitment delays
- Increased use of contract staff
- Increased operational costs
- Service delivery disruption

The availability of suitable staff housing is recognised as a critical workforce retention tool across regional WA and is identified within the Shire's Workforce Plan.

The subject property represents the most suitable available option within the Shire's housing portfolio to address this immediate operational risk.

Council effectively has two options:

Option 1 – Terminate tenancy and allocate for employee housing (Recommended)**Advantages**

- Supports retention of a skilled employee
- Reduces organisational workforce risk
- Avoids recruitment and contractor costs
- Supports continuity of financial management functions
- Consistent with workforce planning priorities

Disadvantages

- Requires termination of an existing community service tenancy
- May require Baptistcare to source alternate accommodation

Option 2 – Maintain existing tenancy

Advantages

- Maintains existing tenancy arrangements
- Avoids tenancy transition impacts

Disadvantages

- High likelihood of losing a key employee
- Increased recruitment costs
- Potential operational disruption
- Possible increased reliance on contract staff

From a risk management and organisational sustainability perspective, Option 1 is considered the most prudent course of action.

Background:

The Shire currently leases Unit 3, 33 Whittington Street to Baptistcare under a periodic residential tenancy arrangement as part of a long-standing local service arrangement.

The three units at 33 Whittington Street were gifted to the Shire by the Brookton Senior Citizens organisation in December 2017. The Shire is not aware of any legal encumbrances restricting the use of these properties.

Current occupancy arrangements at the 33 Whittington Street complex are:

- Unit 1 – Shire employee tenant
- Unit 2 – Long-term aged residential tenant
- Unit 3 – Baptistcare employee tenants (subject tenancy)

In addition, the Shire currently owns and manages the following residential properties:

Aged housing

- 8 one-bedroom aged persons units at 40 White Street

Staff and operational housing

- 10 Marsh Avenue
- 6 Matthew Street
- 8 Matthew Street
- 23 Whittington Street
- 25 Whittington Street
- Unit 5/28 Williams Street

Other managed housing

- Units 1–4 at 28 Williams Street - joint venture restrictions apply
- Unit 6/28 Williams Street – Shire contractor accommodation

Consultation:

No external consultation has occurred at this stage.

Should Council support the recommendation:

- Baptistcare will be formally notified in accordance with legislative requirements
- Reasonable transition time will be provided
- Officers will work cooperatively to minimise disruption where possible

Statutory Environment:

Residential Tenancies Act 1987

The current tenancy is a periodic agreement. Under the Act, Council must provide a minimum of 60 days written notice to terminate the agreement without grounds. Council is legally entitled to terminate the tenancy provided statutory notice requirements are met.

Relevant Plans and Policy:

Council Policy 1.22 – Community Housing

This policy provides guidance on the management and allocation of Shire housing assets.

Shire of Brookton Workforce Plan

Identifies staff housing availability as a key workforce sustainability issue.

Financial Implications:

There is no material financial impact associated with the recommendation.

The current rental income from the Baptistcare tenancy is approximately \$18,200 per annum. Should the property be allocated for employee housing, similar rental revenue is expected to be maintained.

Indirect financial benefits may include:

- Avoided recruitment costs
- Avoided contract staffing costs
- Improved staff retention outcomes
- Reduced operational disruption risk

Risk Assessment:

The primary organisational risk relates to workforce sustainability. Failure to provide suitable housing may result in the loss of key staff and increased reliance on higher-cost contract resources.

Risk Assessment (Not proceeding)

Consequence: Moderate

Likelihood: Likely

Providing staff housing is considered a reasonable mitigation measure consistent with the Shire’s Councils workforce risk management approach.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

While there may be some short-term impact on community housing availability for service organisations, the proposal supports Council's ability to maintain delivery of core services to the broader community.

Comment

Access to housing is one of the most significant structural constraints facing regional local governments.

Like many Wheatbelt councils, the Shire of Brookton must actively manage its housing portfolio to ensure it can maintain essential organisational capability.

The decision before Council is fundamentally a risk management decision balancing:

- Community housing support
- Workforce sustainability
- Financial risk
- Service delivery continuity

Given:

- The periodic nature of the tenancy
- Legislative rights available to Council
- The identified workforce risk
- The broader community benefit of maintaining organisational capability

The Officer considers the recommendation to represent a reasonable, proportionate and defensible decision consistent with sound local government governance and asset management principles.

OFFICER'S RECOMMENDATION

That Council:

- 1. Terminates the periodic residential tenancy agreement for Unit 3, 33 Whittington Street, Brookton currently leased to Baptistcare;***
- 2. Authorises the Chief Executive Officer to issue the required 60-day notice in accordance with the Residential Tenancies Act 1987; and***
- 3. Allocates the property for Shire employee housing following vacancy.***

(Simple majority vote required)

12.04.26.02 REMOVAL OF INFRASTRUCTURE AT TOWN ENTRANCE SIGNS

File No:	Not Applicable
Date of Meeting:	16 April 2026
Location/Address:	Brookton Highway
Name of Applicant:	Shire of Brookton
Name of Owner:	Main Roads WA
Author/s:	Kevin D’Alton Acting MIW
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

This report seeks Council’s endorsement to remove the garden bed located at the eastern Town Entry Statement on Brookton Highway and transition the area to a more sustainable, low-maintenance landscape treatment.

Description of Proposal:

The Shire Works Department has proposed to remove the existing garden bed at the eastern approach to the Brookton townsite and replace it with an alternative, low-maintenance treatment that maintains an appropriate visual standard while reducing ongoing operational demands.

The current garden bed presents several operational challenges. It is not connected to a reticulated irrigation system and relies entirely on manual watering. This results in a disproportionate use of staff time, particularly during warmer months, and creates inefficiencies in service delivery. Routine maintenance activities—including watering, weeding, pruning, and plant replacement—are resource-intensive and difficult to sustain within existing workforce capacity.

Additionally, the garden bed is located within the Brookton Highway reserve, requiring Traffic Management Plans (TMPs) for maintenance activities. This introduces further complexity, administrative burden, and indirect costs to what would otherwise be routine works.

Maintaining the garden bed to an acceptable standard has proven inconsistent, particularly during periods of competing operational priorities. This creates a risk that the town entry statement—being a highly visible and symbolic location—presents below the desired standard, which may negatively influence community perception and visitor experience.

The proposed approach supports a transition to more sustainable and practical landscaping outcomes. Alternative treatments, such as drought-tolerant plantings, mulch finishes, or simplified landscape design, will significantly reduce water usage, minimise ongoing maintenance, and improve consistency in presentation.

Background:

The eastern Town Entry Statement on Brookton Highway serves as a key visual gateway to the Brookton townsite and is of high community interest.

The existing garden bed was established to enhance the visual appeal of the entry statement; however, over time it has become increasingly difficult to maintain due to the absence of

irrigation infrastructure and its location within a Main Roads-managed road reserve. In public meetings, the Council has heard that the original design for the attractive entry statement did not include the garden. This garden has now grown up to partially shield the entry statement from view.

No formal Council resolution is required to undertake removal works; however, given the prominence of the site and its importance to the community, it is considered appropriate to seek Council endorsement prior to proceeding.

Consultation:

Internal consultation has been undertaken with the Chief Executive Officer, Acting Manager Infrastructure and Works, and the Technical/Operations team.

Given the minor nature of the physical change and the intent to maintain an appropriate visual standard, broader public consultation has not been undertaken. The matter is presented to Council to ensure transparency and provide an opportunity for elected member input on a feature of high community visibility.

Statutory Environment:

Local Government Act 1995 – General Functions of Local Government.

No specific statutory approvals are required to remove the garden bed; however, works within the Brookton Highway reserve are subject to standard traffic management requirements.

Relevant Plans and Policy:

Shire of Brookton Strategic Community Plan 2021–2032

Objective: Maintain and enhance the presentation and liveability of the townsite.

Corporate Business Plan 2022–2026

Outcome: Deliver sustainable and efficient asset management practices.

Financial Implications:

There are no direct costs associated with the removal of the garden bed, with works to be undertaken using existing operational resources.

The proposal will result in ongoing operational savings through reduced labour, water usage, and elimination of Traffic Management Plan requirements associated with routine maintenance.

Risk Assessment:

Risk	Likelihood	Consequence	Rating	Mitigation
Reduced visual amenity at town entry	Possible	Minor	Medium	Implement alternative low-maintenance landscaping treatment to maintain presentation standard
Community concern regarding removal	Likely	Minor	Medium	Council endorsement and clear communication of rationale
Continued inefficiency if no action taken	Likely	Moderate	High	Remove garden bed and adopt sustainable treatment

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
	Almost Certain	Medium	High	High	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

The proposal aligns with the Shire of Brookton Strategic Community Plan 2021–2032 by supporting:

- A well-presented and welcoming townsite
- Sustainable and efficient use of resources
- Practical and maintainable infrastructure outcomes

It also aligns with the Corporate Business Plan through improved service efficiency and asset sustainability.

Comment:

While the garden bed has historically contributed to the visual presentation of the town entry, it is no longer considered fit-for-purpose given the ongoing maintenance burden and lack of supporting infrastructure.

The proposed removal represents a balanced and pragmatic approach that maintains the intent of a welcoming entry statement while aligning with the Shire’s operational capacity and sustainability objectives.

Endorsing the proposal ensures that the Shire can continue to present a neat and consistent town entrance without diverting disproportionate resources from higher-priority services and infrastructure.

OFFICER’S RECOMMENDATION

That Council endorse the removal of the garden bed located at the eastern Town Entry Statement on Brookton Highway and support the implementation of a low-maintenance alternative treatment.

(Simple majority vote required)

12.04.26.03 2026/27 10 YEAR BUILDING MAINTENANCE PROGRAM

File No:	Not Applicable
Date of Meeting:	16 April 2026
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Kevin D'Alton Acting MIW
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider endorsing the 26/27 10 Year Building Maintenance Plan as presented and to consider inclusion as part of its annual budget deliberations.

Background:

The Shire of Brookton maintains a diverse portfolio of commercial and residential buildings that support the delivery of essential community services, staff accommodation, and operational functions. To ensure these assets remain safe, functional, and fit for purpose, Council has adopted a long-term, strategic approach to asset maintenance through the development of a Ten-Year Building Maintenance Plan.

This Plan is reviewed and updated annually to reflect current asset conditions, emerging priorities, cost fluctuations, and operational requirements. It provides a structured and forward-looking framework to guide the programmed maintenance, renewal, and upgrade of Council-owned buildings. By adopting a planned approach, the Shire aims to minimise reactive maintenance, reduce lifecycle costs, and ensure compliance with relevant safety and regulatory standards.

The Ten-Year Building Maintenance Plan complements the Shire's broader asset management practices, aligning with long-term financial planning and informing annual budget deliberations. It enables Council to make informed decisions regarding the allocation of resources, prioritisation of works, and sustainability of its building assets over time.

Regular review of the Plan ensures that it remains responsive to changing circumstances, including asset deterioration, unforeseen failures, legislative requirements, and community expectations. The updated 2026/27 Plan reflects the most current assessment of building conditions and incorporates both ongoing maintenance requirements and identified renewal works necessary to maintain service levels.

Consultation:

Consultation in respect to the 10 Year Building Maintenance Plan has occurred between the Shire of Brookton's Chief Executive Officer and Acting Manager Infrastructure and Building Maintenance Officer.

Statutory Environment: Nil.

Relevant Plans and Policy: Nil.

Financial Implications:

The estimated purchase cost for the 2026/27 Building Maintenance Program is \$280 569 as per below table:

Building Maintenance Schedule	\$147,836
ILU Maintenance Schedule	\$63,918
Housing Maintenance Schedule	\$68,815
Total	\$280,569

Risk Assessment:

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

There are no notable community or strategic objectives identified in this report.

Comment:

The Ten-Year Building Maintenance Plan is a critical component of the Shire's asset management framework and provides a proactive, structured approach to maintaining Council's building assets. The Plan's adoption supports improved long-term financial planning, ensures prioritisation of essential works, and reduces the risk of unexpected asset failures and associated costs.

By endorsing the Plan, Council demonstrates its commitment to maintaining safe, functional, and compliant facilities for both community use and operational purposes. The forward planning approach also enables more efficient allocation of resources and supports informed decision-making during annual budget deliberations.

Officers support the adoption of the 2026/27 Ten-Year Building Maintenance Plan as presented and recommend its inclusion in Council's long-term financial planning and annual budgeting processes.

OFFICER'S RECOMMENDATION

That Council endorse the proposed 2026/27 10 Year Building Maintenance Program included at Attachment 12.04.26.03A and consider possible inclusion as part of its annual budget deliberations.

Attachments

Attachment 12.04.26.03A – 2026/27 10 Year Building Maintenance Program.

2026/27 10 Year Building Maintenance Program

COA	Job	Property details	Item Description	Change Frequency Years	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost			
SHIRE HOUSING																		
E042480	ADMINOP	ADMIN BUILDING MAINTENANCE	Pest Control		\$410.00	\$422.30	\$434.97	\$448.02	\$461.46	\$475.30	\$489.56	\$504.25	\$519.38	\$534.96	\$4,700.19			
			RCD Inspections		\$760.00	\$782.80	\$806.28	\$830.47	\$855.39	\$881.05	\$907.48	\$934.70	\$962.75	\$991.63	\$1,547.62	\$8,712.55		
			Fire Equipment Inspections		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$176.14	\$1,547.62		
			Air Conditioner Services		\$1,750.00	\$1,802.50	\$1,856.58	\$1,912.27	\$1,969.64	\$2,028.73	\$2,089.59	\$2,152.28	\$2,216.85	\$2,283.35	\$2,283.35	\$20,061.79		
			Hygiene Services		\$1,240.00	\$1,277.20	\$1,315.52	\$1,354.98	\$1,395.63	\$1,437.50	\$1,480.62	\$1,525.04	\$1,570.79	\$1,617.92	\$1,617.92	\$14,215.21		
			Rubbish/ESL		\$990.00	\$1,019.70	\$1,050.29	\$1,081.80	\$1,114.25	\$1,147.68	\$1,182.11	\$1,217.58	\$1,254.10	\$1,291.73	\$1,291.73	\$11,349.24		
			Specified Maintenance		Ceiling Repair Chambers and Meeting Room/Include electrical		\$20,000.00										\$20,000.00	
					Internal Painting Chambers/meeting room								\$15,000.00				\$15,000.00	
					Chambers/meeting room carpet										\$16,500.00	\$16,500.00	\$33,000.00	
					Replacement Air Conditioner				\$7,500.00	\$7,500.00	\$7,500.00						\$22,500.00	
					Replacement Stove						\$2,500.00						\$2,500.00	
					Unspecified Maintenance		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00	
					Contingency												\$0.00	
					Budget allocation IE 379			\$30,285.00	\$10,443.55	\$18,106.86	\$20,775.06	\$18,448.31	\$11,126.76	\$11,310.57	\$26,499.88	\$28,194.88	\$28,395.73	\$203,586.60
Memorial Hall																		
E111010	MHALLOP	Memorial Hall	Pest Control		\$660.00	\$679.80	\$700.19	\$721.20	\$742.84	\$765.12	\$788.07	\$811.72	\$836.07	\$861.15	\$7,566.16			
			RCD Inspections		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$652.39	\$5,731.94		
			Fire Equipment Inspections		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$176.14	\$1,547.62		
			Air Conditioner Services		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$326.19	\$2,865.97		
			Hygiene Services		\$720.00	\$741.60	\$763.85	\$786.76	\$810.37	\$834.68	\$859.72	\$885.51	\$912.07	\$939.44	\$939.44	\$8,253.99		
			Rubbish and ESL		\$990.00	\$1,019.70	\$1,050.29	\$1,081.80	\$1,114.25	\$1,147.68	\$1,182.11	\$1,217.58	\$1,254.10	\$1,291.73	\$1,291.73	\$11,349.24		
			Specified Maintenance		External Painting								\$45,000.00				\$45,000.00	
					Internal Painting												\$0.00	
					Replacement Air Conditioner												\$0.00	
					Replacement Stove												\$0.00	
					Unspecified Maintenance		\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$30,000.00	
					Contingency												\$0.00	
					Budget allocation IE 379			\$6,255.00	\$6,352.65	\$6,453.23	\$6,556.83	\$6,663.53	\$6,773.44	\$6,886.64	\$52,003.24	\$7,123.34	\$7,247.04	\$112,314.93
			WB Eva Pavilion															
E111020	WBOP	WB Eva Pavilion	Pest Control		\$550.00	\$566.50	\$583.50	\$601.00	\$619.03	\$637.60	\$656.73	\$676.43	\$696.72	\$717.63	\$6,305.13			
			RCD Inspections		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$652.39	\$5,731.94		
			Fire Equipment Inspections		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$176.14	\$1,547.62		
			Air Conditioner Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$652.39	\$5,731.94		
			Hygiene Services		\$1,240.00	\$1,277.20	\$1,315.52	\$1,354.98	\$1,395.63	\$1,437.50	\$1,480.62	\$1,525.04	\$1,570.79	\$1,617.92	\$1,617.92	\$14,215.21		
			Rubbish and ESL		\$990.00	\$1,019.70	\$1,050.29	\$1,081.80	\$1,114.25	\$1,147.68	\$1,182.11	\$1,217.58	\$1,254.10	\$1,291.73	\$1,291.73	\$11,349.24		
			Specified Maintenance		Roof Ventilation Installation												\$0.00	
					Shade Sail Repair/Renew												\$0.00	
					Replacement Air Conditioner												\$0.00	

COA	Job	Property details	Item Description	Change Frequency	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
		SHIRE HOUSING		Years											
			Replace Emergency exit infrastructure		\$10,000.00										\$10,000.00
			Replacement Stove												\$0.00
			Unspecified Maintenance Contingency		\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$30,000.00
															\$0.00
			Budget allocation IE 379		\$16,915.00	\$7,032.45	\$7,153.42	\$7,278.03	\$7,406.37	\$7,538.56	\$7,674.71	\$7,814.96	\$7,959.40	\$8,108.19	\$84,881.09
E111040	KHALLOP	Kweda Hall	Pest Control		\$385.00	\$396.55	\$408.45	\$420.70	\$433.32	\$446.32	\$459.71	\$473.50	\$487.71	\$502.34	\$4,413.59
			RCD Inspections		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Unspecified Maintenance Contingency		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$5,000.00
			Painting			\$5,000.00									\$5,000.00
			Budget allocation IE 379		\$1,020.00	\$6,035.60	\$1,051.67	\$1,068.22	\$1,085.26	\$1,102.82	\$1,120.91	\$1,139.53	\$1,158.72	\$1,178.48	\$15,961.22
E112480	POOLOP	Aquatic Centre	Pest Control		\$450.00	\$463.50	\$477.41	\$491.73	\$506.48	\$521.67	\$537.32	\$553.44	\$570.05	\$587.15	\$5,158.75
			RCD Inspections		\$400.00	\$412.00	\$424.36	\$437.09	\$450.20	\$463.71	\$477.62	\$491.95	\$506.71	\$521.91	\$4,585.55
			Fire Equipment Inspections		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Annual Testing		\$310.00	\$319.30	\$328.88	\$338.75	\$348.91	\$359.37	\$370.16	\$381.26	\$392.70	\$404.48	\$3,553.80
			Hygiene Services		\$1,240.00	\$1,277.20	\$1,315.52	\$1,354.98	\$1,395.63	\$1,437.50	\$1,480.62	\$1,525.04	\$1,570.79	\$1,617.92	\$14,215.21
			Rubbish and ESL		\$990.00	\$1,019.70	\$1,050.29	\$1,081.80	\$1,114.25	\$1,147.68	\$1,182.11	\$1,217.58	\$1,254.10	\$1,291.73	\$11,349.24
		Specified Maintenance	First Aid Room Repairs												\$0.00
			Change room Roofing Install												\$0.00
			Pump motors require soft start (compliance)												\$0.00
			RegROUT pool edge tiles and clean												\$0.00
			Painting							\$7,500.00					\$7,500.00
			Paving Repairs												\$0.00
			Changeroom Drainage Repairs												\$0.00
			Install Changeroom Doors												\$0.00
			Replacement Air Conditioner												\$0.00
			Replacement Stove												\$0.00
			Unspecified Maintenance Contingency		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
															\$0.00
			Budget allocation IE 379		\$6,025.00	\$6,130.75	\$6,239.67	\$6,351.86	\$6,467.42	\$14,086.44	\$6,709.03	\$6,835.31	\$6,965.36	\$7,099.33	\$72,910.17
E113030	MENSSHED	Old Bowling Club/Mens Shed	Pest Control		\$275.00	\$283.25	\$291.75	\$300.50	\$309.51	\$318.80	\$328.36	\$338.22	\$348.36	\$358.81	\$3,152.57
			RCD Inspections		\$400.00	\$412.00	\$424.36	\$437.09	\$450.20	\$463.71	\$477.62	\$491.95	\$506.71	\$521.91	\$4,585.55
			Fire Equipment Inspections		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Air Conditioner Services		\$260.00	\$267.80	\$275.83	\$284.11	\$292.63	\$301.41	\$310.45	\$319.77	\$329.36	\$339.24	\$2,980.61
			Rubbish and ESL		\$990.00	\$1,019.70	\$1,050.29	\$1,081.80	\$1,114.25	\$1,147.68	\$1,182.11	\$1,217.58	\$1,254.10	\$1,291.73	\$11,349.24
		Specified Maintenance	External Painting												\$0.00
			Internal Painting												\$0.00
			Unspecified Maintenance Contingency		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$10,000.00
			Asbestos Removal & Renovations												\$0.00

COA	Job	Property details	Item Description	Change Frequency Years	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
		SHIRE HOUSING													
			Budget allocation IE 379		\$3,060.00	\$3,121.80	\$3,185.45	\$3,251.02	\$3,318.55	\$3,388.10	\$3,459.75	\$3,533.54	\$3,609.55	\$3,687.83	\$33,615.59
E115010	RWSTOP	Railway Station	Pest Control		\$660.00	\$679.80	\$700.19	\$721.20	\$742.84	\$765.12	\$788.07	\$811.72	\$836.07	\$861.15	\$7,566.16
			RCD Inspections		\$300.00	\$309.00	\$318.27	\$327.82	\$337.65	\$347.78	\$358.22	\$368.96	\$380.03	\$391.43	\$3,439.16
			Fire Equipment Inspections		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Hygiene Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$5,731.94
			Rubbish and ESL		\$110.00	\$113.30	\$116.70	\$120.20	\$123.81	\$127.52	\$131.35	\$135.29	\$139.34	\$143.53	\$1,261.03
			Specified Maintenance	Assessment & Engineering Design											\$0.00
				External Painting											\$0.00
				Internal Painting											\$0.00
				Unspecified Maintenance											\$25,000.00
				Contingency	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
															\$0.00
			Budget allocation IE 379		\$4,205.00	\$4,256.15	\$4,308.83	\$4,363.10	\$4,418.99	\$4,476.56	\$4,535.86	\$4,596.93	\$4,659.84	\$4,724.64	\$44,545.91
E115020	MUSEOP	Historical Museum	Pest Control		\$286.00	\$294.58	\$303.42	\$312.52	\$321.90	\$331.55	\$341.50	\$351.74	\$362.30	\$373.17	\$3,278.67
			Annual Maintenance Council Contribution												\$0.00
			Specified Maintenance	Correction of Floor Levels											\$0.00
				Disable Access											\$0.00
				Unspecified Maintenance											\$16,500.00
				Contingency	\$6,000.00						\$10,500.00				\$16,500.00
															\$0.00
			Budget allocation IE 379		\$6,286.00	\$294.58	\$303.42	\$312.52	\$321.90	\$331.55	\$10,841.50	\$351.74	\$362.30	\$373.17	\$19,778.67
E105010	RRTLOP	Robinson Street Public Toilet	Pest Control		\$150.00	\$154.50	\$159.14	\$163.91	\$168.83	\$173.89	\$179.11	\$184.48	\$190.02	\$195.72	\$1,719.58
			RCD Inspections		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
			Hygiene Services		\$1,240.00	\$1,277.20	\$1,315.52	\$1,354.98	\$1,395.63	\$1,437.50	\$1,480.62	\$1,525.04	\$1,570.79	\$1,617.92	\$14,215.21
			sharps		\$1,240.00	\$1,277.20	\$1,315.52	\$1,354.98	\$1,395.63	\$1,437.50	\$1,480.62	\$1,525.04	\$1,570.79	\$1,617.92	\$14,215.21
			Specified Maintenance	Internal & External Paint											\$0.00
				Septic tank pumpout	\$600.00	\$618.00	\$636.54	\$655.64	\$675.31	\$695.56	\$716.43	\$737.92	\$760.06	\$782.86	\$6,878.33
				Install Clear Roof Sheeting											\$0.00
				Unspecified Maintenance											\$15,000.00
				Contingency	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
															\$0.00
			Budget allocation IE 379		\$4,980.00	\$5,084.40	\$5,191.93	\$5,302.69	\$5,416.77	\$5,534.27	\$5,655.30	\$5,779.96	\$5,908.36	\$6,040.61	\$54,894.30
E105020	CEMEOP	Cemetery	Unspecified Maintenance		\$1,500.00	\$1,545.00	\$1,591.35	\$1,639.09	\$1,688.26	\$1,738.91	\$1,791.08	\$1,844.81	\$1,900.16	\$1,957.16	\$17,195.82
			Contingency												\$0.00
			Specified Maintenance	Kerb & Path Repairs	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
				Grave surrounds Funerals	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
															\$0.00
			Budget allocation IE 379		\$5,500.00	\$5,545.00	\$5,591.35	\$5,639.09	\$5,688.26	\$5,738.91	\$5,791.08	\$5,844.81	\$5,900.16	\$5,957.16	\$57,195.82
E132010	CARAOP	Caravan Park	Pest Control		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$5,731.94
			RCD Inspections		\$400.00	\$412.00	\$424.36	\$437.09	\$450.20	\$463.71	\$477.62	\$491.95	\$506.71	\$521.91	\$4,585.55
			Fire Equipment Inspections		\$120.00	\$123.60	\$127.31	\$131.13	\$135.06	\$139.11	\$143.29	\$147.58	\$152.01	\$156.57	\$1,375.67

COA	Job	Property details	Item Description	Change Frequency	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
		SHIRE HOUSING													
			Hygiene Services		\$1,240.00	\$1,277.20	\$1,315.52	\$1,354.98	\$1,395.63	\$1,437.50	\$1,480.62	\$1,525.04	\$1,570.79	\$1,617.92	\$14,215.21
			Rubbish and ESL		\$990.00	\$1,019.70	\$1,050.29	\$1,081.80	\$1,114.25	\$1,147.68	\$1,182.11	\$1,217.58	\$1,254.10	\$1,291.73	\$11,349.24
		Specified Maintenance	External Painting												\$0.00
			Internal Painting												\$0.00
			Dump Point		\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$35,000.00
			Servicing of ATU Septic System		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
			Unspecified Maintenance		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00
			Contingency												\$0.00
			Budget allocation IE 379		\$13,250.00	\$13,347.50	\$13,447.93	\$13,551.36	\$13,657.90	\$13,767.64	\$13,880.67	\$13,997.09	\$14,117.00	\$14,240.51	\$137,257.61
E142480	DEPOOP	Depot Building Maintenance	Pest Control		\$400.00	\$412.00	\$424.36	\$437.09	\$450.20	\$463.71	\$477.62	\$491.95	\$506.71	\$521.91	\$4,585.55
			RCD Inspections		\$750.00	\$772.50	\$795.68	\$819.55	\$844.13	\$869.46	\$895.54	\$922.41	\$950.08	\$978.58	\$8,597.91
			Fire Equipment Inspections		\$120.00	\$123.60	\$127.31	\$131.13	\$135.06	\$139.11	\$143.29	\$147.58	\$152.01	\$156.57	\$1,375.67
			Air Conditioner Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$5,731.94
			Backflow Device Testing		\$550.00	\$566.50	\$583.50	\$601.00	\$619.03	\$637.60	\$656.73	\$676.43	\$696.72	\$717.63	\$6,305.13
			TV for training/Toolbox		\$1,000.00									\$0.00	\$1,000.00
			Unspecified Maintenance		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
			Contingency												\$0.00
			Budget allocation IE 379		\$5,820.00	\$4,889.60	\$4,961.29	\$5,035.13	\$5,111.18	\$19,997.20	\$5,270.20	\$5,353.31	\$5,438.91	\$5,527.07	\$52,596.20
E142480	YGGOP	Youth Precinct Shed/Building	Pest Control		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
			RCD Inspections		\$190.00	\$195.70	\$201.57	\$207.62	\$213.85	\$220.26	\$226.87	\$233.68	\$240.69	\$247.91	\$2,178.14
			Fire Equipment Inspections		\$130.00	\$133.90	\$137.92	\$142.05	\$146.32	\$150.71	\$155.23	\$159.88	\$164.68	\$169.62	\$1,490.30
			Acetylene Bottle Rental												\$0.00
			Backflow Device Testing												\$0.00
			Purchase new TV for training		\$1,000.00										\$1,000.00
			Unspecified Maintenance		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
			Contingency												\$0.00
			Budget allocation IE 379		\$4,070.00	\$3,087.10	\$3,104.71	\$3,122.85	\$3,141.54	\$3,160.79	\$3,180.61	\$3,201.03	\$3,222.06	\$3,243.72	\$32,534.41
E142480	MENSSHED	Community Garden / Mensshed Precinct Building (Shed)	Pest Control		\$275.00	\$283.25	\$291.75	\$300.50	\$309.51	\$318.80	\$328.36	\$338.22	\$348.36	\$358.81	\$3,152.57
			RCD Inspections		\$190.00	\$195.70	\$201.57	\$207.62	\$213.85	\$220.26	\$226.87	\$233.68	\$240.69	\$247.91	\$2,178.14
			Fire Equipment Inspections		\$130.00	\$133.90	\$137.92	\$142.05	\$146.32	\$150.71	\$155.23	\$159.88	\$164.68	\$169.62	\$1,490.30
			Acetylene Bottle Rental												\$0.00
			Backflow Device Testing												\$0.00
			Internal Office Crib Room Paint												\$0.00
			Unspecified Maintenance		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
			Contingency												\$0.00
			Budget allocation IE 379		\$2,095.00	\$2,112.85	\$2,131.24	\$2,150.17	\$2,169.68	\$2,189.77	\$2,210.46	\$2,231.77	\$2,253.73	\$2,276.34	\$21,821.01

COA	Job	Property details	Item Description	Change Frequency Years	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost			
SHIRE HOUSING																		
E142480	CARAOP	Caravan Park Chalet 2 Bedroom Disable Access Wandoo	Pest Control		\$275.00	\$283.25	\$291.75	\$300.50	\$309.51	\$318.80	\$328.36	\$338.22	\$348.36	\$358.81	\$3,152.57			
			RCD Inspections		\$190.00	\$195.70	\$201.57	\$207.62	\$213.85	\$220.26	\$226.87	\$233.68	\$240.69	\$247.91	\$247.91	\$2,178.14		
			Fire Equipment Inspections		\$130.00	\$133.90	\$137.92	\$142.05	\$146.32	\$150.71	\$155.23	\$159.88	\$164.68	\$169.62	\$169.62	\$1,490.30		
			Acetylene Bottle Rental													\$0.00		
			Air Conditioner Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$652.39	\$5,731.94		
			Internal Paint													\$0.00		
			Replacement Air Conditioner													\$0.00		
			Replacement Stove					\$1,500.00								\$1,500.00	\$3,000.00	
			Replacement Washing Machine		\$1,500.00						\$1,500.00						\$3,000.00	
			Unspecified Maintenance Contingency		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00	
																	\$0.00	
			Budget allocation IE 379		\$7,595.00	\$6,127.85	\$7,661.69	\$6,196.54	\$6,232.43	\$7,769.41	\$6,307.49	\$6,346.71	\$6,387.11	\$7,928.73	\$68,552.95			
E142480	CARAOP	Caravan Park Chalet 2 Bedroom Disable Access Sheoak	Pest Control		\$275.00	\$283.25	\$291.75	\$300.50	\$309.51	\$318.80	\$328.36	\$338.22	\$348.36	\$358.81	\$3,152.57			
			RCD Inspections		\$190.00	\$195.70	\$201.57	\$207.62	\$213.85	\$220.26	\$226.87	\$233.68	\$240.69	\$247.91	\$247.91	\$2,178.14		
			Fire Equipment Inspections		\$130.00	\$133.90	\$137.92	\$142.05	\$146.32	\$150.71	\$155.23	\$159.88	\$164.68	\$169.62	\$169.62	\$1,490.30		
			Acetylene Bottle Rental													\$0.00		
			Air Conditioner Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$652.39	\$5,731.94		
			Internal Paint													\$0.00		
			Replacement Air Conditioner													\$0.00		
			Replacement Stove					\$1,500.00								\$1,500.00	\$3,000.00	
			Replacement Washing Machine					\$1,500.00				\$1,500.00				\$3,000.00		
			Unspecified Maintenance Contingency		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00	
																	\$0.00	
			Budget allocation IE 379		\$6,095.00	\$6,127.85	\$9,161.69	\$6,196.54	\$6,232.43	\$6,269.41	\$6,307.49	\$7,846.71	\$6,387.11	\$7,928.73	\$68,552.95			
E142480	CARAOP	Caravan Park Campers Kitchen	Pest Control		\$275.00	\$283.25	\$291.75	\$300.50	\$309.51	\$318.80	\$328.36	\$338.22	\$348.36	\$358.81	\$3,152.57			
			RCD Inspections		\$190.00	\$195.70	\$201.57	\$207.62	\$213.85	\$220.26	\$226.87	\$233.68	\$240.69	\$247.91	\$247.91	\$2,178.14		
			Fire Equipment Inspections		\$130.00	\$133.90	\$137.92	\$142.05	\$146.32	\$150.71	\$155.23	\$159.88	\$164.68	\$169.62	\$169.62	\$1,490.30		
			Acetylene Bottle Rental													\$0.00		
			Air Conditioner Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$652.39	\$5,731.94		
			Replace Fridge						\$1,500.00					\$1,500.00		\$3,000.00		
			Replacement Stove					\$1,500.00							\$1,500.00	\$3,000.00		
			Unspecified Maintenance Contingency		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00	
																	\$0.00	
						Budget allocation IE 379		\$6,095.00	\$6,127.85	\$7,661.69	\$7,696.54	\$6,232.43	\$6,269.41	\$6,307.49	\$6,346.71	\$7,887.11	\$7,928.73	\$68,552.95
			E142480	CARAOP	Caravan Park chalet 1 Bedroom Salmon Gum	Pest Control		\$275.00	\$283.25	\$291.75	\$300.50	\$309.51	\$318.80	\$328.36	\$338.22	\$348.36	\$358.81	\$3,152.57
RCD Inspections		\$190.00				\$195.70	\$201.57	\$207.62	\$213.85	\$220.26	\$226.87	\$233.68	\$240.69	\$247.91	\$247.91	\$2,178.14		

COA	Job	Property details	Item Description	Change Frequency Years	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
		SHIRE HOUSING													
			Fire Equipment Inspections		\$130.00	\$133.90	\$137.92	\$142.05	\$146.32	\$150.71	\$155.23	\$159.88	\$164.68	\$169.62	\$1,490.30
			Acetylene Bottle Rental												\$0.00
			Air Conditioner Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$5,731.94
			Internal Paint												\$0.00
			Replacement Air Conditioner												\$0.00
			Replacement Stove				\$1,500.00							\$1,500.00	\$3,000.00
			Unspecified Maintenance Contingency		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00
															\$0.00
			Budget allocation IE 379		\$6,095.00	\$6,127.85	\$7,661.69	\$6,196.54	\$6,232.43	\$6,269.41	\$6,307.49	\$6,346.71	\$6,387.11	\$7,928.73	\$65,552.95
E142480	CARAOP	Caravan Park chalet 1 Bedroom Powderbark													
			Pest Control		\$275.00	\$283.25	\$291.75	\$300.50	\$309.51	\$318.80	\$328.36	\$338.22	\$348.36	\$358.81	\$3,152.57
			RCD Inspections		\$190.00	\$195.70	\$201.57	\$207.62	\$213.85	\$220.26	\$226.87	\$233.68	\$240.69	\$247.91	\$2,178.14
			Fire Equipment Inspections		\$130.00	\$133.90	\$137.92	\$142.05	\$146.32	\$150.71	\$155.23	\$159.88	\$164.68	\$169.62	\$1,490.30
			Acetylene Bottle Rental												\$0.00
			Air Conditioner Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$5,731.94
			Internal Paint												\$0.00
			Replacement Air Conditioner												\$0.00
			Replacement Stove				\$1,500.00							\$1,500.00	\$3,000.00
			Unspecified Maintenance Contingency		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00
															\$0.00
			Budget allocation IE 379		\$6,095.00	\$6,127.85	\$7,661.69	\$6,196.54	\$6,232.43	\$6,269.41	\$6,307.49	\$6,346.71	\$6,387.11	\$7,928.73	\$65,552.95
E136103	BCRCOP	Brookton Community Resource Centre													
			Pest Control		\$275.00	\$283.25	\$291.75	\$300.50	\$309.51	\$318.80	\$328.36	\$338.22	\$348.36	\$358.81	\$3,152.57
			RCD Inspections		\$190.00	\$195.70	\$201.57	\$207.62	\$213.85	\$220.26	\$226.87	\$233.68	\$240.69	\$247.91	\$2,178.14
			Fire Equipment Inspections		\$130.00	\$133.90	\$137.92	\$142.05	\$146.32	\$150.71	\$155.23	\$159.88	\$164.68	\$169.62	\$1,490.30
			Acetylene Bottle Rental												\$0.00
			Air Conditioner Services		\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$5,731.94
			Internal Paint												\$0.00
			Replacement Air Conditioner												\$0.00
			Replacement Stove												\$0.00
			Unspecified Maintenance Contingency		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00
															\$0.00
			Budget allocation IE 379		\$6,095.00	\$6,127.85	\$6,161.69	\$6,196.54	\$6,232.43	\$6,269.41	\$6,307.49	\$6,346.71	\$6,387.11	\$6,428.73	\$62,552.95
Muni Buildings					\$147,836.00	\$114,501.08	\$127,201.11	\$123,437.15	\$120,710.26	\$138,329.25	\$126,372.21	\$178,763.38	\$136,696.28	\$144,172.17	\$1,343,211.22

2026/27 Independent Living Units Maintenance Schedule

COA	Job	Property details	Item Description	Change Frequency Years	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost		
E087020	SENIOP	Senior Citizen Homes	Common Areas	Pest Control	\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97		
				Unspecified Maintenance Contingency	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00	
				Specified Maintenance	Replace faulty retic Whittington St												\$0.00
				Replace internal lawn & retic White St													\$0.00
				Budget allocation IE 379			\$5,250.00	\$5,257.50	\$5,265.23	\$5,273.18	\$5,281.38	\$5,289.82	\$5,298.51	\$5,307.47	\$5,316.69	\$5,326.19	\$52,865.97
E087020	U133WS	UNIT 1 33 WHITTINGTON ST		Pest Control	\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78		
				RCD Inspections / Smoke Alarm Testing	\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82		
				Air Conditioner Services	\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78		
				Rates, Rubbish and ESL	\$551.00	\$567.53	\$584.56	\$602.09	\$620.16	\$638.76	\$657.92	\$677.66	\$697.99	\$718.93	\$6,316.60		
				Specified Maintenance	External Painting				\$5,000.00								\$5,000.00
				Internal Painting						\$5,000.00							\$5,000.00
				Floor Coverings													\$0.00
				Replacement Air Conditioner						\$3,000.00							\$3,000.00
				Replacement Stove								\$1,000.00					\$1,000.00
				Unspecified Maintenance Contingency	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
	Budget allocation IE 379			\$2,636.00	\$2,670.08	\$2,705.18	\$7,741.34	\$10,778.58	\$3,816.94	\$2,856.44	\$2,897.14	\$2,939.05	\$2,982.22	\$42,022.97			
E087020	U233WS	UNIT 2 33 WHITTINGTON ST		Pest Control	\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97		
				RCD Inspections / Smoke Alarm Testing	\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82		
				Air Conditioner Services	\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78		
				Rates, Rubbish and ESL	\$551.00	\$567.53	\$584.56	\$602.09	\$620.16	\$638.76	\$657.92	\$677.66	\$697.99	\$718.93	\$6,316.60		
				Specified Maintenance	External Painting				\$5,000.00								\$5,000.00
				Blind Replacement	\$6,500.00												\$6,500.00
				Internal Painting						\$5,000.00							\$5,000.00
				Floor Coverings													\$0.00
				Replacement Air Conditioner						\$3,000.00							\$3,000.00
				Replacement Stove								\$1,000.00					\$1,000.00
	Unspecified Maintenance Contingency	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00			
	Budget allocation IE 379			\$9,186.00	\$2,721.58	\$2,758.23	\$7,795.97	\$10,834.85	\$3,874.90	\$2,916.15	\$2,958.63	\$3,002.39	\$3,047.46	\$49,096.16			
E087020	U333WS	UNIT 3 33 WHITTINGTON ST		Pest Control	\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97		
				RCD Inspections / Smoke Alarm Testing	\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82		
				Air Conditioner Services	\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78		
				Rates, Rubbish and ESL	\$551.00	\$567.53	\$584.56	\$602.09	\$620.16	\$638.76	\$657.92	\$677.66	\$697.99	\$718.93	\$6,316.60		
				Specified Maintenance	External Painting				\$5,000.00								\$5,000.00
				Internal Painting						\$5,000.00							\$5,000.00
				Floor Coverings													\$0.00
				Replacement Air Conditioner						\$3,000.00							\$3,000.00
				Replacement Stove								\$1,000.00					\$1,000.00

COA	Job	Property details	Item Description	Change Frequency Years	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
			Budget allocation IE 379		\$2,686.00	\$2,721.58	\$2,758.23	\$7,795.97	\$10,834.85	\$3,874.90	\$2,916.15	\$2,958.63	\$3,002.39	\$3,047.46	\$42,596.16
E087020	U140WS	UNIT 1 40 WHITE ST	Pest Control		\$175.00	\$180.25	\$185.66	\$191.23	\$196.96	\$202.87	\$208.96	\$215.23	\$221.68	\$147.58	\$1,925.43
			RCD Inspections / Smoke Alarm Testing		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$147.58	\$1,519.06
			Air Conditioner Services		\$200.00	\$210.00	\$216.30	\$222.79	\$229.47	\$236.36	\$243.45	\$250.75	\$258.27	\$147.58	\$2,214.98
			Rates, Rubbish and ESL		\$510.00	\$525.30	\$541.06	\$557.29	\$574.01	\$591.23	\$608.97	\$627.24	\$646.05	\$147.58	\$5,328.73
			Specified Maintenance		\$3,000.00										\$3,000.00
			External Painting												\$0.00
			Internal Painting												\$0.00
			Floor Coverings												\$0.00
			Replacement Air Conditioner					\$3,000.00						\$3,000.00	\$6,000.00
			Replacement Stove						\$1,000.00						\$1,000.00
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
			Budget allocation IE 379		\$5,520.00	\$2,554.60	\$2,586.24	\$5,618.83	\$3,652.39	\$2,686.96	\$2,722.57	\$2,759.25	\$2,797.02	\$5,090.34	\$35,988.20
E087020	U240WS	UNIT 2 40 WHITE ST	Pest Control		\$175.00	\$180.25	\$185.66	\$191.23	\$196.96	\$202.87	\$208.96	\$215.23	\$221.68	\$228.34	\$2,006.18
			RCD Inspections / Smoke Alarm Testing		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Air Conditioner Services		\$200.00	\$210.00	\$216.30	\$222.79	\$229.47	\$236.36	\$243.45	\$250.75	\$258.27	\$266.02	\$2,333.41
			Rates, Rubbish and ESL		\$510.00	\$525.30	\$541.06	\$557.29	\$574.01	\$591.23	\$608.97	\$627.24	\$646.05	\$665.43	\$5,846.58
			Specified Maintenance		\$3,000.00										\$3,000.00
			Internal Painting												\$0.00
			Floor Coverings												\$0.00
			Replacement Air Conditioner					\$3,000.00						\$3,000.00	\$6,000.00
			Replacement Stove						\$1,000.00						\$1,000.00
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
			Budget allocation IE 379		\$5,520.00	\$2,554.60	\$2,586.24	\$5,618.83	\$3,652.39	\$2,686.96	\$2,722.57	\$2,759.25	\$2,797.02	\$5,835.94	\$36,733.79
E087020	U340WS	UNIT 3 40 WHITE ST	Pest Control		\$175.00	\$180.25	\$185.66	\$191.23	\$196.96	\$202.87	\$208.96	\$215.23	\$221.68	\$228.34	\$2,006.18
			RCD Inspections / Smoke Alarm Testing		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Air Conditioner Services		\$200.00	\$210.00	\$216.30	\$222.79	\$229.47	\$236.36	\$243.45	\$250.75	\$258.27	\$266.02	\$2,333.41
			Rates, Rubbish and ESL		\$510.00	\$525.30	\$541.06	\$557.29	\$574.01	\$591.23	\$608.97	\$627.24	\$646.05	\$665.43	\$5,846.58
			Specified Maintenance		\$3,000.00										\$3,000.00
			Internal Painting												\$0.00
			Floor Coverings												\$0.00
			Replacement Air Conditioner					\$3,000.00						\$3,000.00	\$6,000.00
			Replacement Stove						\$1,000.00						\$1,000.00
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
			Budget allocation IE 379		\$5,520.00	\$2,554.60	\$2,586.24	\$5,618.83	\$3,652.39	\$2,686.96	\$2,722.57	\$2,759.25	\$2,797.02	\$5,835.94	\$36,733.79
E087020	U440WS	UNIT 4 40 WHITE ST	Pest Control		\$175.00	\$180.25	\$185.66	\$191.23	\$196.96	\$202.87	\$208.96	\$215.23	\$221.68	\$228.34	\$2,006.18

COA	Job	Property details	Item Description	Change Frequency Years	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
			RCD Inspections / Smoke Alarm Testing		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Air Conditioner Services		\$200.00	\$210.00	\$216.30	\$222.79	\$229.47	\$236.36	\$243.45	\$250.75	\$258.27	\$266.02	\$2,333.41
			Rates, Rubbish and ESL		\$510.00	\$525.30	\$541.06	\$557.29	\$574.01	\$591.23	\$608.97	\$627.24	\$646.05	\$665.43	\$5,846.58
			Specified Maintenance		\$3,000.00										\$3,000.00
			Internal Painting												\$0.00
			Floor Coverings												\$0.00
			Replacement Air Conditioner					\$3,000.00						\$3,000.00	\$6,000.00
			Replacement Stove						\$1,000.00						\$1,000.00
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
															\$0.00
			Budget allocation IE 379		\$5,520.00	\$2,554.60	\$2,586.24	\$5,618.83	\$3,652.39	\$2,686.96	\$2,722.57	\$2,759.25	\$2,797.02	\$5,835.94	\$36,733.79
E087020	U540WS	UNIT 5 40 WHITE	Pest Control		\$175.00	\$180.25	\$185.66	\$191.23	\$196.96	\$202.87	\$208.96	\$215.23	\$221.68	\$228.34	\$2,006.18
			RCD Inspections / Smoke Alarm Testing		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Air Conditioner Services		\$200.00	\$210.00	\$216.30	\$222.79	\$229.47	\$236.36	\$243.45	\$250.75	\$258.27	\$266.02	\$2,333.41
			Rates, Rubbish and ESL		\$510.00	\$525.30	\$541.06	\$557.29	\$574.01	\$591.23	\$608.97	\$627.24	\$646.05	\$665.43	\$5,846.58
			Specified Maintenance		\$3,000.00										\$3,000.00
			Internal Painting												\$0.00
			Floor Coverings												\$0.00
			Replacement Air Conditioner					\$3,000.00						\$3,000.00	\$6,000.00
			Replacement Stove						\$1,000.00						\$1,000.00
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
															\$0.00
			Budget allocation IE 379		\$5,520.00	\$2,554.60	\$2,586.24	\$5,618.83	\$3,652.39	\$2,686.96	\$2,722.57	\$2,759.25	\$2,797.02	\$5,835.94	\$36,733.79
E087020	U640WS	UNIT 6 40 WHITE	Pest Control		\$175.00	\$180.25	\$185.66	\$191.23	\$196.96	\$202.87	\$208.96	\$215.23	\$221.68	\$228.34	\$2,006.18
			RCD Inspections / Smoke Alarm Testing		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Air Conditioner Services		\$200.00	\$210.00	\$216.30	\$222.79	\$229.47	\$236.36	\$243.45	\$250.75	\$258.27	\$266.02	\$2,333.41
			Rates, Rubbish and ESL		\$510.00	\$525.30	\$541.06	\$557.29	\$574.01	\$591.23	\$608.97	\$627.24	\$646.05	\$665.43	\$5,846.58
			Specified Maintenance		\$3,000.00										\$3,000.00
			Internal Painting												\$0.00
			Floor Coverings												\$0.00
			Replacement Air Conditioner					\$3,000.00						\$3,000.00	\$6,000.00
			Replacement Stove						\$1,000.00						\$1,000.00
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
															\$0.00
			Budget allocation IE 379		\$5,520.00	\$2,554.60	\$2,586.24	\$5,618.83	\$3,652.39	\$2,686.96	\$2,722.57	\$2,759.25	\$2,797.02	\$5,835.94	\$36,733.79
E087020	U740WS	UNIT 7 40 WHITE	Pest Control		\$175.00	\$180.25	\$185.66	\$191.23	\$196.96	\$202.87	\$208.96	\$215.23	\$221.68	\$228.34	\$2,006.18
			RCD Inspections / Smoke Alarm Testing		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Air Conditioner Services		\$200.00	\$210.00	\$216.30	\$222.79	\$229.47	\$236.36	\$243.45	\$250.75	\$258.27	\$266.02	\$2,333.41
			Rates, Rubbish and ESL		\$510.00	\$525.30	\$541.06	\$557.29	\$574.01	\$591.23	\$608.97	\$627.24	\$646.05	\$665.43	\$5,846.58
			Specified Maintenance		\$3,000.00										\$3,000.00
			Internal Painting												\$0.00
			Floor Coverings												\$0.00

COA	Job	Property details	Item Description	Change Frequency Years	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
			Replacement Air Conditioner					\$3,000.00						\$3,000.00	\$6,000.00
			Replacement Stove						\$1,000.00						\$1,000.00
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
															\$0.00
			Budget allocation IE 379		\$5,520.00	\$2,554.60	\$2,586.24	\$5,618.83	\$3,652.39	\$2,686.96	\$2,722.57	\$2,759.25	\$2,797.02	\$5,835.94	\$36,733.79
E087020	U840WS	UNIT 8 40 WHITE	Pest Control		\$175.00	\$180.25	\$185.66	\$191.23	\$196.96	\$202.87	\$208.96	\$215.23	\$221.68	\$228.34	\$2,006.18
			RCD Inspections / Smoke Alarm Testing		\$135.00	\$139.05	\$143.22	\$147.52	\$151.94	\$156.50	\$161.20	\$166.03	\$171.01	\$176.14	\$1,547.62
			Air Conditioner Services		\$200.00	\$210.00	\$216.30	\$222.79	\$229.47	\$236.36	\$243.45	\$250.75	\$258.27	\$266.02	\$2,333.41
			Rates, Rubbish and ESL		\$510.00	\$525.30	\$541.06	\$557.29	\$574.01	\$591.23	\$608.97	\$627.24	\$646.05	\$665.43	\$5,846.58
			Specified Maintenance		\$3,000.00										\$3,000.00
			Blind Replacement												\$0.00
			Internal Painting												\$0.00
			Floor Coverings												\$0.00
			Replacement Air Conditioner					\$3,000.00						\$3,000.00	\$6,000.00
			Replacement Stove						\$1,000.00						\$1,000.00
			Unspecified Maintenance Contingency		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$15,000.00
															\$0.00
			Budget allocation IE 379		\$5,520.00	\$2,554.60	\$2,586.24	\$5,618.83	\$3,652.39	\$2,686.96	\$2,722.57	\$2,759.25	\$2,797.02	\$5,835.94	\$36,733.79
			Independent Living Units		\$63,918.00	\$33,807.54	\$34,176.77	\$73,557.07	\$66,948.78	\$38,352.24	\$35,767.81	\$36,195.85	\$36,636.72	\$60,345.23	\$479,706.01

2026/27 Housing Maintenance Schedule

Seq	COA	Job	Property details	Item Description	Change Frequency	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
SHIRE HOUSING																
1	E091010	U1MSUOP	STAFFH UNIT 1 / 4 MATTHEW STREET	Pest Control	Years	\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
				Rates, Rubbish and ESL		\$350.00	\$360.50	\$371.32	\$382.45	\$393.93	\$405.75	\$417.92	\$430.46	\$443.37	\$456.67	\$4,012.36
				Other Maintenance		\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$35,000.00
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
				Specified Maintenance			\$5,000.00									\$5,000.00
				Internal Painting				\$5,000.00								\$5,000.00
				Budget allocation IE 379		\$4,485.00	\$9,514.55	\$9,544.99	\$4,576.34	\$4,608.63	\$4,641.88	\$4,676.14	\$4,711.43	\$4,747.77	\$4,785.20	\$56,291.92
2	E091010	U2MSUOP	STAFFH UNIT 2 / 4 MATTHEW STREET	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
				Rates, Rubbish and ESL		\$350.00	\$360.50	\$371.32	\$382.45	\$393.93	\$405.75	\$417.92	\$430.46	\$443.37	\$456.67	\$4,012.36
				Other Maintenance		\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$35,000.00
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
				Specified Maintenance			\$5,000.00									\$5,000.00
				Internal Painting				\$5,000.00								\$5,000.00
				Budget allocation IE 379		\$4,485.00	\$9,514.55	\$9,544.99	\$4,576.34	\$4,608.63	\$4,641.88	\$4,676.14	\$4,711.43	\$4,747.77	\$4,785.20	\$56,291.92
7	E091010	28AWSOP	STAFFH 5 /28 WILLIAMS STREET	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
				Rates, Rubbish and ESL		\$350.00	\$360.50	\$371.32	\$382.45	\$393.93	\$405.75	\$417.92	\$430.46	\$443.37	\$456.67	\$4,012.36
				Other Maintenance		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
				Specified Maintenance												\$0.00
				Internal Painting												\$0.00
				Budget allocation IE 379		\$3,485.00	\$3,514.55	\$3,544.99	\$3,576.34	\$3,608.63	\$3,641.88	\$3,676.14	\$3,711.43	\$3,747.77	\$3,785.20	\$36,291.92
8	E091010	28BWSOP	STAFFH 6 /28 WILLIAMS STREET	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
				Rates, Rubbish and ESL		\$350.00	\$360.50	\$371.32	\$382.45	\$393.93	\$405.75	\$417.92	\$430.46	\$443.37	\$456.67	\$4,012.36

Seq	COA	Job	Property details	Item Description	Change Frequency	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
			SHIRE HOUSING		Years											
				Other Maintenance		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
			Specified Maintenance	External Painting												\$0.00
				Blinds Replacement												\$0.00
			Budget allocation IE 379			\$3,485.00	\$3,514.55	\$3,544.99	\$3,576.34	\$3,608.63	\$3,641.88	\$3,676.14	\$3,711.43	\$3,747.77	\$3,785.20	\$36,291.92
9	E091010	10MAOP	STAFFH 10 MARSH AVENUE	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$350.00	\$360.50	\$371.32	\$382.45	\$393.93	\$405.75	\$417.92	\$430.46	\$443.37	\$456.67	\$4,012.36
				Rates, Rubbish and ESL		\$420.00	\$432.60	\$445.58	\$458.95	\$472.71	\$486.90	\$501.50	\$516.55	\$532.04	\$548.00	\$4,814.83
				Other Maintenance		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$50,000.00
				Replacement Oven		\$3,500.00										\$3,500.00
				Replacement Stove												\$0.00
			Specified Maintenance	External Painting												\$0.00
				Internal Painting												\$0.00
				HWS replacement												\$0.00
			Budget allocation IE 379			\$9,655.00	\$6,189.65	\$6,225.34	\$6,262.10	\$6,299.96	\$6,338.96	\$6,379.13	\$6,420.50	\$6,463.12	\$6,507.01	\$66,740.78
15	E091010	23WHITOP	23 WHITTINGTON STREET	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
				Rates, Rubbish and ESL		\$2,450.00	\$2,523.50	\$2,599.21	\$2,677.18	\$2,757.50	\$2,840.22	\$2,925.43	\$3,013.19	\$3,103.59	\$3,196.69	\$28,086.50
				Other Maintenance		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
			Specified Maintenance	External Painting												\$0.00
				Internal Painting												\$0.00
				Carpets												\$0.00
			Budget allocation IE 379			\$5,585.00	\$5,677.55	\$5,772.88	\$5,871.06	\$5,972.19	\$6,076.36	\$6,183.65	\$6,294.16	\$6,407.99	\$6,525.23	\$60,366.07
16	E091010	25WHITOP	25 WHITTINGTON STREET	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
				Rates, Rubbish and ESL		\$2,450.00	\$2,523.50	\$2,599.21	\$2,677.18	\$2,757.50	\$2,840.22	\$2,925.43	\$3,013.19	\$3,103.59	\$3,196.69	\$28,086.50
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
				Other Maintenance		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$25,000.00
			Specified Maintenance	External Painting												\$0.00
				Internal Painting												\$0.00
				Carpets												\$0.00
			Budget allocation IE 379			\$5,585.00	\$5,677.55	\$5,772.88	\$5,871.06	\$5,972.19	\$6,076.36	\$6,183.65	\$6,294.16	\$6,407.99	\$6,525.23	\$60,366.07

Seq	COA	Job	Property details	Item Description	Change Frequency	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
			SHIRE HOUSING		Years											
			SHIRE HOUSING TOTAL			\$36,765.00	\$43,602.95	\$43,951.04	\$34,309.57	\$34,678.86	\$35,059.22	\$35,451.00	\$35,854.53	\$36,270.16	\$36,698.27	\$372,640.60
			MADISON SQUARE													
10	E092010	U1MSOP	UNIT 1 HOUSE MADISON SQUARE	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$100.00	\$103.00	\$106.09	\$109.27	\$112.55	\$115.93	\$119.41	\$122.99	\$126.68	\$130.48	\$1,146.39
				Rates, Rubbish and ESL		\$2,115.00	\$2,178.45	\$2,243.80	\$2,311.12	\$2,380.45	\$2,451.86	\$2,525.42	\$2,601.18	\$2,679.22	\$2,759.60	\$24,246.10
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
			Specified Maintenance	External Painting												\$0.00
				Internal Painting												\$0.00
				Floor Coverings												\$0.00
				Unspecified Maintenance		\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$27,500.00
				Contingency												\$0.00
			Budget allocation IE 379			\$7,600.00	\$5,178.00	\$5,258.34	\$5,341.09	\$5,426.32	\$5,514.11	\$5,604.54	\$5,697.67	\$5,793.60	\$5,892.41	\$57,306.09
11	E092010	U2MSOP	UNIT 2 HOUSE MADISON SQUARE	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$100.00	\$103.00	\$106.09	\$109.27	\$112.55	\$115.93	\$119.41	\$122.99	\$126.68	\$130.48	\$1,146.39
				Rates, Rubbish and ESL		\$2,115.00	\$2,178.45	\$2,243.80	\$2,311.12	\$2,380.45	\$2,451.86	\$2,525.42	\$2,601.18	\$2,679.22	\$2,759.60	\$24,246.10
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
			Specified Maintenance	External Painting												\$0.00
				Internal Painting												\$0.00
				Floor Coverings												\$0.00
				Replace bathroom cupboard												\$0.00
				Replace hand basin												\$0.00
				Unspecified Maintenance		\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$27,500.00
				Contingency												\$0.00
			Budget allocation IE 379			\$7,600.00	\$5,178.00	\$5,258.34	\$5,341.09	\$5,426.32	\$5,514.11	\$5,604.54	\$5,697.67	\$5,793.60	\$5,892.41	\$57,306.09
12	E092010	U3MSOP	UNIT 3 HOUSE MADISON SQUARE	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35		\$2,031.82
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35		\$1,879.43
				Air Conditioner Services		\$100.00	\$103.00	\$106.09	\$109.27	\$112.55	\$115.93	\$119.41	\$122.99	\$126.68		\$1,015.91
				Rates, Rubbish and ESL		\$2,115.00	\$2,178.45	\$2,243.80	\$2,311.12	\$2,380.45	\$2,451.86	\$2,525.42	\$2,601.18	\$2,679.22		\$21,486.51
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
			Specified Maintenance	External Painting												\$0.00
				Internal Painting												\$0.00
				Floor Coverings												\$0.00
				Replace hand basin												\$0.00

Seq	COA	Job	Property details	Item Description	Change Frequency	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	10 Year Cost
			SHIRE HOUSING		Years											
				Unspecified Maintenance Contingency		\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$27,500.00
																\$0.00
				Budget allocation IE 379		\$7,600.00	\$5,178.00	\$5,258.34	\$5,341.09	\$5,426.32	\$5,514.11	\$5,604.54	\$5,697.67	\$5,540.25	\$2,500.00	\$53,913.68
13	E092010	U4MSOP	UNIT 4 HOUSE MADISON SQUARE	Pest Control		\$200.00	\$206.00	\$212.18	\$218.55	\$225.10	\$231.85	\$238.81	\$245.97	\$253.35	\$260.95	\$2,292.78
				RCD Inspections / Smoke Alarm Testing		\$185.00	\$190.55	\$196.27	\$202.15	\$208.22	\$214.47	\$220.90	\$227.53	\$234.35	\$241.38	\$2,120.82
				Air Conditioner Services		\$100.00	\$103.00	\$106.09	\$109.27	\$112.55	\$115.93	\$119.41	\$122.99	\$126.68	\$130.48	\$1,146.39
				Rates, Rubbish and ESL		\$2,115.00	\$2,178.45	\$2,243.80	\$2,311.12	\$2,380.45	\$2,451.86	\$2,525.42	\$2,601.18	\$2,679.22	\$2,759.60	\$24,246.10
				Replacement Air Conditioner												\$0.00
				Replacement Stove												\$0.00
				Specified Maintenance												\$0.00
				External Painting												\$0.00
				Internal Painting												\$0.00
				Floor Coverings												\$0.00
				Unspecified Maintenance Contingency		\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$27,500.00
																\$0.00
				Budget allocation IE 379		\$7,600.00	\$5,178.00	\$5,258.34	\$5,341.09	\$5,426.32	\$5,514.11	\$5,604.54	\$5,697.67	\$5,793.60	\$5,892.41	\$57,306.09
14	E092010	U5MSOP	MADISON SQUARE COMMON AREA	Pest Control		\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$2,865.97
				Specified Maintenance												\$0.00
				Driveway paving maintenance												\$0.00
				Unspecified Maintenance Contingency		\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$14,000.00
																\$0.00
						\$1,650.00	\$1,657.50	\$1,665.23	\$1,673.18	\$1,681.38	\$1,689.82	\$1,698.51	\$1,707.47	\$1,716.69	\$1,726.19	\$16,865.97
						\$32,050.00	\$22,369.50	\$22,698.59	\$23,037.54	\$23,386.67	\$23,746.27	\$24,116.66	\$24,498.16	\$24,637.75	\$21,903.42	\$242,697.90
				Housing		\$68,815.00	\$65,972.45	\$66,649.62	\$57,347.11	\$58,065.53	\$58,805.49	\$59,567.66	\$60,352.69	\$60,907.91	\$58,601.69	\$615,338.50

12.04.26.04 2026/27 10 YEAR PLANT REPLACEMENT PROGRAM

File No:	Not Applicable
Date of Meeting:	16 April 2026
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Kevin D'Alton Acting MIW
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider endorsing the 26/27 Plant Replacement Program as presented and to consider inclusion as part of its annual budget deliberations.

Background:

The Shire of Brookton's 10 year Plant Replacement Program is reviewed annually and provides a structured changeover and acquisition plan for all its machinery and vehicles. Council adopted the 2025/26 Plant Replacement Program in June 2025.

Staff have utilised the Institute of Public Works Engineers Australia's (IPWEA) Plant and Vehicle Management Manual optimum replacement timings as the basis of the program. This document is recognised as best practice for local government in Australia and ensures that the fleet is managed efficiently and is updated to meet Councils current and future plant requirements. An excerpt of the Manual is included at Attachment 12.04.26.04B.

Consultation:

Consultation in respect to the Plant Replacement Program has occurred between the Shire of Brookton's Chief Executive Officer, Acting Manager Infrastructure and Works, Works Coordinator and Operators.

Statutory Environment:

Section 3.57 (Tenders for providing goods and services) and section 3.58 (Disposing of Property) of the Local Government Act 1995 are applicable to this item.

Relevant Plans and Policy:

Council Policies 2.30 (Light Vehicle) and 2.36 (Procurement) are relevant and are used by staff where required.

Financial Implications:

The estimated purchase cost for the 2026/27 Plant Replacement Program is \$625,000. with the total disposal value based on current market trends calculated at \$20,000. The total investment in 2026/27 will be \$605,000.

Risk Assessment:

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

There are no notable community or strategic objectives identified in this report.

Comment

The draft plant replacement program for FY26/27 has been adjusted to meet the recommendations in the Institute of Public Works Engineering Australia Plant & Vehicle Management Manual and is presented to Council for adoption.

The draft Plant Replacement Program is Attachment 12.04.26.04A and includes Part 2 of the Plant and Heavy Vehicle management document in Attachment 12.04.26.04B.

It is proposed that Council changeover its existing 5 tonne Hino Truck and purchase new a Front End Loader to replace the existing 624L John Deere Front End Loader that will be relocated to the Brookton Refuse site and new Tractor with mowing and slashing attachments for townsite works and parks and gardens mowing.

OFFICER'S RECOMMENDATION

That Council endorse the proposed 2026/27 Plant Replacement Program included at Attachment 12.04.26.04A consider possible inclusion as part of its annual budget deliberations.

(Simple majority vote required)

Attachments

Attachment 12.04.26.04A – 2026/27 Plant Replacement Program.

Attachment 12.04.26.04B – IPWEA Plant Replacement Guidelines.

2026/27 Plant Replacement Program

Asset No. Reg No.	Plant Description	Use	Year of Manufacture	Current Hour / km	Replacement Due	Budget for 2026/27	Budget for 2027/28	Budget for 2028/29	Budget for 2029/30	Budget for 2030/31	Budget for 2031/32	Budget for 2032/33	Budget for 2033/34	Budget for 2034/35	Budget for 2035/36
						1	2	3	4	5	6	7	8	9	10
Graders															
PG8 BO 5515	Grader John Deere 670G	Maintenance	2017	7686.0	8,000hrs 10 years		540,000 (100,000)								
PG9 BO 5509	Grader John Deere 670GP	Construction	2020	4168.0	8,000hrs 10 years					540,000 (100,000)					
Heavy Trucks															
PT18 BO 437	Truck 6 Wheeler Hino	Construction	2023	30662.0	500,000km 8 years							237,000 (35,000)			
PT14 BO 637	Truck 6 Wheeler Hino	Construction	2019	107759.0	500,000km 10 years				230,000 (35,000)						
PT17 BO727	Water Cart Hino 700 SERIES	Construction	2023	15545.0	500,000km 8 years								350,000 (35,000)		
Light Trucks															
PT15 BO 5593	5 Tonne Truck Hino	Maintenance	2020	96200.0	200,000km 8 years	100,000 (20,000)									100,000 (20,000)
PT16 BO 207	2 Tonne Truck Hino	Parks & Gardens	2022	22000.0	200,000km 8 years							80,000 (10,000)			
Loaders															
PL7 BO 5589	Loader John Deere 624L	Construction	2019	2310.5	8,000hrs 8 years	375,000 0									
PTR5 BO 5459	Loader Case Skid Steer	Construction	2013	266.0	5,000hrs 5 years							110,000 (20,000)			
PE01 BO 5418	Excavator Yanmah Excavator	Construction	2024	46.0	5,000hrs 9 years								110,000 (20,000)		
Rollers															
PR12 1IKT 738	Roller Bomag Multi Tyred	Construction	2023	24.5	5,000hrs 10 years									220,000 (50,000)	
PR9 BO 5416	Roller Bomag Smooth Drum	Construction	2012	2697.0	5,000hrs 10 years										230,000 (50,000)
Street Sweeper															

Asset No. Reg No.	Plant Description	Use	Year of Manufacture	Current Hour / km	Replacement Due	Budget for 2026/27	Budget for 2027/28	Budget for 2028/29	Budget for 2029/30	Budget for 2030/31	Budget for 2031/32	Budget for 2032/33	Budget for 2033/34	Budget for 2034/35	Budget for 2035/36
PRB2 BO 4539	Street Sweeper Sewell Tow Behind	Maintenance	2019	N/A	2,000hrs 5 years				50,000 (5,000)						

Mowers

PM9 1GXF299	Cub Cadet Zero Turn Mower	Parks & Gardens	2019	225.0	2,000hrs 5 years				35,000 (2,000)						
PM10 BO 122	Toro Reelmaster Sidewinder	Parks & Gardens	2020	578.0	2,000hrs 5 years						60,000 (5,000)				
TBC	Small Tractor - Mower	Parks & Gardens	2026			150,000									

Trailers

PPT1 1TJV015	Howard Porter Tandem Trailer	Construction	2009	N/A	10 years				70,000 (10,000)						
PPT2 BO 4357	Howard Porter Tandem Trailer	Construction	2011	N/A	10 years						70,000 (10,000)				
PPT3 1TBH117	Boxtop Trailer With Dog Cage	Maintenance	2011	N/A	10 years				5,000 (500)						
PPT4 BO 4365	Portable Traffic Lights With Trailer	Construction	2011	N/A	10 years									30,000 (1,000)	
PT5 1TPV113	Portable Message Board With Trailer	Maintenance	2014	N/A	10 years									40,000 (5,000)	
PT6 1TPV114	Portable Message Board With Trailer	Maintenance	2014	N/A	10 years									40,000 (5,000)	
PPT8 1TND460	Wangst Fuel Trailer 2000ltr	Construction	2012	N/A	10 years				10,000 (1,000)						
PPT9 1TSN195	Coastmac 4.5 Tonne Plant Trailer	Maintenance	2017	N/A	10 years				20,000 (10,000)						
PPT10 1TUK088	Coastmac Galvanised Trailer with Generator	Construction	2019	N/A	10 years						10,000 (1,000)				
PPT11 1TUW260	Custom Made Toilet Trailer	Construction	2019	N/A	10 years				10,000 (1,000)						
PCBT 6TA124	Custom Made Boxtop Trailer	Maintenance	1978	N/A	10 years										
PSP11 KM21736	Custom Made Boxtop Signs Trailer	Construction	1979	N/A	10 years										

Asset No. Reg No.	Plant Description	Use	Year of Manufacture	Current Hour / km	Replacement Due	Budget for 2026/27	Budget for 2027/28	Budget for 2028/29	Budget for 2029/30	Budget for 2030/31	Budget for 2031/32	Budget for 2032/33	Budget for 2033/34	Budget for 2034/35	Budget for 2035/36
PCBT01 1TKK143	Trailer Maintenance	Maintenance	1978	N/A	10 years										
Bus															
PCB1 BO 659	Community Bus Toyota Coaster	Community	2003	125058.0	150,000km 8 years				150,000						
Light Fleet Vehicles															
PAV6 01BO	Isuzu MU-X	CEO	2026	2500.0	90,000km 3 years				60,000 (25,000)			60,000 (25,000)			60,000 (25,000)
PAV3 7BO	Isuzu 4X4 Diesel	MIW	2025	13000.0	90,000km 3 years				55,000 (25,000)			55,000 (25,000)			55,000 (25,000)
PAV7 1BO	Isuzu MU-X Sedan Petrol	MCC	2021	9846.0	90,000km 3 years			55,000 (25,000)			55,000 (25,000)			55,000 (25,000)	
PU35 1GYK393	Mitsubishi Triton 4 x 4 Diesel	CESM	2020	130601.0	90,000km 3 years			65,000 (25,000)			65,000 (25,000)			65,000 (25,000)	
PU40 BO 731	Mitsubishi Triton GLX 4X4 Diesel	Senior LH Works	2024	3024.0	90,000km 3 years			55,000 (25,000)			55,000 (25,000)			55,000 (25,000)	
PU39 19BO	Mitsubishi Triton GLX 4X4 Diesel	WC	2024	10000.0	90,000km 3 years			55,000 (25,000)			55,000 (25,000)			55,000 (25,000)	
PU34 33BO	Mitsubishi Triton GLX 4 x 4 Diesel	Construction	2024	102888.0	90,000km 3 years			50,000 (25,000)			50,000 (25,000)			50,000 (25,000)	
PU38 1HSZ 894	Isuzu D-Max 4 x 2 Diesel	BMO	2022	27896.0	90,000km 3 years			48,000 (15,000)			48,000 (15,000)			48,000 (15,000)	
PU33 BO039	Mitsubishi Triton GLX 4 x 2 Diesel	Parks & Gardens	2019	83956.0	90,000km 3 years			45,000 (15,000)			45,000 (15,000)			45,000 (15,000)	
PU37 1HDJ517	Tunland Foton 4 x 2 Diesel	Grader Operator	2020	123632.0	90,000km 3 years			45,000 (15,000)			45,000 (15,000)			45,000 (15,000)	
Miscellaneous															
PVAC	Billy Goat Vacuum	Parks & Gardens	2019	N/A	8 years						20,000 (1,000)				
Purchase Cost						625,000	820,000	253,000	580,000	820,000	413,000	427,000	740,000	473,000	440,000
Trade In Value						(20,000)	(225,000)	(95,000)	(44,500)	(225,000)	(97,000)	(65,000)	(180,000)	(145,000)	(61,000)
Total Purchase Cost						605,000	595,000	158,000	535,500	595,000	316,000	362,000	560,000	328,000	379,000

Asset No. Reg No.	Plant Description	Use	Year of Manufacture	Current Hour / km	Replacement Due	Budget for 2026/27	Budget for 2027/28	Budget for 2028/29	Budget for 2029/30	Budget for 2030/31	Budget for 2031/32	Budget for 2032/33	Budget for 2033/34	Budget for 2034/35	Budget for 2035/36
					Total Purchase Cost	(605,000)	(595,000)	(158,000)	(535,500)	(595,000)	(316,000)	(362,000)	(560,000)	(328,000)	(379,000)
					Plant Reserve Opening Balance	515,786	285,786	65,786	282,786	122,286	(97,714)	(38,714)	(25,714)	(210,714)	(87,214)
					Budgeted Transfer From Municipal Funds	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
					Budgeted Transfer From Municipal Funds Minus Budgeted Spend	(230,000)	(220,000)	217,000	(160,500)	(220,000)	59,000	13,000	(185,000)	47,000	375,000
					Closing Balance of Plant Reserve Fund	285,786	65,786	282,786	122,286	(97,714)	(38,714)	(25,714)	(210,714)	(163,714)	287,786

IPWEA Plant Replacement Guidelines

Optimum Replacement benchmarks recommended in the Institute of Public Works Engineering Australia (IPWEA) Plant & Vehicle Management Manual

Part 2 - Plant / Heavy Vehicle Replacement & Management

2.2.1 Utilisation

Plant and Heavy Vehicle Utilisation be reviewed at least annually to ensure machinery is meeting budget utilisation forecasts

2.2.2 Optimum Replacement Timing

The optimum replacement timing for a vehicle or an item of plant is calculated to best estimate the optimum time, in either kilometres or engine hours, and time, to achieve the lowest average annual cost during the life of the machine.

The optimum replacement point in the life of the plant item is near when the decreasing line of depreciation intersects with the increasing cost of repairs and maintenance costs. Actual depreciation figures will show two distinct steep drops in resale value. The first significant drop is immediately post purchase. The second drop is prior to a major component overhaul, which is when second hand buyers are aware of a large impending repair and maintenance bill.

Utilisation is as critical in optimum replacement as time, understanding the importance of replacing plant before resale values fall dramatically and repairs & maintenance costs increase. Adopting optimum replacement reduces annual plant replacement costs in the long term, reduce maintenance costs and most importantly reduce downtime in the outside operations.

Group / Type	Utilisation - Engine Hrs / Kms Travelled	Optimum Replacement Timing	
		Years	Kms / Hrs
Grader	1,000 hrs	10	8,000 hrs
Loader	800 hrs	8	8,000 hrs
Backhoe Loader	800 hrs	7	5,000 hrs
Skid Steer	700 hrs	5	5,000 hrs
Excavator (15 Tonne)	1,000 hrs	10	8,000 hrs
Excavator (8 Tonne)	800 hrs	10	8,000 hrs
Excavator (3.5 Tonne)	700 hrs	8	5,000 hrs
Heavy duty Truck (HR & HC)	35,000 kms	8	500,000 kms
Medium duty Truck (MR)	20,000 kms	8	200,000 kms
Light duty Truck (LR)	10,000 kms	6	150,000 kms
Rubber Tyred Roller	500 hrs	10	5,000 hrs
Vibrating Drum Roller	500 hrs	8	5,000 hrs
Mower Front Deck	500 hrs	5	2,000 hrs
Slasher Mower	500 hrs	7	5,000 hrs
Tractor (PTO hours)	800 hrs	7	5,000 hrs
Rear Lift Compactor	1,000 hrs	10	8,000 hrs
Side Lift Compactor	25,000 kms / 1,700 hrs	8	8,000 hrs

Group / Type	Utilisation - Engine Hrs / Kms Travelled	Optimum Replacement Timing	
		Years	Kms / Hrs
Landfill Compactor	1,000 hrs	10	8,000 hrs
Landfill Wheel Loader	1,000 hrs	10	8,000 hrs
Road Sweeper (Large)	1,700 hrs	8	8,000 hrs
Road/Footpath Sweeper (Small)	500 hrs	5	2,000 hrs
Wood Chipper	800 hrs	8	5,000 hrs
Bus Mini	20,000 kms	8	150,000 kms
Trailer Heavy	N/A	15	N/A
Trailer Light	N/A	10	N/A

13.04.26 COMMUNITY SERVICES REPORTS

Nil.

14.04.26 CORPORATE SERVICES REPORTS

14.04.26.01 LIST OF PAYMENTS – MARCH 2026

File No:	N/A
Date of Meeting:	16 April 2026
Location/Address:	14 White Street, Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Katie Rigg – Finance Officer Creditors
Authorising Officer:	Deanne Sweeney – Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	19 March 2026

Summary of Report:

The purpose of this report is to present the list of payments for the month of March 2026, as required under the *Local Government (Financial Management) Regulations 1996*.

Description of Proposal:

The accounts paid under Delegation 1.1, Power to Make Payments, are included within Attachment 14.04.26.01A.

A detailed transaction listing of credit card expenditure paid for the period ended 31 March 2026 is contained within Attachment 14.04.26.01B.

In the period ended 31st March 2026, there were no purchases completed on fuel cards.

Background:

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13 (1)* schedules of all payments made through Council's bank accounts are presented to Council for inspection.

Consultation:

There has been no consultation on this matter.

Statutory Environment:

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* states:

13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*
 - (a) *the payee's name; and*
 - (b) *the amount of the payment; and*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*

- (2) A list of accounts for approval to be paid is to be prepared each month showing —
- (a) for each account which requires council authorisation in that month —
- (i) the payee’s name; and
- (ii) the amount of the payment; and
- (iii) sufficient information to identify the transaction; and
- (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub-regulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.
- 13A. Payments by employees via purchasing cards
- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
- (a) the payee’s name;
- (b) the amount of the payment;
- (c) the date of the payment;
- (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Local Government (Administration) Regulations 1996

13. Publication of unconfirmed minutes of meetings (Act s. 5.25(1)(i))

- (1) The CEO must publish on the local government’s official website —
- (a) the unconfirmed minutes of each council and committee meeting that is open to members of the public;

Relevant Plans and Policy:

Policy 2.15 Procurement.

Financial Implications:

No financial implications have been identified at the time of preparing this report.

Risk Assessment:

The risk in relation to this matter is assessed as ‘Medium’ on the basis that if Council does not accept the payments. The risk identified would be failure to fulfil statutory regulations or compliance requirements. Shire Officer’s provide a full detailed listing of payments made in a timely manner.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
	Almost Certain	Medium	High	High	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
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LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This report relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment:

Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shire’s Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be provided to Council, where such delegation is made.

OFFICER’S RECOMMENDATION

That Council receive:

- 1. the list of accounts, totalling \$811,998.84 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of March 2026, as contained within Attachment 14.04.26.01A; and***
- 2. the list of credit card transactions, totalling \$3,141.29 paid in March 2026, as contained within Attachment 14.04.26.01B.***

(Simple majority vote required)

Attachments

Attachment 14.04.26.01A – List of accounts paid.

Attachment 14.04.26.01B – Credit card transactions.

List of Payments Paid in March 2026

Chq/EFT	Date	Name	Description	Amount
EFT18059	12/03/2026	AC ELECTRICS WA	SUPPLY AND REPLACE DAMAGED POWERHEAD CARAOP JANUARY 26	\$1,218.25
EFT18060	12/03/2026	ALCOLIZER TECHNOLOGY	DRUGLIZER LE5 CALIBRATION & SERVICE FEBRUARY 26	\$621.50
EFT18061	12/03/2026	ALTUS TRAFFIC PTY LTD	TRAFFIC CONTROL YORK/WILLIAMS ROAD 16/02/26-20/02/26	\$32,630.82
EFT18062	12/03/2026	ATKINS MECHANICAL SERVICE	REPLACE/INSTALL SUBSTITUTE FUEL PUMP PSP11 FEBRUARY 26	\$533.83
EFT18063	12/03/2026	B & N EYRE BROOKTON NEWSAGENCY	PAINT BRUSH SET -- BOOKCASE	\$43.90
EFT18064	12/03/2026	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH JANUARY & FEBRUARY MONTHLY FINANCIAL STATEMENTS INCLUDING FUEL ALLOCATIONS & BAS 6HRS FEBRUARY 26	\$968.00
EFT18065	12/03/2026	BOC GASES	WORKS RENTAL CHARGES OXYGEN, ACETYLENE, ARGOSHIELD, OXYGEN MEDICAL DEPOOP 29/01/26 - 25/02/26	\$54.14
EFT18066	12/03/2026	BOOKEASY AUSTRALIA PTY LTD	ROOM MANAGER MONTHLY FEE FEBRUARY 26 CARAOP	\$242.00
EFT18067	12/03/2026	BROOKTON GIRL GUIDES	AUSTRALIA DAY EVENT COHOST DONATION JANUARY 26	\$400.00
EFT18068	12/03/2026	BROOKTON PLUMBING	EXCAVATE SITE, REPLACE PUMP, PUMPOUT SEPTIC TANK CARAOP & REPLACE TAPS & UNBLOCK VANITYS U340WS, U640WS MARCH 26	\$3,641.00
EFT18069	12/03/2026	BROOKTON PROFESSIONAL SERVICES CENTRE	CRC RENT MARCH 26	\$1,050.00
EFT18070	12/03/2026	BUILDING & ENERGY	BSL PAYMENT FOR FEBRUARY 26, 1X LEVY COLLECTED A2638	\$1,274.03
EFT18071	12/03/2026	BUNNINGS TRADE	GARDENGLO 200LM SOLAR POWERED TWIN LED SPOTLIGHT X 8 SCULPTURE COMPETITION FEBRUARY 26	\$372.40
EFT18072	12/03/2026	C.A HARTL & C.E HARTL T/A JELCOBINE FARMS	4X LONG TABLE CENTRES IN CONTAINER WITH YELLOW & PINK FLOWERS, 2X FLORAL BOUQUET LARGE FEBRUARY 26 1E1150400.379	\$560.00
EFT18073	12/03/2026	CHARLOTTE COOKE	REIMBURSE SFO PARKING ERP DEMONSTRATION 05/03/26 - 06/03/26	\$28.00
EFT18074	12/03/2026	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$292.04
EFT18075	12/03/2026	CONTRACT AQUATIC	SWIMMING POOL MANAGEMENT SERVICES MARCH 26	\$23,925.00
EFT18076	12/03/2026	CORSIGN WA PTY LTD	PURCHASE OF STOP HERE SIGNAGE & FREIGHT DEPOOP JANUARY 26	\$1,206.70

Chq/EFT	Date	Name	Description	Amount
EFT18077	12/03/2026	COTERRA ENVIRONMENT	ENVIRONMENTAL SERVICES DRF DANGIN MEARS ROAD - FAUNA & BLACK COCKATOO HABITAT SURVEY TRAVEL WBSF3 16/12/25-22/02/26	\$961.40
EFT18078	12/03/2026	CUBALLING WINDSCREENS	INSURANCE EXCESS FOR MAZDA CX-8 WINDCREEN PAV6 MARCH 26	\$300.00
EFT18079	12/03/2026	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	SUPPLY & INSTALL FUJICLEAN SEWER TREATMENT SYSTEM AT ROBINSON ROAD PUBLIC TOILET ROBIATU MARCH 26	\$28,930.00
EFT18080	12/03/2026	DAVID WILLS AND ASSOCIATES	RAILWAY SAFETY MANAGEMENT PLAN AND PROTECTION OFFICER VARIATION 2 (EFFLUENT STORAGE DAM YOURALLING RD & EFFLUENT PIPE RAILWAY CROSSING WHITHALL STREET) SEWEOP JANUARY 26	\$4,182.19
EFT18081	12/03/2026	DEANNE SWEENEY	REIMBURSE MCC PARKING ERP DEMONSTRATION 05/03/26	\$14.00
EFT18082	12/03/2026	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	HUSQVARNA CONNECTOR HOSE & TAP ADAPTOR WBOP DECEMBER 25 & CARAVAN PARK MONTHLY PURCHASES JANUARY 2026 20L BIN, 25L BIN & TILBURY PLATFORM TROLLEY 150KG CAPACITY & STORAGE TUBS & LOCKABLE DOOR HANDLE BCRC FEBRUARY 26	\$260.88
EFT18083	12/03/2026	GARDNER AUTOS PTY LTD	1BO 30,000KM SERVICE FEBRUARY 26	\$1,019.15
EFT18084	12/03/2026	GREAT SOUTHERN FUEL SUPPLIES	7000L DIESEL @ \$1.47738EX FEBRUARY 26	\$22,711.77
EFT18085	12/03/2026	GREENFIELD TECHNICAL SERVICES	PROVISION OF SITE INSPECTION, PROJECT AND FINANCIAL MANAGEMENT FOR AGRN1061 SERVICES PROVIDED 01/01/26 - 31/01/26	\$1,133.83
EFT18086	12/03/2026	HARRIYANDLE FAMILY TRUST	TECHNICAL AND PROJECT MANAGEMENT SERVICES FEBRUARY 26 & SITE VISIT 20/02/26 RICHR2R	\$3,652.00
EFT18087	12/03/2026	IT VISION	ALTUS ECM UPGRADE FEBRUARY	\$1,100.00
EFT18088	12/03/2026	KENNEDYS (AUSTRALASIA) PARTNERSHIP	MEMBER RETAINED RISK PAYMENT - MANAGEMENT LIABILITY POLICY JANUARY 26	\$1,877.15
EFT18089	12/03/2026	LANDGATE (DOLA)	GRV INTERIM VALUATIONS - REGIONAL SCHEDULE NO: G2026/1 06/12/25 - 16/01/26	\$51.68
EFT18090	12/03/2026	LGIS INSURANCE	EMPLOYEE ASSISTANCE PROGRAM 25/26 ADMIN, CRC, DEPOT	\$2,823.15
EFT18091	12/03/2026	MARKET CREATIONS AGENCY MARKET CREATIONS AGENCY PTY LTD	WEBSITE DESIGN REFRESH PHASE 4 FEBRUARY 26	\$1,891.78
EFT18092	12/03/2026	MCLEODS BARRISTERS & SOLICITORS	LEGAL ADVICE ON THE APPLICATION OF THE NOONGAR BOODJA LAND SUB PTY LTD'S RATES EXEMPTION FEBRUARY 26	\$2,934.80

Chq/EFT	Date	Name	Description	Amount
EFT18093	12/03/2026	NARROGIN BETTA HOME LIVING	1X SLUMBERCARE BED BASE - SINGLE, 1X SLUMBERCARE BED BASE - QUEEN MARCH 26 CARAOP	\$3,150.00
EFT18094	12/03/2026	NARROGIN TOYOTA / MAZADA	CESM VEHICLE 45,000KM SERVICE & SAFETY INSPECTION FEBRUARY 26 PU41	\$546.96
EFT18095	12/03/2026	NEW GROUND WATER SERVICES PTY LTD	WETTING AGENT INSECTICIDE & SAND TOP-DRESSING MEMPOP & SPRAY TREATMENT MADIOP, RWPKOP FEBRUARY 26	\$6,162.20
EFT18096	12/03/2026	OFFICEWORKS BUSINESS DIRECT	STATIONERY ORDER FEBRUARY 26 5X CERTIFICATE FRAMES, CABLE BOX, SIGN HERE TAGS, GLUE STICKS, LAMINATING POUCHES, 2X KEYBOARDS	\$399.42
EFT18097	12/03/2026	PYNC INVASIVE ANIMAL CONTROL	FOX ERADICATION TIPOP MARCH 26	\$440.00
EFT18098	12/03/2026	SEABROOK ABORIGINAL CORPORATION	AUSTRALIA DAY WELCOME TO COUNTRY, BUSH FOOD, ELDERS PAYMENT, FLAGS, GAZEBOS, COOKING JANUARY 26	\$2,000.00
EFT18099	12/03/2026	SEEK LIMITED	ADVERTISEMENT - ADMINISTRATION TRAINEE FEBRUARY 26	\$379.50
EFT18100	12/03/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$2,200.00
EFT18101	12/03/2026	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	FIRST AID KITS SERVICES CARAOP, ADMIOP, MENSSHED, MHALLOP, PAV7, SEWEOP FEBRUARY 26	\$480.00
EFT18102	12/03/2026	STATE LIBRARY OF WA	BETTER BEGININGS 2025-26	\$104.50
EFT18104	12/03/2026	WALLIS COMPUTER SOLUTIONS	SUPPLY & INSTALL NEW SERVER & LICENCING JANUARY 26 & MANAGED IT SUPPORT AGREEMENT - EXCESS BILLABLE HOURS 2024/25	\$81,880.22
EFT18105	12/03/2026	WESTATE EMBROIDERY	EMBROIDERY - LEFT CHEST BROOKTON LOGO""	\$130.90
EFT18106	12/03/2026	JOANNE BENNELL	FACILITY HIRE BOND REFUND - NO ALCOHOL	\$250.00
EFT18107	12/03/2026	KAREN JOY BLURTON	FACILITY HIRE BOND REFUND - NO ALCOHOL	\$250.00
EFT18108	12/03/2026	TIARA ATKINS	GYM KEY BOND REFUND	\$70.00
EFT18109	16/03/2026	ATO	BAS RETURN FEBRUARY 2026	\$36,657.00
EFT18110	19/03/2026	JEFFREY DOUGLAS	FACILITY HIRE BOND REFUND - NO ALCOHOL	\$250.00
EFT18111	26/03/2026	A&L HOBBS	RATES REFUND FOR ASSESSMENT A2942 149 HOBBS ROAD BROOKTON WA 6306	\$3,295.62
EFT18112	26/03/2026	AC ELECTRICS WA	REPLACE EXPIRED SMOKE ALARMS ADMIOP, BOWLOP, U3MSOP, 28BWSOP, 25WHITOP, BCR COP MARCH 26	\$936.10
EFT18113	26/03/2026	ALTUS TRAFFIC PTY LTD	TRAFFIC CONTROL YORK/WILLIAMS ROAD YORKRRG 10/03/26 - 14/03/26	\$24,665.31

Chq/EFT	Date	Name	Description	Amount
EFT18114	26/03/2026	AMPAC DEBT RECOVERY	RATES DEBT RECOVERY FEE FEBRUARY 26 A388: PROPERTY SEARCH, LANDGATE DOCUMENT ORDER FEE, PALISADE PROFESSIONAL FEES, A137: PALISADE DISBURSEMENTS, A2682: PALISADE PROFESSIONAL FEES	\$836.71
EFT18115	26/03/2026	ANDREW RUSSELL	CARAVAN PARK REFUND #15930974 VARIOUS SITE MADE IN ERROR 27/03/26 - 29/03/26	\$142.00
EFT18116	26/03/2026	ARM SECURITY	ALARM MONITORING CHARGES ADMIN OFFICE 01/04/26 - 30/06/26	\$203.78
EFT18117	26/03/2026	ATKINS MECHANICAL SERVICE	ADJUST CUTTING BLADES PM10 FEBRUARY 26 & UNBLOCK CUTTING BLADE PM10 MARCH 26	\$286.00
EFT18118	26/03/2026	AUSTRALIA POST	MONTHLY POSTAGE FEES ADMIN & CRC FEBRUARY 26 & POST BOX RENEWAL	\$691.99
EFT18119	26/03/2026	B & N EYRE BROOKTON NEWSAGENCY	REXEL OPTIMUM AUTOFEED SHREDDER 50X CROSS CUT BCRC FEBRUARY 26 & ADMIN MONTHLY PURCHASES FEBRUARY 26 A3 PAPER, A4 PAPER, STICKY TAPE	\$500.35
EFT18120	26/03/2026	BEDFORD ARMS HOTEL	CATERING SCULPTURE COMPETITION OPENING EVENT 27/02/26	\$593.50
EFT18121	26/03/2026	BERYL JOYCE COPPING	QUARTER 3 COUNCILLOR SITTING FEES 01/01/26 - 30/03/26	\$1,005.00
EFT18122	26/03/2026	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH FEBRUARY MONTHLY FINANCIALS & BAS 6.5HRS MARCH 26	\$1,144.00
EFT18123	26/03/2026	BROOKTON BUNCH	FLOWERS FOR CITIZENSHIP CEREMONY FEBRUARY 26	\$250.00
EFT18124	26/03/2026	BUDO GROUP PTY LTD	BROOKTON RAILWAY STATION REFURBISHMENT WORKS MARCH 26	\$44,042.66
EFT18125	26/03/2026	C & D CUTRI	PREVENTATIVE MAINTENANCE BRIDGE 4878A KWEDA ROAD MARCH 26 FUNGICIDE TREATMENT, SEALING, TIGHTENING OF BOLTS, WINGCAPPING	\$33,880.00
EFT18126	26/03/2026	CAROLYN'S CREATIONS	CARAVAN PARK REFUND #15087971 3X NIGHTS POWERED CARAVAN BAY 26/03/26 - 29/03/26	\$102.00
EFT18127	26/03/2026	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$292.04
EFT18128	26/03/2026	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	SEPTIC TANKS PUMP OUT RRTLOP MARCH 26	\$1,045.00
EFT18129	26/03/2026	DAWSONS CONCRETE & REINFORCING	CONCRETE WORKS CORBERDING ROAD FOOTPATH MARCH 26	\$45,980.00
EFT18130	26/03/2026	DEANNE SWEENEY	REIMBURSEMENT MCC INTERNET JULY 25 - MARCH 26 AS PER SIGNED CONTRACTUAL ARRANGEMENT	\$1,251.00

Chq/EFT	Date	Name	Description	Amount
EFT18131	26/03/2026	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	WPOS-107.00-GAL V ANISED-FENCE DROPPER-B45 FEBRUARY 26 YORKRRG & GLYPHOSATE 450 20LT NUFARM FEBRUARY 26 MADIOP & 2X GARDEN HOSES FEBRUARY 26 MADIOP & PAINT FOR BOOK EXCHANGE CUPBOARD FEBRUARY 26 CARAOP & IRRIGATION BOX FEBRUARY 26 RWPKOP & 2X MAT ANTI FATIGUE 80X120CM FEBRUARY 26 CARAOP & REPLACEMENT TAPS FEBRUARY 26 WBOP & AUGER DUAL SPIRAL 150MM X 800MM DEPOOP FEBRUARY 26 & ALL CLEAR DS 5LT FEBRUARY 26 RWPKOP	\$3,280.46
EFT18132	26/03/2026	DENTAL HEALTH SERVICES	REFUND CARAVAN PARK VARIOUS BOOKINGS - INCORRECT CHALET SELECTED SEPTEMBER - DECEMBER 26	\$12,080.00
EFT18133	26/03/2026	DFES	2025/26 ESL QUARTER 3 CONTRIBUTION	\$25,778.22
EFT18134	26/03/2026	EDGE PLANNING & PROPERTY	BROOKTON CARAVAN PARK MASTERPLAN WORKS MARCH 26 & TOWN PLANNING SERVICES 2.75HRS FEBRUARY 26	\$3,265.21
EFT18135	26/03/2026	ELLETT CONTRACTING	CARAVAN PARK REFUND #15947047 19/02/26 1X NIGHT CHALET WANDOO	\$207.00
EFT18136	26/03/2026	FLICK ANTICIMEX	SUPPLY & SERVICING OF SANITARY DISPOSAL UNITS FEBRUARY 26 - JULY 26 ADMIO, DEPOOP, CARAOP, WBOP, RRTLOP, POOLOP, BCRC	\$5,784.60
EFT18137	26/03/2026	GARY CROUCH	QUARTER 3 COUNCILLOR SITTING FEES 01/01/26 - 30/03/26	\$1,005.00
EFT18138	26/03/2026	GREAT SOUTHERN SUPPLIES T/AS G&M DETERGENTS	MONTHLY CLEANING ORDER FEBRUARY 26 CARAOP, DEPOOP, RRTLOP, WBOP, MHALLOP, ADMIO	\$451.59
EFT18139	26/03/2026	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC RUBBISH COLLECTION 29/01/26 - 26/02/26 450 HOUSEHOLDS X 4 WEEKS = 1800, RECYCLING COLLECTION 334 HOUSEHOLDS X 2 WEEKS = 668, REFUSE SITE 33 LABOUR HOURS X 4 WEEKENDS = 132, 3 MACHINE HOURS X 4 WEEKENDS = 12, 6 BINS OF WASTE, 6 BINS OF CARBOARD, 1 TRAILER OF WASTE RUBBOP, TIPOP	\$17,425.76
EFT18140	26/03/2026	GS HOBBS CONTRACTING	DIG GRAVE - 3 X LABOURERS & TOOLING FEBRUARY 26	\$6,239.00
EFT18141	26/03/2026	HERSEY SAFETY PTY LTD	PPE FOR SHIRE DEPOT MARCH 26	\$433.95
EFT18142	26/03/2026	HOLLY BASSETT	REIMBURSEMENT PARKING FEES ERP CONSORTIUM WORKSHOP 05/03/26	\$14.00
EFT18143	26/03/2026	IRIS CONSULTING GROUP PTY LTD	10HRS RECORDS MANAGEMENT CONSULTING MARCH 26	\$1,980.00
EFT18144	26/03/2026	JESSIKA ASHWORTH	REIMBURSEMENT PARKING FEES ERP WORKSHOP 06/03/26	\$14.00
EFT18145	26/03/2026	JOANNE BENNELL	REFUND FOR HIRE OF PA SYSTEM FEBRUARY 26	\$22.00

Chq/EFT	Date	Name	Description	Amount
EFT18146	26/03/2026	JOANNE MAREE WILLIAMS	REFUND REQUEST - APPLICATION FEE PAID TO KEEP 2+ DOGS WAS NOT NEEDED	\$124.00
EFT18147	26/03/2026	JOY REITER	DONATION TO PAINT BOOK EXCHANGE CUPBOARD MARCH 26 CARAOP	\$20.00
EFT18148	26/03/2026	KERRY ANNE TOOP	QUARTER 3 COUNCILLOR SITTING FEES 01/01/26 - 30/03/26	\$1,005.00
EFT18149	26/03/2026	LACHLAN MCCABE	QUARTER 3 COUNCILLOR SITTING FEES 01/01/26 - 30/03/26	\$1,473.75
EFT18150	26/03/2026	MAIN ROADS WESTERN AUSTRALIA	CARAVAN PARK REFUND #16011778 CHALET 07/03/26-09/03/26	\$302.00
EFT18151	26/03/2026	MARKETFORCE	ADVERTISING LOCAL LAW REVIEWS IN THE NARROGIN OBSERVER 12 FEBRUARY 2026	\$526.17
EFT18152	26/03/2026	MOORE AUSTRALIA (WA) PTY LTD	NUTS AND BOLTS - FINANCE WORKSHOP - FOP 17/04/2026	\$1,485.00
EFT18153	26/03/2026	NARROGIN CASHAN ENTERPRISES PTY LTD T/A NARROGIN CARPETS & CURTAINS	8X DOUBLE ROLLERS AND DUO SCREEN, 2X ROLLERBLINDS, 1X VERTICAL BLIND U133CAP MARCH 26	\$6,789.20
EFT18154	26/03/2026	NARROGIN GLASS	SUPPLY & FIT FLYSCREEN DOOR & EXTRA BARREL BACK FLYSCREEN U1MSUOP AUGUST 25 & SUPPLY & FIT FLYSCREEN DOOR U2MSUOP JANUARY 26	\$2,784.25
EFT18155	26/03/2026	NOURISH BROOKTON	45KG GAS BOTTLE FEBRUARY 26 CARAOP & ADMIN MONTHLY PURCHASES NOVEMBER 25 STAFF REFRESHMENTS, SERVIETTES, PAPER TOWEL, 2X KEYS CUT & CRC MONTHLY PURCHASES FEBRUARY 26 STAFF REFRESHMENTS, TISSUES, SANITISER, HAND SOAP, KEYS CUT & WORKS MONTHLY PURCHASES FEBRUARY 26 STAFF REFRESHMENTS & ADMIN MONTHLY PURCHASES FEBRUARY 26 - ELECTED MEMBER REFRESHMENTS, STAFF REFRESHMENTS, MOP MHALLOP, SERVIETTES, HAND SOAP	\$1,212.64
EFT18156	26/03/2026	PAUL EDWARD GROVER	Rates refund for assessment A2939 269 GROVER ROAD BROOKTON WA 6306	\$1,286.70
EFT18157	26/03/2026	PETA HARBEN	QUARTER 3 COUNCILLOR SITTING FEES 01/01/26 - 30/03/26	\$1,103.00
EFT18158	26/03/2026	PINGELLY MENS SHED INC	10X WOODEN EGGS 100CM X 70CM EASTER DECORATIONS MARCH 26 TOWNOP	\$550.00
EFT18159	26/03/2026	QUALITY PRESS	1000X WINDOW FACE ENVELOPES & 1000X PLAIN FACE ENVELOPES FEBRUARY 26	\$660.00
EFT18160	26/03/2026	REBECCA NOORDINK	CARAVAN PARK REFUND #15087987 2X NIGHTS UNPOWERED TENT SITE 27/03/26 - 29/03/26	\$50.00
EFT18161	26/03/2026	RODERICK WALLIS	QUARTER 3 COUNCILLOR SITTING FEES 01/01/26 TO 30/03/26	\$3,686.25

Chq/EFT	Date	Name	Description	Amount
EFT18162	26/03/2026	RSEA PTY LTD	3X NEEDLE STICK PROTECTIVE GLOVES MARCH 26	\$396.87
EFT18163	26/03/2026	SEEK LIMITED	MANAGER CORPORATE & COMMUNITY POSITION ADVERTISEMENT MARCH 26	\$324.50
EFT18164	26/03/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$2,200.00
EFT18165	26/03/2026	SOUTHWEST VEHICLE GROUP	19BO 30000KM SERVICE MARCH 26	\$692.41
EFT18166	26/03/2026	STAR TRACK EXPRESS	PICK UP JACKETS FROM WESTATE EMBROIDERY & DELIVER TO SHIRE OFFICE MARCH 26	\$220.21
EFT18167	26/03/2026	STUMPYS GATEWAY ROADHOUSE	WORKS DEPARTMENT MONTHLY PURCHASES FEBRUARY 26 - UNLEADED 21.30L @ \$1.83, 4X BAGS ICE, DIESEL 29.08L @ \$1.85	\$116.38
EFT18168	26/03/2026	SUNHALL HOLDINGS PTY LTD	CARAVAN PARK REFUND #15846207 CHALET 23/03/26-27/03/26	\$872.00
EFT18169	26/03/2026	TAMARA DE LANGE	QUARTER 3 COUNCILLOR SITTING FEES 01/01/26 - 30/03/26	\$1,005.00
EFT18170	26/03/2026	THE LOCAL GUYS - TEST AND TAG WA TNT	9KG FOAM FIRE EXTINGUISHER & 9KG CHEMICAL FIRE EXTINGUISHER TIPOP MARCH 26	\$335.50
EFT18171	26/03/2026	THE WEST AUSTRALIAN	ADVERTISING FOR SCULPTURE COMPETITION 23/10/25	\$275.00
EFT18172	26/03/2026	TREE TECH AUSTRALIA	MOBILISE EQUIPMENT TO SITE. CARRY OUT ALL PRE TEST AND SAFETY START CHECKS ON ALL EQUIPMENT. COMPLETE JOB SITE HAZARD AND ENVIRONMENTAL ASSESSMENTS. SAFELY PRUNE STREET TREES AS MARKED ON THE WESTERN POWERS LIST WHAT INCLUDES 4 SIDE PRUNES AND 46 FULL SHAPES ALL MATERIAL WILL BE MOVED FROM SITE. ALL WORKS CARRIED OUT BY A FULLY TRAINED ARBORIST WITH CERTIFICATE 3 QUALIFICATIONS. MEALS AND ACCOMMODATION FOR 3 STAFF FOR 1 NIGHT	\$8,816.00
EFT18173	26/03/2026	WA CONTRACT RANGER SERVICES	RANGER SERVICES 17/2/26 4HRS, 25/02/26 3HRS, 27/02/26 4HRS & RANGER SERVICES 03/03/26 3HRS & 09/03/26 4.5HRS	\$2,177.45
EFT18174	26/03/2026	WA LOCAL GOVERNMENT ASSN	CME MODULE 4 - MEETING PROCEDURES - CR CROUCH FEBRUARY 26	\$671.00
EFT18175	26/03/2026	WALLIS COMPUTER SOLUTIONS	SECURE ERASURE & DISPOSAL OF OLD SERVER MARCH 26	\$973.50
EFT18176	26/03/2026	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	MONTHLY STORAGE CHARGES 214 X ARCHIVE BOXES FEBRUARY 26	\$56.73
EFT18177	31/03/2026	ABORIGINAL HEALTH COUNCIL OF WA	FACILITY HIRE BOND REFUND - NO ALCOHOL	\$250.00
EFT18178	31/03/2026	CORRIGIN FARM IMPROVEMENT GROUP	FACILITY HIRE BOND REFUND - WITH ALCOHOL	\$500.00
EFT18179	31/03/2026	DEANNE SWEENEY	GYM KEY BOND REFUND	\$70.00
EFT18180	31/03/2026	KALPANA KAFLEY	GYM KEY BOND REFUND	\$70.00
EFT18181	31/03/2026	RURAL HEALTH WEST	BUS HIRE BOND REFUND	\$600.00

Chq/EFT	Date	Name	Description	Amount
18526	26/03/2026	DEPARTMENT OF TRANSPORT	PAYMENT OF LICENCE REGISTRATION FOR SHIRE CARS & PLANT VEHICLES X 48 01/04/26 TO 31/03/27	\$8,815.80
DD9144.1	03/03/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$4,884.75
DD9144.2	03/03/2026	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS	\$387.77
DD9144.3	03/03/2026	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$641.80
DD9144.4	03/03/2026	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$568.15
DD9144.5	03/03/2026	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$1,137.00
DD9144.6	03/03/2026	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$386.38
DD9144.7	03/03/2026	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$3,863.02
DD9144.8	03/03/2026	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$566.47
DD9144.9	03/03/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$641.56
DD9146.1	03/03/2026	WA TREASURY CORPORATION	LOAN PAYMENT, PRINCIPAL & INTEREST FOR LOAN 83, 01/03/26 - 28/05/26	\$37,571.25
DD9146.2	03/03/2026	SYNERGY	ELECTRICITY CHARGES 22/11/25 - 23/01/26 U140WS, U240WS, U340WS, U440WS, U540WS, U540WS, U640WS,U740WS,U840WS	\$862.99
DD9146.3	02/03/2026	TYRO PAYMENTS LIMITED	EFTPOS TRANSACTION & DEVICE RENTAL FEES 25/01/26 - 24/02/26	\$333.38
DD9148.1	04/03/2026	SYNERGY	ELECTRICITY CHARGES 14/01/26 - 10/02/26 CARAOP, OVALOP, WBOP	\$3,136.29
DD9151.1	05/03/2026	TYRO PAYMENTS LIMITED	EFTPOS TRANSACTION & MACHINE RENTAL FEES CRC 28/01/26 - 27/02/26	\$32.70
DD9154.1	09/03/2026	TELSTRA CORPORATION	MONTHLY WIRELESS M2M DATA PLAN 16/02/26 TO 15/03/26 OVALOP, SEWEOP, PT19, PT20	\$39.48
DD9157.1	15/03/2026	GARDNER AUTOS PTY LTD	1BO 30,000KM SERVICE FEBRUARY 26 PAV7	\$1,019.15
DD9159.1	15/03/2026	GARDNER AUTOS PTY LTD	REVERSAL 1BO 30,000KM SERVICE FEBRUARY 26 PAV7	-\$1,019.15
DD9169.1	14/03/2026	SHIRE OF BROOKTON - MASTERCARD - CESM	CESM CREDIT CARD PURCHASES FEBRUARY 26 FEES ONLY	\$4.00
DD9169.2	14/03/2026	SHIRE OF BROOKTON - MASTERCARD - MCC	MCC CREDIT CARD PURCHASES FEBRUARY 26, WEEKEND NOTES ADVERTISING FOR SCULPTURE COMPETITION, AVELING BCRC HEALTH & SAFETY REP TRAINING, KMART EASELS & PICTURE FRAMES FOR SCULPTURE COMPETITION OPENING NIGHT, BAKERS DELIGHT REFRESHMENTS ANNUAL ELECTORS MEETING, HOUSE ADMIN CUTLERY, COLES REFRESHMENTS ANNUAL ELECTORS	\$2,067.66

Chq/EFT	Date	Name	Description	Amount
			MEETING, WOOLWORTHS SCULPTURE COMPETITION JUDGES GIFTS, CREDIT CARD FEES	
DD9169.3	14/03/2026	SHIRE OF BROOKTON - MASTERCARD - CEO	CEO CREDIT CARD PURCHASES FEBRUARY 26, ATLAS FUEL & REST, STARLINK INTERNET CHARGES WB EVA PAVILION, WBSHEDOP, EBSHEDOP 06/02/26 - 05/03/2026, STARLINK INTERNET CHARGES CESM VEHICLE 06/02/26 TO 05/03/26, PETRO FUELS, SINCH MESSAGE MEDIA - MONTHLY ACCESS FEE 01/02/26 - 28/02/26, CREDIT CARD FEES	\$1,069.63
DD9174.1	16/03/2026	3E ADVANTAGE PTY LTD	ADMIN PRINTING & PHOTOCOPIER COSTS FEBRUARY 26, 4,500 B&W, 4,500 COLOUR & CRC PRINTING & PHOTOCOPIER COSTS FEBRUARY 26 10,300 B&W, 9,000 COLOUR	\$2,718.71
DD9180.1	17/03/2026	TELSTRA CORPORATION	MESSAGE BANK FOR HARVEST & FIRE BANS 23/02/26 - 22/03/26	\$6.00
DD9181.1	17/03/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$5,140.85
DD9181.2	17/03/2026	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS	\$387.77
DD9181.3	17/03/2026	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$623.80
DD9181.4	17/03/2026	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$602.45
DD9181.5	17/03/2026	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$1,136.99
DD9181.6	17/03/2026	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$386.37
DD9181.7	17/03/2026	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$3,629.99
DD9181.8	17/03/2026	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$566.47
DD9181.9	17/03/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$641.56
DD9187.1	19/03/2026	WATER CORPORATION OF WA	WATER CHARGES 21/12/26 - 19/02/26 CARAOP, WBOP	\$1,036.12
DD9192.1	20/03/2026	NAYAX AU PTY LTD	MONTHLY SERVICE FEE & MERCHANT ACCOUNT FEE FOR VENDING MACHINE FEBRUARY 26	\$38.17
DD9195.1	23/03/2026	TELSTRA CORPORATION	ADMIN MOBILE CHARGES MARCH 26	\$725.79
DD9205.1	27/03/2026	SYNERGY	185X STREETLIGHTS ELECTRICITY CHARGES 25/01/26 - 24/02/26	\$3,059.18
DD9205.2	30/03/2026	TYRO PAYMENTS LIMITED	ADMIN EFTPOS TRANSACTION & DEVICE RENTAL FEES 25/02/26 - 24/03/26	\$482.88
DD9205.3	30/03/2026	WATER CORPORATION OF WA	WATER CHARGES 15/01/26 - 12/03/26 U1MSOP, U2MSOP, U3MSOP, U4MSOP, 28AWSOP, 28BWSOP, U1MSUOP, U2MSUOP, 25WHITOP, 10MAOP, 23 WHITOP	\$2,423.15
DD9209.1	31/03/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$4,888.58

Chq/EFT	Date	Name	Description	Amount
DD9209.2	31/03/2026	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS	\$387.77
DD9209.3	31/03/2026	COLONIAL FIRST STATE CHOICE WHOLESAL PERSONAL SUPER	PAYROLL DEDUCTIONS	\$623.80
DD9209.4	31/03/2026	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$597.73
DD9209.5	31/03/2026	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$1,066.16
DD9209.6	31/03/2026	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$386.37
DD9209.7	31/03/2026	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$3,624.35
DD9209.8	31/03/2026	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$566.47
DD9209.9	31/03/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$641.56
DD9144.10	03/03/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$617.76
DD9144.11	03/03/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$341.80
DD9181.10	17/03/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$562.85
DD9181.11	17/03/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$227.94
DD9209.10	31/03/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$583.44
DD9209.11	31/03/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$217.29
1552.1	04/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$27.82
1552.1	03/03/2026	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$24.10
1552.1	02/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.80
1553.1	05/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$20.30
1553.1	06/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.46
1554.1	10/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.38
1555.1	11/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.42
1556.1	12/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$18.34
1557.1	13/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$9.46
1558.1	16/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.46
1559.1	17/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$10.08
1559.1	18/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$23.48
1560.1	19/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$27.79
1561.1	20/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.52
1561.1	23/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$96.28
1562.1	24/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$633.88
1562.1	25/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$10.20
1563.1	26/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$7.66

Chq/EFT	Date	Name	Description	Amount
1564.1	27/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.00
1564.1	27/03/2026	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE DE FEES	\$6.60
1565.1	31/03/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$17.12
PAYJRUN*1313	3/03/2026	SALARIES & WAGES	WEEK 36 - PPE 03/03/2026	\$73,901.39
PAYJRUN*1315	17/03/2026	SALARIES & WAGES	WEEK 38 - PPE 17/03/2026	\$70,098.65
				\$811,998.84

List of Credit Card Transactions Paid in March 2026

Shire of Brookton - Bendigo Bank Mastercard – CESM

Direct Debit	Date	Description	Amount
DD9169.1	14/03/2026	CREDIT CARD FEES	\$4.00
		TOTAL	\$4.00

Shire of Brookton - Bendigo Bank Mastercard – MCC

Direct Debit	Date	Description	Amount
DD9169.2	14/03/2026	WEEKEND NOTES - ADVERTISING FOR SCULPTURE COMPETITION	\$405.00
		AVELING BCRCC HEALTH & SAFETY REP TRAINING	\$1,089.00
		KMART EASELS & PICTURE FRAMES FOR SCULPTURE COMPETITION OPENING NIGHT	\$390.00
		BAKERS DELIGHT REFRESHMENTS ANNUAL ELECTORS MEETING	\$35.83
		HOUSE ADMIN CUTLERY	\$30.00
		COLES REFRESHMENTS ANNUAL ELECTORS MEETING	\$17.20
		WOOLWORTHS SCULPTURE COMPETITION JUDGES GIFTS	\$37.50
		CREDIT CARD FEES	\$4.00
		COLES REFRESHMENTS ANNUAL ELECTORS MEETING GST FREE	\$59.13
		TOTAL	\$2,067.66

Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD9169.3	14/03/2026	ATLAS FUEL & REST, FUEL CEO VEHICLE	\$77.20
		STARLINK - INTERNET CHARGES WB EVA PAVILION 06/02/2026 - 05/03/2026	\$108.00
		STARLINK - INTERNET CHARGES WBSHEDOP 06/02/2026 - 05/03/2026	\$108.00
		STARLINK - INTERNET CHARGES EBSHEDOP 06/02/2026 - 05/03/2026	\$108.00
		STARLINK - INTERNET CHARGES FOR CESM VEHICLE - MINI MONTHLY SUBSCRIPTION 06/02/2026 - 05/03/2026	\$80.00
		PETRO FUELS FUEL CEO VEHICLE	\$96.70
		SINCH MESSAGE MEDIA - MONTHLY ACCESS FEE 01/02/26 - 28/02/26	\$487.73
		CREDIT CARD FEES	\$4.00
		TOTAL	\$1,069.63

14.04.26.02 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2026

File No:	FIN007
Date of Meeting:	16 April 2026
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Bob Waddell - Bob Waddell and Associates Pty Ltd
Authorising Officer:	Deanne Sweeney - Manager Corporate & Community
Declaration of Interest:	The authors have no financial interest in this matter
Voting Requirements:	Simple Majority
Previous Report:	19 March 2026

Summary of Item:

The Statement of Financial Activity for the period ending 31 March 2026 together with associated commentaries are present for Council's consideration.

Description of Proposal:

That Council receives the Statement of Financial Activity for the period ended 31 March 2026, as presented.

Background:

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Shire is to prepare a monthly Statement of Financial Activity for approval by Council. December and January's reports are presented in February as Council does not meet in January.

Consultation:

Reporting officers receive monthly updates to track expenditure and income.

Statutory Environment:

Section 6.4 of the *Local Government Act 1995* requires a Local Government to prepare an annual financial statement for the preceding year and other financial reports as they prescribed.

Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* as amended requires the Local Government to prepare monthly financial statements and report on actual performance against what was set out in the annual budget.

Relevant Plans and Policy:

There is no Council Policy relevant to this item.

Financial Implications:

The Budget is regularly monitored on at least a monthly basis, by the Chief Executive Officer and the Manager Corporate & Community. Responsible Officers are also required to review their particular line items for anomalies each month, with a major review in accordance with the *Local Government (Financial Management) Regulations 1996*, regulation 33A, council is required to carry out a review of its annual budget for that year by the last day of February.

Any material variances that have an impact on the outcome of the budgeted closing surplus

position are detailed in the Monthly Financial Report contained within attachment 14.04.26.02A.

Risk Assessment:

The risk in relation to this matter is assessed as ‘Low’ on the basis that if Council does not receive the Monthly Financial Reports for the month reported leading to the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment:

The Monthly Financial Reports has been prepared in accordance with statutory requirements.

OFFICER’S RECOMMENDATION

That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the Period Ended 31 March 2026, as presented in Attachment 14.04.26.02A.

(Simple majority vote required)

Attachment

Attachment 14.04.26.02A – Statement of Financial Activity for 31 March 2026.

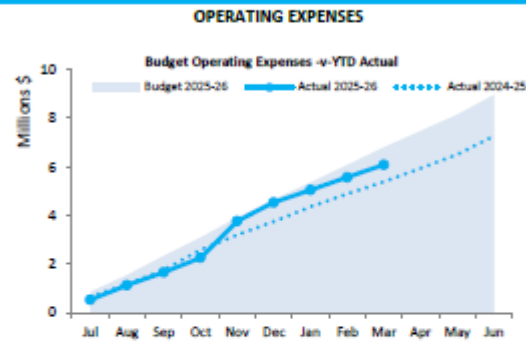
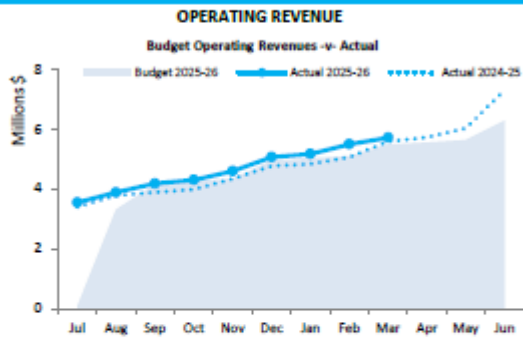
SHIRE OF BROOKTON
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 31 MARCH 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

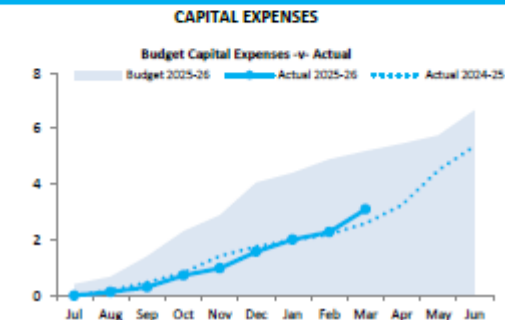
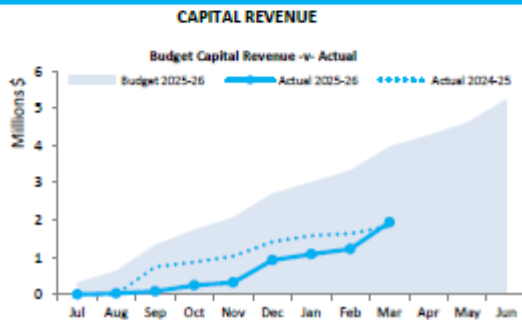
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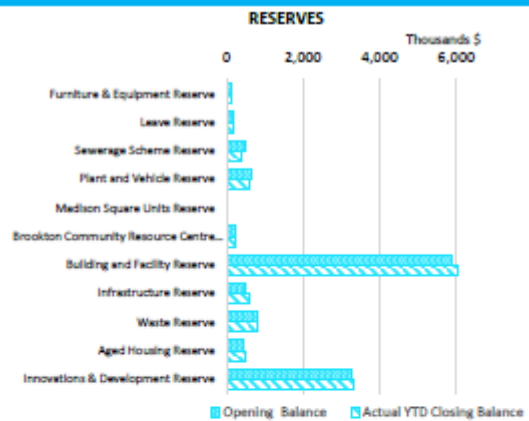
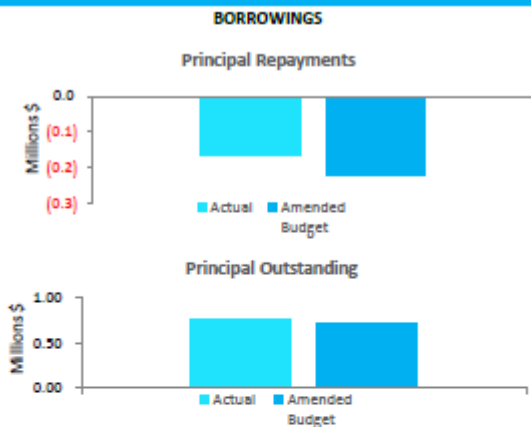
OPERATING ACTIVITIES



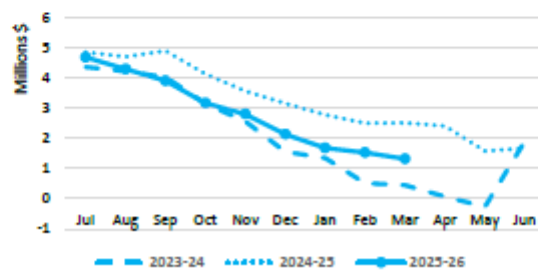
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.58 M	\$1.66 M	\$1.66 M	\$0.00 M
Closing	\$0.00 M	\$0.94 M	\$1.32 M	\$0.37 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.38 M	9.7%
Restricted Cash	\$12.85 M	90.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.42 M	
0 to 30 Days		46.7%
Over 30 Days		52.2%
Over 90 Days		1.1%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.36 M	90.4%
Trade Receivable	\$0.83 M	
Over 30 Days		2.3%
Over 90 Days		29.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.49 M)	\$0.51 M	\$1.60 M	\$1.09 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.27 M	
YTD Budget	\$3.26 M	0.0%

Refer to Statement of Financial Activity

Grants, Subsidies and Contributions		
	\$	% Variance
YTD Actual	\$0.98 M	
YTD Budget	\$0.96 M	1.3%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.75 M	
YTD Budget	\$0.59 M	28.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.22 M)	(\$2.59 M)	(\$1.53 M)	\$1.07 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.10 M	
Adopted Budget	\$0.16 M	(37.1%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.66 M	
Adopted Budget	\$5.20 M	(48.9%)

Refer to Note 8 - Capital Acquisitions

Capital Grants and Contributions		
	\$	% Received
YTD Actual	\$1.02 M	
Adopted Budget	\$1.80 M	(43.2%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.12 M	\$1.36 M	(\$0.42 M)	(\$1.78 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.16 M
Interest expense	\$0.03 M
Principal due	\$0.77 M

Refer to Note 9 - Borrowings

Reserves		
	\$	
Reserves balance	\$12.85 M	
Interest earned	\$0.25 M	0.0%

Refer to Note 11 - Cash Reserves

Lease Liability	
	\$
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.02 M

Refer to Note 10 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial 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, and 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

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.

MATERIALS AND CONTRACTS

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION

Depreciation expense raised on all classes of assets. Excluding Land.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance	Variance	Var.
	Note	(a)		(b)	(c)	\$ (c) - (b)	% ((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		3,264,056	3,264,056	3,264,056	3,265,015	959	0.03%	
Grants, subsidies and contributions	13	1,183,646	1,237,525	963,607	976,149	12,542	1.30%	
Fees and charges		695,934	745,166	586,698	752,494	165,796	28.26%	▲
Interest revenue		309,326	513,836	270,678	313,616	42,938	15.86%	▲
Other revenue		459,197	490,562	362,614	389,394	26,780	7.39%	
Profit on disposal of assets	7	23,502	23,502	23,502	1,852	(21,650)	(92.12%)	▼
		5,935,661	6,274,647	5,471,155	5,698,519	227,364	4.16%	
Expenditure from operating activities								
Employee costs		(2,947,669)	(2,860,829)	(2,091,870)	(1,738,434)	353,436	16.90%	▲
Materials and contracts		(2,797,644)	(2,932,951)	(2,255,411)	(1,880,146)	375,265	16.64%	▲
Utility charges		(262,666)	(257,166)	(192,618)	(131,454)	61,164	31.75%	▲
Depreciation		(2,428,295)	(2,428,295)	(1,821,033)	(1,968,850)	(147,817)	(8.12%)	
Finance costs		(53,632)	(53,632)	(43,145)	(34,193)	8,932	20.75%	
Insurance expenses		(232,447)	(232,447)	(232,412)	(232,068)	344	0.15%	
Other expenditure		(103,278)	(152,442)	(119,866)	(82,086)	37,780	31.52%	▲
Loss on disposal of assets	7	(45,524)	(45,524)	(45,524)	(20,702)	24,822	54.53%	▲
		(8,871,155)	(8,963,286)	(6,801,879)	(6,087,933)	713,946	(10.50%)	
Non-cash amounts excluded from operating activities	1(a)	2,450,317	2,450,317	1,843,055	1,987,700	144,645	7.85%	
Amount attributable to operating activities		(485,177)	(238,322)	512,331	1,598,286	1,085,955	211.96%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	1,796,744	2,118,900	1,589,145	1,019,950	(569,195)	(35.82%)	▼
Proceeds from disposal of assets	7	156,000	156,000	156,000	98,182	(57,818)	(37.06%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	32,086	32,086	16,043	15,769	(274)	(1.71%)	
		1,984,830	2,306,986	1,761,188	1,133,900	(627,288)	(35.62%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(5,202,033)	(5,098,512)	(4,354,423)	(2,659,367)	1,695,056	38.93%	▲
		(5,202,033)	(5,098,512)	(4,354,423)	(2,659,367)	1,695,056	38.93%	▲
Amount attributable to investing activities		(3,217,203)	(2,791,526)	(2,593,235)	(1,525,467)	1,067,768	(41.18%)	▲
FINANCING ACTIVITIES								
Inflows from financing activities								
Transfer from reserves	11	3,383,589	2,938,129	2,203,596	804,320	(1,399,276)	(63.50%)	▼
		3,383,589	2,938,129	2,203,596	804,320	(1,399,276)	(63.50%)	▼
Outflows from financing activities								
Repayment of borrowings	9	(222,321)	(222,321)	(166,379)	(164,874)	1,505	0.90%	
Payments for principal portion of lease liabilities	10	(1,622)	(1,622)	(1,622)	(1,622)	0	0.03%	
Transfer to reserves	11	(1,035,169)	(1,345,095)	(672,547)	(1,055,577)	(383,030)	(56.95%)	▼
		(1,259,112)	(1,569,038)	(840,548)	(1,222,073)	(381,525)	45.39%	▼
Amount attributable to financing activities		2,124,477	1,369,091	1,363,048	(417,753)	(1,780,801)	(130.65%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,577,903	1,660,757	1,660,757	1,660,758	1	0.00%	
Amount attributable to operating activities		(485,177)	(238,322)	512,331	1,598,286	1,085,955	211.96%	
Amount attributable to investing activities		(3,217,203)	(2,791,526)	(2,593,235)	(1,525,467)	1,067,768	(41.18%)	▲
Amount attributable to financing activities		2,124,477	1,369,091	1,363,048	(417,753)	(1,780,801)	(130.65%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	0	0	942,901	1,315,825	372,924	(39.55%)	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p>HEALTH To provide an operational framework for good community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE The Shire of Brookton provides low cost housing and Seniors accommodation units.</p>	<p>Support and provide assistance to senior citizens and other voluntary services.</p>
<p>HOUSING Provision and maintenance of rental housing to staff and non-staff tenants.</p>	<p>Provision and maintenance of rental housing to staff and non-staff tenants.</p>
<p>COMMUNITY AMENITIES Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences</p>
<p>RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.</p>
<p>TRANSPORT Construction and maintenance of RAV network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot.</p>	<p>Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.</p>
<p>ECONOMIC SERVICES Tourism and promotion of Brookton, operation of Brookton Caravan Park, Brookton Community Resource Centre, building control and land care development of the Brookton district.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and stand pipes. Building control.</p>
<p>OTHER PROPERTY AND SERVICES Private works and indirect cost allocation pools for plant operation and public works.</p>	<p>Private works operations, public works operation, plant operation costs, gross salaries and wages.</p>

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		5,010	5,875	5,395	5,885	490	9.08%	▲	
General Purpose Funding - Rates	6	3,264,056	3,264,056	3,264,056	3,265,015	959	0.03%	▲	
General Purpose Funding - Other		779,663	1,051,152	617,674	676,065	58,391	9.45%	▲	
Law, Order and Public Safety		394,225	398,475	298,842	213,960	(84,882)	(28.40%)	▼	S
Health		300	300	225	632	407	180.81%	▲	
Education and Welfare		57,338	62,780	47,079	51,928	4,849	10.30%	▲	
Housing		136,186	136,186	68,985	86,869	17,884	25.93%	▲	S
Community Amenities		470,081	493,721	484,254	495,321	11,067	2.29%	▲	
Recreation and Culture		34,540	39,940	32,892	47,644	14,752	44.85%	▲	S
Transport		338,025	338,025	285,699	275,182	(10,517)	(3.68%)	▼	
Economic Services		430,837	428,737	324,519	474,644	150,125	46.26%	▲	S
Other Property and Services		25,400	55,400	41,535	105,374	63,839	153.70%	▲	S
		5,935,661	6,274,647	5,471,155	5,698,519	227,364	4.16%	▲	
Expenditure from operating activities									
Governance		(735,385)	(784,896)	(565,752)	(485,591)	80,161	14.17%	▲	S
General Purpose Funding		(485,778)	(510,179)	(381,087)	(353,883)	27,204	7.14%	▲	
Law, Order and Public Safety		(780,050)	(774,378)	(584,182)	(583,895)	287	0.05%	▲	
Health		(24,067)	(23,567)	(17,367)	(14,698)	2,669	15.37%	▲	
Education and Welfare		(135,611)	(120,111)	(91,143)	(67,485)	23,658	25.96%	▲	S
Housing		(186,353)	(162,853)	(123,677)	(94,695)	28,982	23.43%	▲	S
Community Amenities		(763,673)	(786,456)	(602,996)	(498,793)	104,203	17.28%	▲	S
Recreation and Culture		(1,165,801)	(1,195,088)	(933,651)	(856,397)	77,254	8.27%	▲	
Transport		(3,593,672)	(3,599,442)	(2,715,583)	(2,550,452)	165,131	6.08%	▲	
Economic Services		(946,337)	(910,403)	(689,314)	(544,363)	144,951	21.03%	▲	S
Other Property and Services		(54,428)	(95,913)	(97,127)	(37,683)	59,444	61.20%	▲	S
		(8,871,155)	(8,963,286)	(6,801,879)	(6,087,933)	713,946	10.50%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,450,317	2,450,317	1,843,055	1,987,700	144,645	7.85%		
Amount attributable to operating activities		(485,177)	(238,322)	512,331	1,598,286	1,083,955	211.96%		
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	14	1,796,744	2,118,900	1,589,145	1,019,950	(569,195)	(35.82%)	▼	S
Proceeds from Disposal of Assets	7	156,000	156,000	156,000	98,182	(57,818)	(37.06%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	9	32,086	32,086	16,043	15,769	(274)	(1.71%)	▼	
		1,984,830	2,306,986	1,761,188	1,133,900	(627,288)	(35.82%)	▼	
Outflows from investing activities									
Payments for inventories, property, plant and equipment and infrastructure	8	(5,202,033)	(5,098,512)	(4,354,423)	(2,659,367)	1,695,056	38.93%	▲	S
		(5,202,033)	(5,098,512)	(4,354,423)	(2,659,367)	1,695,056	38.93%	▲	
Amount attributable to investing activities		(3,217,203)	(2,791,526)	(2,593,235)	(1,525,467)	1,067,768	(41.18%)	▲	
FINANCING ACTIVITIES									
Inflows from financing activities									
Transfer from Reserves	11	3,383,589	2,938,129	2,203,596	804,320	(1,399,276)	(63.50%)	▼	S
		3,383,589	2,938,129	2,203,596	804,320	(1,399,276)	(63.50%)	▼	
Outflows from financing activities									
Repayment of borrowings	9	(222,321)	(222,321)	(166,379)	(164,874)	1,505	0.90%	▲	
Payments for principal portion of lease liabilities	10	(1,622)	(1,622)	(1,622)	(1,622)	0	0.03%	▲	
Transfer to Reserves	11	(1,035,169)	(1,345,095)	(672,547)	(1,055,577)	(383,030)	(26.95%)	▼	S
		(1,259,112)	(1,569,038)	(840,548)	(1,222,073)	(381,525)	(45.38%)	▼	
Amount attributable to financing activities		2,124,477	1,369,091	1,363,048	(417,753)	(1,780,801)	(130.65%)	▼	
MOVEMENT IN SURPLUS OR DEFICIT									
Net current assets at start of financial year - surplus/(deficit)	1	1,577,903	1,660,757	1,660,757	1,660,758	1	0.00%	▲	
Amount attributable to operating activities		(485,177)	(238,322)	512,331	1,598,286	1,083,955	211.96%		
Amount attributable to investing activities		(3,217,203)	(2,791,526)	(2,593,235)	(1,525,467)	1,067,768	(41.18%)	▲	
Amount attributable to financing activities		2,124,477	1,369,091	1,363,048	(417,753)	(1,780,801)	(130.65%)	▼	
Net current assets at end of financial year - surplus/(deficit)	1	0	0	942,901	1,315,825	372,924	(39.55%)	▲	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 17 for an explanation of the reasons for the variance. The material variance adopted by Council for the 2025/26 year is \$10,000 and 10%.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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 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 financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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 financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report 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 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 not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2026

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(23,502)	(23,502)	(23,502)	(1,852)
Add: Loss on asset disposals	7	45,524	45,524	45,524	20,702
Add: Depreciation on assets		2,428,295	2,428,295	1,821,033	1,968,850
Total non-cash items excluded from operating activities		2,450,317	2,450,317	1,843,055	1,987,700

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Adopted Budget Opening 30 June 2025	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 March 2026
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(12,600,298)	(12,600,298)	(12,600,298)	(12,851,555)
Less: - Financial assets at amortised cost - self supporting loans	4	(32,086)	(32,086)	(32,086)	(16,317)
Add: Borrowings	9	222,321	222,321	222,321	57,446
Add: Lease liabilities	10	1,622	1,622	1,622	0
Total adjustments to net current assets		(12,408,441)	(12,408,441)	(12,408,442)	(12,810,426)

(c) Net current assets used in the Statement of Financial Activity

Current assets					
Cash and cash equivalents	2	2,089,647	2,089,647	2,172,337	3,776,373
Financial assets at amortised cost	4	12,632,384	12,632,384	12,600,298	10,453,177
Rates receivables	3	152,766	152,766	152,766	287,731
Receivables	3	356,315	356,315	356,315	830,549
Other current assets	4	105,749	105,749	137,836	76,371
Less: Current liabilities					
Payables	5	(593,222)	(593,222)	(608,764)	(568,026)
Borrowings	9	(222,321)	(222,321)	(222,321)	(57,446)
Contract liabilities	12	(160,528)	(160,528)	(144,822)	(299,654)
Lease liabilities	10	(1,622)	(1,622)	(1,622)	0
Provisions	12	(372,824)	(372,824)	(372,824)	(372,824)
Less: Total adjustments to net current assets	1(b)	(12,408,441)	(12,408,441)	(12,408,442)	(12,810,426)
Closing funding surplus / (deficit)		1,577,903	1,577,903	1,660,758	1,315,825

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

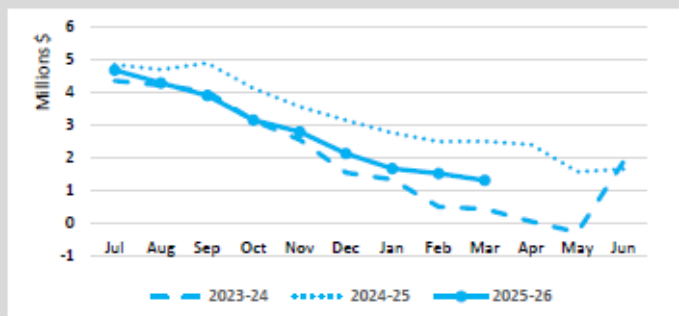
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/03/2025	Year to Date Actual 31/03/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,172,337	3,018,020	1,377,994
Cash Restricted - Reserves	2	12,600,298	12,470,253	12,851,555
Receivables - Rates	3	152,766	194,904	287,731
Receivables - Other	3	356,315	698,201	830,549
Other Financial Assets	4	32,086	15,239	16,317
Inventories	4	57,012	20,049	60,054
		15,419,552	16,416,667	15,424,201
Less: Current Liabilities				
Payables	5	(591,407)	(115,573)	(547,352)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(144,822)	(937,676)	(299,654)
Bonds & Deposits	5	(17,357)	(19,737)	(20,674)
Loan and Lease Liability	9	(223,942)	(53,136)	(57,446)
Provisions	12	(372,824)	(353,756)	(372,824)
		(1,350,352)	(1,479,878)	(1,297,950)
Less: Cash Reserves	11	(12,600,298)	(12,470,253)	(12,851,555)
Add Back: Loan and Lease Liability		223,942	53,136	57,446
Less: Loan Receivable - clubs/institutions		(32,086)	(15,239)	(16,317)
Net Current Funding Position		1,660,758	2,504,431	1,315,825

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$1.32 M

Last Year YTD

Surplus(Deficit)

\$2.5 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash Floats	Cash and cash equivalents	550		550		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	224,003		224,003		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	134,001		134,001		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,000,000		1,000,000		WATC	3.55%	OCD
Bond Cash At Bank	Cash and cash equivalents	19,440		19,440		Bendigo	0.00%	N/A
Term Deposits								
Reserves Cash At Bank	Cash and cash equivalents		2,398,378	2,398,378		Bendigo	2.95%	20/06/2026
Reserves Cash At Bank	Financial assets at amortised cost		10,453,177	10,453,177		WATC	4.01%	22/06/2026
Total		1,377,994	12,851,555	14,229,550	0			
Comprising								
Cash and cash equivalents		1,377,994	2,398,378	3,776,373	0			
Financial assets at amortised cost		0	10,453,177	10,453,177	0			
		1,377,994	12,851,555	14,229,550	0			

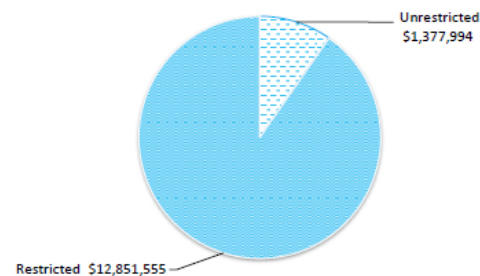
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

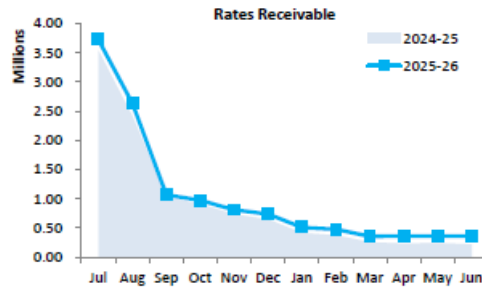
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous years	167,905	221,097
Levied this year	3,375,487	3,501,357
Less - collections to date	(3,322,294)	(3,366,392)
Gross rates collectable	221,097	356,062
Net rates collectable	221,097	356,062
% Collected	93.8%	90.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	460,375	15,369	97	195,148	670,989
Percentage	0.0%	68.6%	2.3%	0%	29.1%	
Balance per trial balance						
Sundry receivable						670,989
GST receivable						73,448
Other Receivables						30,751
Receivable - Employee Related Provisions - Current						55,361
Total receivables general outstanding						830,549

Amounts shown above include GST (where applicable)

KEY INFORMATION

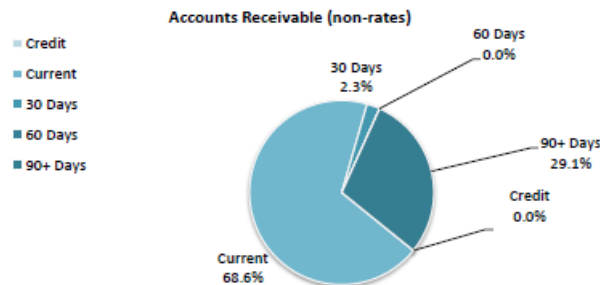
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other 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.



	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	32,086	0	(15,769)	16,317
Inventory				
Fuel and materials (including gravel)	57,012	3,042	0	60,054
Accrued income/prepayments	48,737	0	(48,737)	0
Total other current assets	137,836	3,042	(64,506)	76,371

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other 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.

Inventory

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.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	196,658	219,615	0	4,824	421,097
Percentage	0%	46.7%	52.2%	0%	1.1%	
Balance per trial balance						
Sundry creditors						421,097
Other creditors						8,263
ATO liabilities						45,878
Payroll creditors						43,940
Bonds and deposits held						20,674
Prepaid (Excess) Rates						28,173
Total payables general outstanding						568,026

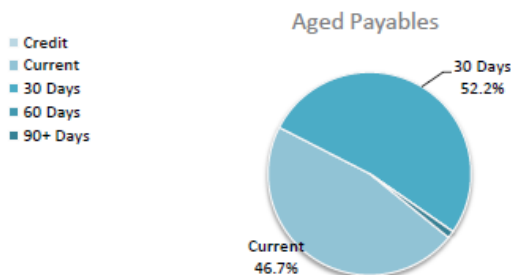
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

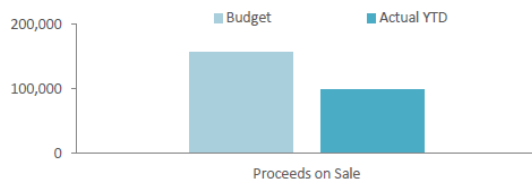
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.07217	257	4,991,820	360,260	0	0	360,260	360,260	3,350	115	363,724
Industrial	0.07217	5	106,990	7,721	0	0	7,721	7,721	0	0	7,721
Commercial	0.07217	19	867,425	63,739	0	0	62,602	65,729	(313)	0	65,416
GRV	0.07217	2	387,500	27,966	0	0	27,966	27,966	0	0	27,966
Unimproved value											
Unimproved	0.00535	201	404,271,000	2,162,850	0	0	2,162,850	2,162,850	(1,427)	(4,782)	2,156,641
Sub-Total		484	410,624,735	2,622,536	0	0	2,621,399	2,624,526	1,610	(4,667)	2,621,468
Minimum payment	Minimum \$										
Residential	995	73	235,473	72,635	0	0	72,635	72,635	0	0	72,635
Industrial	995	2	10,920	1,990	0	0	1,990	1,990	0	0	1,990
Commercial	995	14	108,046	13,930	0	0	13,930	13,930	0	0	13,930
GRV	995	1	8,100	995	0	0	995	995	0	0	995
Unimproved	1,663	174	29,400,490	289,362	0	0	289,362	289,362			289,362
Sub-total		264	29,763,029	378,912	0	0	378,912	378,912	0	0	378,912
		748	440,387,764	3,001,448	0	0	3,000,311	3,003,438	1,610	(4,667)	3,000,380
Concession							(1,900)				(1,039)
Amount from general rates							2,998,411				2,999,341
Sewerage - GRV - Rate in Dollar	0.05411	163	369,085	196,911			196,911	198,790	(237)	0	198,554
Sewerage Rates Minimum	731	36	190,314	26,316			26,316	24,854	0	0	24,854
Ex-gratia rates (CBH)	Tonnage	2		42,418			42,418				42,266
Total general rates							3,264,056		0	0	3,265,015
Total		748					3,264,056				3,265,015

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2025 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
	Plant and equipment								
	Governance								
PAV6	2021 MAZDA CX-8 DIESEL FWD - 01BO	39,570	25,000	0	(14,570)	42,000	25,455	0	(16,545)
PAV317	2022 MITSUBISHI TRITON MR4X47 4X4 DUAL CAB - MIW	28,113	25,000	0	(3,113)	30,344	29,091	0	(1,254)
PU38	2022 ISUZU D-MAX 4X2 SINGLE CAB - BMO	25,925	15,000		(10,925)	25,630	22,727	0	(2,903)
	Transport								
PR9	2012 BOMAG SMOOTH DRUM ROLLER - BOS416	37,292	50,000	12,708	0	0	0	0	0
PPT4	BARTCO PORTABLE TRAFFIC LIGHT SYSTEM & TRAILER	7,792	1,000	0	(6,792)	0	0	0	0
PT5	PORTABLE MESSAGE BOARD TRAILER	10,062	5,000	0	(5,062)	0	0	0	0
PT6	PORATABLE MESSAGE BOARD TRAILER	10,062	5,000	0	(5,062)	0	0	0	0
PU33	MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	15,000	15,000	0	0	15,000	16,364	1,364	0
PU37	2014 FOTON TUNLAND UTE	4,206	15,000	10,794	0	4,057	4,545	489	0
		178,022	156,000	23,502	(45,524)	117,031	98,182	1,852	(20,702)



Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	2,684,583	2,562,704	1,948,484	429,223	(1,519,261)
Furniture and equipment	151,500	152,892	144,638	117,105	(27,533)
Plant and equipment	593,000	593,000	593,000	508,764	(84,236)
Infrastructure - roads	1,320,111	1,338,088	1,306,698	1,311,597	4,899
Infrastructure - footpaths	75,000	75,000	68,747	57,712	(11,035)
Infrastructure - parks and gardens	41,000	41,000	41,000	10,164	(30,836)
Infrastructure - sewerage	329,339	329,339	246,996	218,312	(28,684)
Infrastructure - water	7,500	6,489	4,860	6,489	1,629
Payments for Capital Acquisitions	5,202,033	5,098,512	4,354,423	2,659,367	(1,695,056)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,796,744	2,118,900	1,555,273	1,019,950	(535,324)
Other (disposals & C/Fwd)	156,000	156,000	156,000	98,182	(57,818)
Plant and Vehicle Reserve	593,000	593,000	508,138	508,138	0
Furniture & Equipment Reserve	178,710	178,710	132,203	132,203	0
Sewerage Scheme Reserve	199,680	199,680	130,950	130,950	0
Building and Facility Reserve	304,583	304,583	33,029	33,029	0
Infrastructure Reserve	97,616	97,616	0	0	0
Innovations & Development Reserve	1,564,540	1,564,540	0	0	0
Contribution - operations	311,160	(114,517)	1,838,829	736,916	(1,101,914)
Capital funding total	5,202,033	5,098,512	4,354,423	2,659,367	(1,695,056)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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.

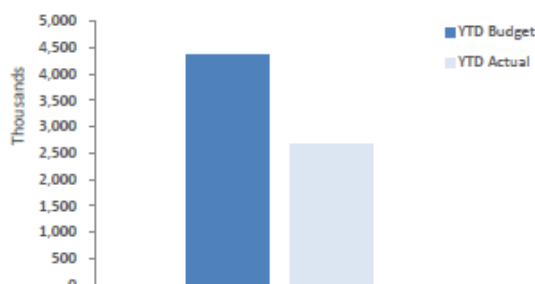
Initial recognition and measurement for assets held at cost

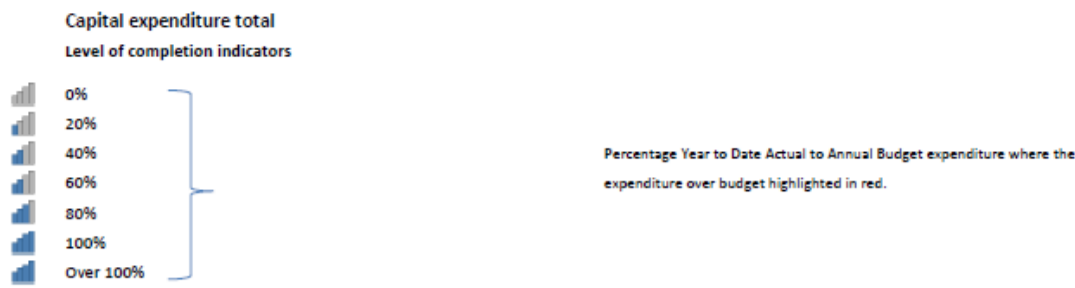
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

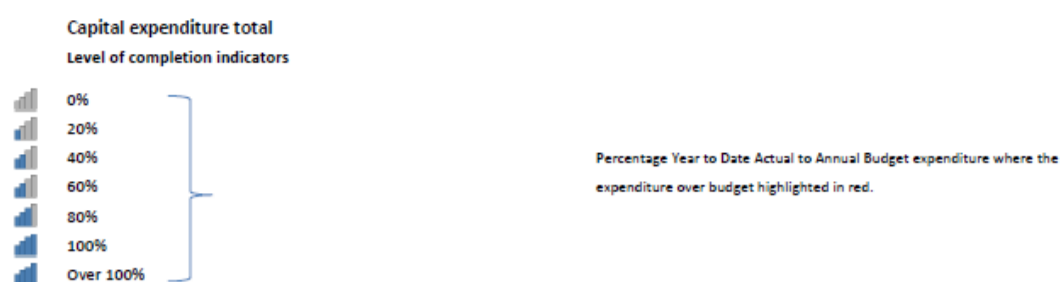
Payments for Capital Acquisitions





Level of completion indicator, please see table at the end of this note for further detail.

Account Number	Job Number	Sheet Category	Account/Job Description	Adopted	Amended	YTD Budget	YTD Actual	Variance (Under)/Over
				Budget	Budget			
				\$	\$	\$	\$	\$
Buildings								
E042510	SHADCAP	9230	SHADE SHETER - ADMINISTRATION OFFICE	(15,000)	(15,000)	(15,000)	(10,169)	(4,831)
Total - Governance				(15,000)	(15,000)	(15,000)	(10,169)	(4,831)
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(56,583)	(56,583)	(42,435)	(49,933)	7,498
Total - Law, Order & Public Safety				(56,583)	(56,583)	(42,435)	(49,933)	7,498
E087511	U133CAP	9230	INDE U1 33 WHITTINGTON ST IMPROVEMENTS	0	(14,172)	(10,629)	(6,789)	(3,840)
Total - Education & Welfare				0	(14,172)	(10,629)	(6,789)	(3,840)
Housing								
E091511	SHCOSFC3	9230	HOSUING PROGRAM ADDITIONAL STAFF HOUSING	(500,000)	0	0	0	0
E091515	10MACAP	9230	10 MARSH AVE	(12,000)	(12,000)	(9,000)	(11,770)	2,770
E092510	RLANDCAP	9230	PURCHASE ADDITIONAL RESIDENTIAL LAND - STOCK	(45,000)	(45,000)	(33,750)	0	(33,750)
Total - Housing				(557,000)	(57,000)	(42,750)	(11,770)	(30,980)
Community Amenities								
E105510	ROBIATU	9230	FUJICLEAN ATU SEWER TREATMENT SYSTEM ROBINSON RD PUB	0	(26,300)	(19,719)	(26,300)	6,581
Total - Community Amenities				0	(26,300)	(19,719)	(26,300)	6,581
Recreation And Culture								
E111512		9230	KWEDA HALL RENEWAL	(8,500)	0	0	0	0
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(100,000)	(100,000)	(80,000)	0	(80,000)
E112510	POOLCAP	9230	POOL - CAPITAL	(51,000)	(51,000)	(51,000)	(12,223)	(38,777)
E112510	STBLOC	9230	STARTING BLOCKS - POOL	(20,000)	(20,000)	(19,998)	0	(19,998)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(1,700,000)	(2,077,529)	(1,558,143)	(306,920)	(1,251,223)
E112510	POOLFP	9230	FOOTPATHS BROOKTON AQUATIC CENTRE	(20,000)	(20,000)	(14,994)	0	(14,994)
E115510	MUSECAP	9230	MUSEUM - CAPITAL	(10,500)	0	0	0	0
E113510	TENNCAP	9230	OLD TENNIS PAVILION - REFURBISHMENT	(50,000)	(50,000)	(37,494)	0	(37,494)
E113510	MENSCAP	9230	MENSSHED - OLD BOWLING CLUB CAPITAL	(20,000)	0	0	0	0
Total - Recreation And Culture				(1,980,000)	(2,318,529)	(1,761,629)	(319,142)	(1,442,487)
Economic Services								
E132510		9230	PURCHASE BUILDINGS	(20,000)	(20,000)	(14,994)	0	(14,994)
E136510	INDLCAP	9230	LAND FOR BROOKTON COMMERCIAL/INDUSTRIAL HUB	(50,000)	(50,000)	(37,494)	0	(37,494)
E136510	SEACON	9230	SEA CONTAINER STORAGE	(6,000)	(5,120)	(3,834)	(5,120)	1,286
Total - Economic Services				(76,000)	(75,120)	(56,322)	(5,120)	(51,202)
Total - Buildings				(2,684,583)	(2,562,704)	(1,948,484)	(429,223)	(1,519,261)
Plant & Equipment								
Governance								
E042531		9234	ADMIN PURCHASE CEO VEHICLE	(60,000)	(60,000)	(60,000)	(60,626)	626
E042534		9234	ADMIN PURCHASE MIW VEHICLE	(55,000)	(55,000)	(55,000)	(54,525)	(475)
E042533		9234	ADMIN PURCHASE BMO VEHICLE	(48,000)	(48,000)	(48,000)	(41,267)	6,733
Total - Governance				(163,000)	(163,000)	(163,000)	(156,418)	6,884
Other Property & Services								
E143530	EP005	9234	PURCHASE P&E - REPLACEMENT PR9 2012 BOMAG SMOOTH DR	(230,000)	(230,000)	(230,000)	(179,990)	(50,010)
E143530	LIGHTV6	9234	PURCHASE P&E - REPLACEMENT PPT4 BARTCO PORTABLE TRAFFIC LIGHT SYSTEM & TRAILER	(30,000)	(30,000)	(30,000)	(29,285)	(715)
E143530	LIGHTV7	9234	PURCHASE P&E - REPLACEMENT PT5 PORTABLE MESSAGE BOARD TRAILER	(40,000)	(40,000)	(40,000)	(30,365)	(9,635)
E143530	LIGHTV8	9234	PURCHASE P&E - REPLACEMENT PT6 PORTABLE MESSAGE BOARD TRAILER	(40,000)	(40,000)	(40,000)	(30,365)	(9,635)
E143530	LIGHTV9	9234	PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	(45,000)	(45,000)	(45,000)	(41,113)	(3,888)
E143530	LIGHTV3	9234	PURCHASE P&E - REPLACEMENT 2014 FOTON TUNLAND UTE	(45,000)	(45,000)	(45,000)	(41,228)	(3,773)
Total - Other Property & Services				(430,000)	(430,000)	(430,000)	(352,346)	(77,654)
Total - Plant & Equipment				(593,000)	(593,000)	(593,000)	(508,764)	(70,769)
Furniture & Equipment								
Governance								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(31,500)	(31,500)	(31,500)	(27,159)	(4,341)
E042520	SERVCAP	9232	ADMIN SERVER	(75,000)	(75,000)	(75,000)	(72,596)	(2,404)
Total - Governance				(106,500)	(106,500)	(106,500)	(99,755)	(6,745)
Recreation & Culture								
E115520	ARTCAP	9232	ARTWORK - PUBLIC AND VISUAL	(20,000)	(15,000)	(11,250)	0	(11,250)
E116520		9232	PURCHASE FURNITURE & EQUIPMENT	(18,000)	(18,000)	(13,500)	(17,350)	3,850
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(7,000)	(7,000)	(6,996)	0	(6,996)
Total - Recreation & Culture				(45,000)	(40,000)	(31,746)	(17,350)	(14,396)
Economic Services								
E132520		9232	PURCHASE FURNITURE & EQUIPMENT	0	(6,392)	(6,392)	0	6,392
Total - Economic Services				0	(6,392)	(6,392)	0	6,392
Total - Furniture & Equipment				(151,500)	(152,892)	(144,638)	(117,105)	(14,749)
Infrastructure - Roads								
Transport								
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(709,036)	(709,036)	(709,032)	(720,908)	11,876
E121560	RICHR2R	9250	RICHARDSON STREET - RESEAL (RTR)	(55,000)	(55,000)	(55,000)	(59,333)	4,333
E121560	YOURR2R	9250	YOURALLING ROAD R2R	(85,097)	(85,097)	(85,096)	(88,388)	3,292
E121560	YOUNR2R	9250	YOUNG ROAD R2R	(57,000)	(57,000)	(57,000)	(58,379)	1,379
E121560	MCGSR2R	9250	MCGRATH STREET R2R	(12,000)	(12,000)	(12,000)	(13,357)	1,357
E121560	RAMR2R	9250	RAMSAY ROAD R2R	(88,785)	(88,785)	(88,785)	(87,511)	(1,274)
E121560	WHISR2R	9250	WHITE STREET	(55,000)	(55,000)	(55,000)	(54,347)	(653)
E121565	SODAR2R	9250	SOUTH DALE ROAD R2R	(91,927)	(91,927)	(91,926)	(96,327)	4,401
E121565	WBSF3	9250	DANGIN-MEARS ROAD WBSF ENVIRONMENTAL REPORTS	(38,000)	(61,747)	(46,305)	(31,670)	(14,635)



Level of completion indicator, please see table at the end of this note for further detail.

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted	Amended	YTD Budget	YTD Actual	Variance (Under)/Over
				Budget	Budget			
				\$	\$	\$	\$	\$
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK 23/24	(63,696)	(63,696)	(47,754)	(42,578)	(5,176)
E121570	BRIDGE11	9250	BRIDGE 3150A ALDERSYDE NORTH ROAD	(39,017)	(28,000)	(28,000)	(28,000)	0
E121570	BRIDGE12	9250	BRIDGE 4878A BROOKTON KWEDA ROAD	(25,553)	(30,800)	(30,800)	(30,800)	0
Total - Transport				(1,320,111)	(1,338,088)	(1,306,698)	(1,311,597)	4,899
Total - Infrastructure - Roads				(1,320,111)	(1,338,088)	(1,306,698)	(1,311,597)	4,899
Infrastructure - Sewerage								
Community Amenities								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(172,292)	(172,292)	(129,213)	(87,362)	(41,851)
E107541	HVCAPO5	9262	HAPPY VALLEY SMART TECH BORE TANK CONTROL SYSTEM BROOKTON WASTEWATER (EFFLUENT) OXIDATION POND -	(7,500)	(6,489)	(4,860)	(6,489)	1,629
E102540	SEWEDS	9254	DESLODGING	(157,047)	(157,047)	(117,783)	(130,950)	13,167
Total - Community Amenities				(336,839)	(335,828)	(251,856)	(224,801)	(27,055)
Total - Infrastructure - Sewerage				(336,839)	(335,828)	(251,856)	(224,801)	(27,055)
Infrastructure - Footpaths								
Transport								
E121575	CORBFP	9252	FOOTPATH - CORBERDING ROAD - GAYNOR AND MCGRATH ST	(50,000)	(50,000)	(50,000)	(41,800)	(8,200)
E121575	ROBIAR	9252	ACCESSIBLE RAMP - ROBINSON ROAD	(5,000)	(9,600)	(7,200)	(512)	(6,688)
E121575	MEMPPF	9252	MEMORAL PARK FOOTPATH	(20,000)	(15,400)	(11,547)	(15,400)	3,853
Total - Transport				(75,000)	(75,000)	(68,747)	(57,712)	(11,035)
Total - Infrastructure - Footpaths				(75,000)	(75,000)	(68,747)	(57,712)	(11,035)
Infrastructure - Parks & Gardens								
Recreation And Culture								
E111550	WBSPCAP	9256	WB EVA SPORT PAVILION	(41,000)	(41,000)	(41,000)	(10,164)	(30,836)
Total - Recreation And Culture				(41,000)	(41,000)	(41,000)	(10,164)	(30,836)
Total - Infrastructure - Parks & Gardens				(41,000)	(41,000)	(41,000)	(10,164)	(30,836)
Grand Total				(5,202,033)	(5,098,512)	(4,354,423)	(2,659,367)	(1,668,805)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Kalkarni Residency (20%)	80	12,124	0	0	0	(12,124)	(12,124)	(12,124)	(0)	0	0	(395)	(593)	(593)
Housing														
Staff Housing (33%)	80	20,005	0	0	0	(20,005)	(20,005)	(20,005)	0	(0)	(0)	(632)	(979)	(979)
Community amenities														
Sewerage (14%)	80	8,487	0	0	0	(8,487)	(8,487)	(8,487)	0	(0)	(0)	(268)	(415)	(415)
Effluent Loan	83	575,905	0	0	0	(49,272)	(49,825)	(49,825)	526,634	526,080	526,080	(21,367)	(29,148)	(29,148)
Recreation and culture														
Sport & Recreation	81	210,174	0	0	0	(39,213)	(79,789)	(79,789)	170,961	130,385	130,385	(8,488)	(14,947)	(14,947)
Other property and services														
Grader (33%)	80	20,005	0	0	0	(20,005)	(20,005)	(20,005)	0	(0)	(0)	(632)	(978)	(978)
		846,700	0	0	0	(149,105)	(190,235)	(190,235)	697,595	656,465	656,465	(31,782)	(47,060)	(47,060)
Self supporting loans														
General purpose funding														
Country Club	82	84,518	0	0	0	(15,769)	(32,086)	(32,086)	68,749	52,431	52,431	(1,851)	(6,012)	(6,012)
		84,518	0	0	0	(15,769)	(32,086)	(32,086)	68,749	52,431	52,431	(1,851)	(6,012)	(6,012)
Total		931,218	0	0	0	(164,874)	(222,321)	(222,321)	766,343.99	708,896	708,896	(33,633)	(53,072)	(53,072)
Current borrowings		222,321							57,446					
Non-current borrowings		708,898							708,898					
		931,218							766,344					

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

Unspent borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 30-06-2025	During Year	During Year	Balance 31 March 2026
		\$	\$	\$	\$
Effluent Loan	2/09/2024	148,862	0	(87,362)	61,500
		148,862	0	(87,362)	61,500

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES

Movement in carrying amounts

Information on leases	Lease No.	1 July 2025	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities														
Re-Use Water Dam	LE-03	17,469	0	0	0	(1,622)	(1,622)	(1,622)	15,847	15,847	15,847	(560)	(560)	(560)
Total		17,469	0	0	0	(1,622)	(1,622)	(1,622)	15,847	15,847	15,847	(560)	(560)	(560)
Current lease liabilities		1,622							0					
Non-current lease liabilities		15,847							15,847					
		17,469							15,847					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is 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 lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture & Equipment Reserve	153,337	5,517	5,036	129,000	129,525	(178,710)	(132,203)	109,144	155,694
Leave Reserve	159,363	5,734	3,043	0	0	0	0	165,097	162,406
Sewerage Scheme Reserve	520,587	18,732	7,622	0	0	(199,680)	(130,950)	339,639	397,259
Plant and Vehicle Reserve	655,510	23,587	17,292	531,000	447,727	(593,000)	(508,138)	617,097	612,392
Madison Square Units Reserve	35,732	1,286	688	311	311	0	0	37,329	36,731
Brookton Community Resource Centre	241,385	8,686	4,610	0	0	0	0	250,071	245,995
Building and Facility Reserve	5,857,969	210,785	113,044	78,347	78,347	(304,583)	(33,029)	5,842,518	6,016,331
Infrastructure Reserve	474,945	17,090	9,070	138,534	138,534	(97,616)	0	532,953	622,549
Waste Reserve	796,986	28,678	15,476	14,511	14,511	0	0	840,175	826,974
Aged Housing Reserve	462,222	16,632	8,827	0	0	0	0	478,854	471,049
Innovations & Development Reserve	3,242,262	116,665	61,915	0	0	(1,564,540)	0	1,794,387	3,304,177
	12,600,298	453,392	246,623	891,703	808,955	(2,938,129)	(804,320)	11,007,264	12,851,555

	Opening Balance	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2025			31 Mar 2026
	\$	\$	\$	\$
Other liabilities				
- Contract liabilities	33,872	16,000	(44,943)	4,929
- Capital grant/contribution liabilities	110,951	1,203,724	(1,019,950)	294,725
Total other liabilities	144,822	1,219,724	(1,064,892)	299,654
Employee Related Provisions				
Annual leave	181,697	0	0	181,697
Long service leave	150,841	0	0	150,841
Provision for long service leave oncosts - Current	14,744	0	0	14,744
Provision for annual leave oncosts - Current	25,542	0	0	25,542
Total Employee Related Provisions	372,824	0	0	372,824
Total other current assets	517,646	1,219,724	(1,064,892)	672,478
Amounts shown above include GST (where applicable)				

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

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 Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability	Increase	Liability	Current	Adopted	Adopted	Amended	YTD
	1 July 2025	in Liability	Reduction (As revenue)	Liability 31 Mar 2026	Budget Revenue	YTD Budget	Annual Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	454,038	364,617	486,157	364,618
Grants Commission - Roads (WALGGC)	0	0	0	0	201,237	176,697	235,597	176,698
Law, order, public safety	0					0		
DFES Grant - Fire Mitigation Activity Fund 24/25	33,872	0	(33,872)	0	143,430	107,568	143,430	33,872
DFES Grant - ESL operating Grant	0	0	0	0	105,000	78,750	105,000	78,750
Transport	0							
MRWA Direct Grant Funding	0	0	0	0	130,413	130,413	130,413	130,413
Economic services	0							
Seniors Week Event	0	0	0	0	1,000	1,000	1,000	1,000
Other Community Events Revenue	0	0	0	0	100	747	1,000	1,000
Community Christmas Party Revenue	0	0	0	0	2,000	0	0	0
Nadc (National Australia Day Council)	0	8,000	(8,000)	0	10,000	10,000	10,000	8,000
Youth Week Event Revenue	0	0	0	0	2,000	0	0	0
Grant Revenue - Stay On Your Feet	0	0	0	0	5,000	0	0	0
Grant Revenue - Dpird Crc Development Grant	0	0	0	0	3,000	2,250	3,000	0
Grant Revenue - Fitness Initiatives	0	0	0	0	5,000	0	0	0
Grant Revenue - Carers Week Grant	0	500	(500)	0	0	500	500	3,000
Grant Revenue - Technology and Digital Inclusion	0	2,500	(2,500)	0	0	0	0	2,500
Grant Revenue - End of Life Planning Capacity	0	5,000	(71)	4,929	0	0	0	71
CRC Operating Grant Revenue	0	0	0	0	119,428	89,571	119,428	174,227
Grant Funding The Lbw Trust Library Grant	0	0	0	0	2,000	1,494	2,000	2,000
TOTALS	33,872	16,000	(44,943)	4,929	1,183,646	963,607	1,237,525	976,149

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability	Increase	Liability	Current	Adopted	Adopted	Amended	YTD
	1 July 2025	in Liability	Reduction (As revenue)	Liability 31 Mar 2026	Budget Revenue	YTD Budget	Annual Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
General purpose funding								
LRCI 4 - Woods Loop Road	0	110,349	(110,349)	0	110,349	82,761	110,349	110,349
LRCI 4 - Mattingly Road	0	36,595	(36,595)	0	37,000	27,750	37,000	36,595
Refurbishment/Construction BCI Old Tennis Court Building	0	0	0	0	50,000	37,494	50,000	0
WBDC & BPFS - Railway Station Building Refurbishment	20,000	20,000	(40,000)	0	240,000	405,000	540,000	40,000
LRCI 4 - UPGRADE BROOKTON OVAL LIGHTS	0	13,671	(13,671)	0	13,671	10,251	13,671	13,671
Law, order, public safety								
EsI Grant - Emergency Services Levy - Capital East Brookton Shed	0	342,730	(49,933)	292,797	333,055	249,786	333,055	49,933
Transport								
Dangin-Mears Road WBSFN Stage 2- Environmental Reports	0	0	0	0	35,454	43,206	57,610	0
WSFN 2 - Dangin-Mears Road - Income - 2023/24	0	0	0	0	59,715	44,784	59,715	0
Mcgrath Street - R2R Income	0	12,000	(12,000)	0	12,000	9,000	12,000	12,000
Youralling Road - R2R Income	0	85,097	(85,097)	0	85,097	63,822	85,097	85,097
Young Road - R2R Income	0	5,369	(5,369)	0	57,000	42,750	57,000	5,369
Ramsay Road - R2R Income	0	88,785	(87,511)	1,274	88,785	66,588	88,785	87,511
Richardson Street - R2R Income	0	55,000	(55,000)	0	55,000	41,250	55,000	55,000
White Street - R2R Income	0	55,000	(54,347)	653	55,000	41,250	55,000	54,347
Southdale Road - R2R Income	0	91,927	(91,927)	0	91,927	68,943	91,927	91,927
York Williams Road RRG	0	378,152	(378,152)	0	472,691	354,510	472,691	378,152
Davis Road - R2R Income	10,030	(10,030)	0	0	0	0	0	0
Mattingly Road - R2R Income	20,896	(20,896)	0	0	0	0	0	0
Mattingly Road Culvert - R2R Income	60,024	(60,024)	0	0	0	0	0	0
TOTALS	110,951	1,203,724.11	(1,019,950)	294,725	1,796,744	1,589,145	2,118,900	1,019,950

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 Mar 2026
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Bus Bonds	1,730	370	(350)	1,750
Facility Hire Bonds	7,360	8,390	(7,500)	8,250
Gym Bonds	8,040	3,640	(2,240)	9,440
Other Bonds	0	1,080	(1,080)	0
Sub-Total	17,130	13,480	(11,170)	19,440
	17,130	13,480	(11,170)	19,440

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						
DEPOOP	Shire depot - Building Maintenance	OCM 10.25-02	Operating Expenditure		7,000		7,000
RWSTCAP	Railway Station Building Refurbishment	OCM 08.25-04	Capital Expenditure			(322,989)	(315,989)
RWSTCAP	Railway Station Building Refurbishment	OCM 09.25-03	Capital Expenditure			(36,540)	(352,529)
ROUTCAP	Pioneer Park Refurbishment	OCM 10.25-02	Capital Expenditure			(15,500)	(368,029)
KWHCAP	Kweda Hall Renewal	OCM 10.25-02	Capital Expenditure		8,500		(359,529)
	Transfer from Reserve - Railway Station Building Refurbishment	OCM 09.25-03	Capital Revenue		36,540		(322,989)
I033550	Adjustment of C/F Surplus Budgeted for 2024/2025	OCM 02.25-11	Opening Surplus(Deficit)		82,854		(240,135)
	Grants, subsidies and contributions						(240,135)
I032010	Gpg Grants Commission - General	OCM 02.25-11	Operating Revenue		32,119		(208,016)
I032020	Gpg Grants Commission - Roads	OCM 02.25-11	Operating Revenue		34,360		(173,656)
CLU062	Grant Revenue - Other Community Events	OCM 02.25-11	Operating Revenue		500		(173,156)
GR0006	Community Christmas Party Revenue	OCM 02.25-11	Operating Revenue			(2,000)	(175,156)
GR0008	Other Community Events Revenue	OCM 02.25-11	Operating Revenue		900		(174,256)
GR0009	Youth Week Event Revenue	OCM 02.25-11	Operating Revenue			(2,000)	(176,256)
GR0011	Grant Revenue - Stay On Your Feet	OCM 02.25-11	Operating Revenue			(5,000)	(181,256)
GR0013	Grant Revenue - Fitness Initiatives	OCM 02.25-11	Operating Revenue			(5,000)	(186,256)
	Fees and charges						(186,256)
I051010	Fire Fees & Charges	OCM 02.25-11	Operating Revenue		1,750		(184,506)
I052010	Anim Fees & Charges	OCM 02.25-11	Operating Revenue		1,500		(183,006)
I052010	Anim Fees & Charges	OCM 02.25-11	Operating Revenue		1,000		(182,006)
I104010	Tpb Fees & Charges	OCM 02.25-11	Operating Revenue		4,000		(178,006)
I031020	Rate Other Rates Income	OCM 02.25-11	Operating Revenue		500		(177,506)
I087040	Independent Living Units - Other Income	OCM 02.25-11	Operating Revenue		5,442		(172,064)
I102011	Sewerage Rates Charges	OCM 02.25-11	Operating Revenue		6,640		(165,424)
I105010	Amen Fees & Charges	OCM 02.25-11	Operating Revenue		8,000		(157,424)
I111011	Halls Fees & Charges - Memorial Hall	OCM 02.25-11	Operating Revenue		700		(156,724)
I111012	Halls Fees & Charges Wb Eva Pavilion	OCM 02.25-11	Operating Revenue		1,500		(155,224)
I112010	Pool Fees & Charges	OCM 02.25-11	Operating Revenue		1,600		(153,624)
I113010	Oth-Rec Fees & Charges	OCM 02.25-11	Operating Revenue		1,600		(152,024)
I132010	Tour Fees & Charges	OCM 02.25-11	Operating Revenue		10,000		(142,024)
I101010	Refuse Fees & Charges	OCM 02.25-11	Operating Revenue		5,000		(137,024)
	Interest revenue						(137,024)
I031030	Rate Interest Earnings	OCM 02.25-11	Operating Revenue		1,000		(136,024)
I031030	Rate Interest Earnings	OCM 02.25-11	Operating Revenue		1,900		(134,124)
I033020	Genfin Interest On Investments	OCM 02.25-11	Operating Revenue		30,218		(103,906)
I033020	Genfin Interest On Investments	OCM 02.25-11	Operating Revenue		171,392		67,486
	Other revenue						67,486
I042030	Admin Reimbursements & Donations	OCM 02.25-11	Operating Revenue		500		67,986
I042040	Admin Other Revenue	OCM 02.25-11	Operating Revenue		365		68,351
I147010	Sal Reimbursement - Workers Comp	OCM 02.25-11	Operating Revenue		30,000		98,351
GR0006	Community Christmas Party Revenue	OCM 02.25-11	Operating Revenue		500		98,851
	Employee costs						98,851
E055010	Emergency Management	OCM 02.25-11	Operating Expenses		1,000		99,851
E071010	Hea Employee Costs	OCM 02.25-11	Operating Expenses		500		100,351
E134020	Build-B General Operating Expenses	OCM 02.25-11	Operating Expenses		500		100,851
E042010	Admin Employee Costs	OCM 02.25-11	Operating Expenses			(2,700)	98,151
E042010	Admin Employee Costs	OCM 02.25-11	Operating Expenses		2,000		100,151
E042010	Admin Employee Costs	OCM 02.25-11	Operating Expenses		2,000		102,151
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		67,749		169,900
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		9,959		179,859
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses			(1,683)	178,176
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		600		178,776
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		2,000		180,776
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		1,200		181,976
DEPOOP	Shire Depot - Building Maintenance	OCM 02.25-11	Operating Expenses			(7,000)	174,976
E142010	Pw-Oh Employee Costs	OCM 02.25-11	Operating Expenses			(1,485)	173,491
E142010	Pw-Oh Employee Costs	OCM 02.25-11	Operating Expenses		4,000		177,491
E136100	Crc Employee Costs	OCM 02.25-11	Operating Expenses		1,200		178,691
	Materials and contracts						178,691
E041020	Memb General Operating Expenses	OCM 02.25-11	Operating Expenses			(4,500)	174,191
E041020	Memb General Operating Expenses	OCM 02.25-11	Operating Expenses			(10,000)	164,191
E041020	Memb General Operating Expenses	OCM 02.25-11	Operating Expenses			(4,587)	159,604
FIREGO	Fire General Operating	OCM 02.25-11	Operating Expenses		672		160,276

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
FIREGO	Fire General Operating	OCM 02.25-11	Operating Expenses		4,000		164,276
E042020	Admin General Operating Expenses	OCM 02.25-11	Operating Expenses		4,000		168,276
E042020	Admin General Operating Expenses	OCM 02.25-11	Operating Expenses			(27,124)	141,152
E042020	Admin General Operating Expenses	OCM 02.25-11	Operating Expenses			(11,000)	130,152
E042020	Admin General Operating Expenses	OCM 02.25-11	Operating Expenses			(1,600)	128,552
POOLGO	Swimming Pool General Operating	OCM 02.25-11	Operating Expenses		500		129,052
POOLGO	Swimming Pool General Operating	OCM 02.25-11	Operating Expenses			(101,250)	27,802
		OCM 02.25-11					27,802
E115040	Oth-Cult Community Events	OCM 02.25-11	Operating Expenses			(5,000)	22,802
GYMOP	Gymnasium Operating	OCM 02.25-11	Operating Expenses		2,000		24,802
GYMOP	Gymnasium Operating	OCM 02.25-11	Operating Expenses		2,500		27,302
	Youth Precinct - Pumptrack - Loop Track, Flying						
PUMTRAC	Fox / Zipline Nature Play Area	OCM 02.25-11	Operating Expenses		1,500		28,802
	Youth Precinct Shed / Building (Youth Group /						
YGGOP	Girl Guide) Reserve 43158	OCM 02.25-11	Operating Expenses		2,500		31,302
CARAOP	Caravan Park	OCM 02.25-11	Operating Expenses		10,000		41,302
CARAOP	Caravan Park	OCM 02.25-11	Operating Expenses		4,290		45,592
E148020	Unclass Insurance Claims Expense	OCM 02.25-11	Operating Expenses			(27,000)	18,592
RRTLOP	Public Toilets Robinson Road	OCM 02.25-11	Operating Expenses			(4,000)	14,592
CEMEOP	Cemetery	OCM 02.25-11	Operating Expenses		500		15,092
CEMEOP	Cemetery	OCM 02.25-11	Operating Expenses		3,000		18,092
MEMPOP	Memorial Park	OCM 02.25-11	Operating Expenses			(1,000)	17,092
RESEOP	Reserve 43158 Beautification Works	OCM 02.25-11	Operating Expenses		2,000		19,092
RWPKOP	Railway Station Park	OCM 02.25-11	Operating Expenses		2,000		21,092
ROTUOP	Rotunda - Pioneer Park	OCM 02.25-11	Operating Expenses			(4,073)	17,019
BRDGOP	Bridge Maintenance	OCM 02.25-11	Operating Expenses			(5,770)	11,249
DEPOOP	Shire Depot - Building Maintenance	OCM 02.25-11	Operating Expenses		3,250		14,499
DEPOOP	Shire Depot - Building Maintenance	OCM 02.25-11	Operating Expenses			(3,250)	11,249
E143020	Poc General Operating Expenses	OCM 02.25-11	Operating Expenses			(17,000)	(5,751)
ADMIOP	Administration Centre	OCM 02.25-11	Operating Expenses		1,500		(4,251)
ADMIOP	Administration Centre	OCM 02.25-11	Operating Expenses		500		(3,751)
ADMIOP	Administration Centre	OCM 02.25-11	Operating Expenses			(2,000)	(5,751)
	Unit 1 33 Whittington Street Brookton -						
U133WS	Independent Living Units	OCM 02.25-11	Operating Expenses			(1,500)	(7,251)
	Unit 1 40 White Street Brookton - Independent						
U140WS	Living Units	OCM 02.25-11	Operating Expenses		1,500		(5,751)
	Unit 2 33 Whittington Street Brookton -						
U233WS	Independent Living Units	OCM 02.25-11	Operating Expenses		1,000		(4,751)
	Unit 2 40 White Street Brookton - Independent						
U240WS	Living Units	OCM 02.25-11	Operating Expenses		1,500		(3,251)
	Unit 3 33 Whittington Street Brookton -						
U333WS	Independent Living Units	OCM 02.25-11	Operating Expenses		1,000		(2,251)
	Unit 3 40 White Street Brookton - Independent						
U340WS	Living Units	OCM 02.25-11	Operating Expenses		1,500		(751)
	Unit 4 40 White Street Brookton - Independent						
U440WS	Living Units	OCM 02.25-11	Operating Expenses		2,500		1,749
U540WS	Living Units	OCM 02.25-11	Operating Expenses		1,500		3,249
	Unit 6 40 White Street Brookton - Independent						
U640WS	Living Units	OCM 02.25-11	Operating Expenses		1,500		4,749
	Unit 7 40 White Street Brookton - Independent						
U740WS	Living Units	OCM 02.25-11	Operating Expenses		1,500		6,249
	Unit 8 40 White Street Brookton - Independent						
U840WS	Living Units	OCM 02.25-11	Operating Expenses		3,500		9,749
10MAOP	10 Marsh Ave Brookton	OCM 02.25-11	Operating Expenses		2,500		12,249
23WHITOP	23 Whittington Street Brookton	OCM 02.25-11	Operating Expenses		2,500		14,749
28AWSOP	U5 28 William Street	OCM 02.25-11	Operating Expenses		2,500		17,249
28BWSOP	U6 28 William Street	OCM 02.25-11	Operating Expenses		4,000		21,249
U2MSUOP	U2 4 Matthew Street	OCM 02.25-11	Operating Expenses		2,000		23,249
U1MSOP	Unit 1 Madison Square Units	OCM 02.25-11	Operating Expenses		2,500		25,749
U2MSOP	Unit 2 Madison Square Units	OCM 02.25-11	Operating Expenses		2,500		28,249
U3MSOP	Unit 3 Madison Square Units	OCM 02.25-11	Operating Expenses		2,500		30,749
WBOP	Wb Eva Pavilion	OCM 02.25-11	Operating Expenses		2,000		32,749
WBOP	Wb Eva Pavilion	OCM 02.25-11	Operating Expenses			(2,000)	30,749
MUSEOP	Historical Society Museum	OCM 02.25-11	Operating Expenses			(3,889)	26,860
E136101	Crc General Operating Expenses	OCM 02.25-11	Operating Expenses			(4,000)	22,860
E136101	Crc General Operating Expenses	OCM 02.25-11	Operating Expenses			(450)	22,410
E136101	Crc General Operating Expenses	OCM 02.25-11	Operating Expenses		1,320		23,730
EV0002	Community Christmas Party	OCM 02.25-11	Operating Expenses		2,000		25,730
EV0003	Christmas Decoration	OCM 02.25-11	Operating Expenses		4,645		30,375

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget
				Adjustment	Available	Available Cash	
				\$	\$	\$	\$
EV0004	Noongar Sport Event	OCM 02.25-11	Operating Expenses		1,000		31,375
EV0007	Seniors Week Event	OCM 02.25-11	Operating Expenses		1,667		33,042
EV0008	Other Community Events	OCM 02.25-11	Operating Expenses			(3,150)	29,892
EV0009	Youth Week Event	OCM 02.25-11	Operating Expenses		2,000		31,892
EV0011	Stay On Your Feet	OCM 02.25-11	Operating Expenses		5,000		36,892
EV0013	Fitness Initiatives	OCM 02.25-11	Operating Expenses		5,000		41,892
BOWL0P	Bowling Club	OCM 02.25-11	Operating Expenses			(4,900)	36,992
	Utility charges						36,992
MADI0P	Madison Square Park	OCM 02.25-11	Operating Expenses		3,000		39,992
25WHIT0P	25 Whittington Street Brookton	OCM 02.25-11	Operating Expenses		1,000		40,992
28AWS0P	U5 28 William Street	OCM 02.25-11	Operating Expenses		1,000		41,992
U1MSU0P	U1 4 Matthew Street	OCM 02.25-11	Operating Expenses		500		42,492
	Other expenditure						42,492
E041030	Memb Councillors Fees/Expenses/Allowances	OCM 02.25-11	Operating Expenses		4,000		46,492
E031030	Rates Write Off	OCM 02.25-11	Operating Expenses			(24,401)	22,091
CARA0P	Caravan Park	OCM 02.25-11	Operating Expenses			(1,480)	20,611
E102060	Sewerage Prior Year Adjustments	OCM 02.25-11	Operating Expenses			(22,283)	(1,672)
E115050	Oth-Cult Community Chest Fund	OCM 02.25-11	Operating Expenses			(5,000)	(6,672)
	Capital grants, subsidies and contributions						(6,672)
CLI015	Railway Station Building Refurbishment Income	OCM 02.25-11	Capital Revenue		300,000		293,328
CLI061	Dangin-Mears Rd Wsfn Income Environmental Reports	OCM 02.25-11	Capital Revenue		22,156		315,484
	Purchase of land and buildings						315,484
SHCOSFC3	Housing Program Additional Staff Housing	OCM 02.25-11	Capital Expenses		500,000		815,484
MENSCAP	Mensshed - Old Bowling Club Capital	OCM 02.25-11	Capital Expenses		20,000		835,484
ROUTCAP	Rotunda - Pioneer Park Refurbishment	OCM 02.25-11	Capital Expenses		15,500		850,984
SEACON	Sea Container Storage	OCM 02.25-11	Capital Expenses		880		851,864
	Fujiclean Atu Sewer Treatment System Robinson Rd Public Toilets	OCM 02.25-11	Capital Expenses			(26,300)	825,564
ROBIATU	Museum - Capital	OCM 02.25-11	Capital Expenses		10,500		836,064
U133CAP	Inde U1 33 Whittington St Improvements	OCM 02.25-11	Capital Expenses			(14,172)	821,892
	Purchase of furniture and equipment						821,892
ARTCAP	Artwork - Public And Visual	OCM 02.25-11			5,000		826,892
	Purchase and construction of infrastructure-roads						826,892
	Dangin-Mears Road Wbsf Environmental Reports 25/26	OCM 02.25-11	Capital Expenses			(23,747)	803,145
BRIDGE11	Bridge 3150A Aldersyde North Road	OCM 02.25-11	Capital Expenses		11,017		814,162
BRIDGE12	Bridge 4878A Brookton Kweda Road	OCM 02.25-11	Capital Expenses			(5,247)	808,915
	Purchase and construction of infrastructure-footpath						808,915
MEMPPF	Memoral Park Footpath	OCM 02.25-11	Capital Expenses		4,600		813,515
ROBIAR	Accessible Ramp - Robinson Road	OCM 02.25-11	Capital Expenses			(4,600)	808,915
	Purchase and construction of infrastructure-water						808,915
	Happy Valley Smart Tech Bore Tank Control System	OCM 02.25-11	Capital Expenses		1,011		809,926
	Transfers from reserve accounts						809,926
I033550	Transfer From Reserve To Muni	OCM 02.25-11	Capital Revenue			(500,000)	309,926
	Transfers to reserve accounts						309,926
E033551	Transfer Interest From Muni To Reserve	OCM 02.25-11	Capital Expenses			(171,392)	138,534
E033550	Transfer To Reserve From Muni	OCM 02.25-11	Capital Expenses			(138,534)	0
							0
RWSTCAP	Railway Station Building Refurbishment	OCM 02.25-17	Capital Expenditure			(18,000)	(18,000)
I033550	Transfer from Reserve - Railway Station Building Refurbishment	OCM 02.25-17	Capital Revenue		18,000		0
				0	1,606,096	(1,606,096)	0

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Fees and charges	163,796	28.26%	▲ The main timing variances relate to budget profiling for the Independent Living Unit Charges, Shire Housing Rental Charges and Refuse Rate Charges.	Caravan Park and Private Works Income is coming in higher than budget for the year.		
Interest revenue	42,938	13.86%	▲ Actual interest revenue is currently greater than budgeted to be received.			
Profit on disposal of assets	(21,630)	(92.12%)			▼ The budget phasing for profit on the disposal of assets is currently ahead of actual expenditure.	
Expenditure from operating activities						
Employee costs	353,436	16.90%	▲ Salaries & Wages under budget at this time due to vacant position & budget profiling			
Materials and contracts	375,265	16.64%	▲ The budget phasing of material and contract expenditure is currently ahead of actual expenditure.			
Utility charges	61,164	31.73%	▲ The budget phasing of utility expenditure is currently ahead of actual expenditure.			
Other expenditure	37,780	31.52%	▲ A prior year sewerage rate refund/adjustment has been budgeted for but has not yet happened.			
Loss on disposal of assets	24,822	54.53%	▲ The budget phasing for loss on the disposal of assets is currently ahead of actual expenditure.			
Investing activities						
Proceeds from capital grants, subsidies and contributions	(369,193)	(35.82%)			▼ Variance due to Accounting Standard AASB13 and AASB1038 recognition of revenue	
Proceeds from disposal of assets	(57,818)	(37.06%)			▼ The budget phasing of the disposal of assets is currently ahead of actual expenditure.	
Payments for inventories, property, plant and equipment and infrastructure	1,693,036	38.93%	▲ The variance relates to a number of capital projects which have not commenced in FY25/26 (Refer to Note 8 for details)			
Financing activities						
Transfer from reserves	(1,399,276)	(63.50%)			▼ The budget phasing of transfers from reserves is currently ahead of actual transfers.	
Transfer to reserves	(383,030)	(56.95%)			▼ Actual transfers to reserves are currently ahead of budgeted transfers.	

15.04.26 GOVERNANCE REPORTS

15.04.26.01 2025-26 CEO PERFORMANCE REVIEW AND KPI SETTING

File No:	Employee #423
Date of Meeting:	16 April 2026
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Dr Shayne Silcox – Consultant
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author has a Direct Financial Interest in this matter, being the contractor employed. The authorising officer has a Direct Financial Interest in this matter in being the employee reviewed
Voting Requirements:	Absolute Majority
Previous Report:	N/A

Summary of Report:

The Council is asked to consider a confidential report in respect of the Chief Executive Officer's (CEO) Annual Performance Review.

Description of Proposal:

The process followed is consistent with the requirements of the *Local Government Act 1995* (the Act) and the Shire of Brookton's standards for CEO performance.

The process is shown in the flowchart on the next page but in broad terms is outlined.

Phase 1

- Discuss with CEO and President (remotely) to confirm process.
- Review current year KPI's and the CEO's acquittal against the KPI's with an assessment of their performance.
- Determine evidence sources and cross reference where possible.
- Develop a bespoke objective performance survey instrument for elected members and CEO to assess coupled with a guideline for completion.
- Analyse results and identify objective performance.

Phase 2

- Develop bespoke interview questionnaire for elected members and CEO to undertake in individual interviews, including but not limited to gaining information on how the CEO met their responsibilities; how they role modelled the Shire's values; the organisation's performance during the review period; meeting the position objects as set out in the Employment Contract, and identifying suggested KPI's for the upcoming review period.
- Seek from CEO professional development requests, identification of any performance constraints during the review period, TRP increases desired, next period suggested KPI identification, and any contract amendments for Council consideration.
- Seek strengths of the CEO and opportunities for improvement.

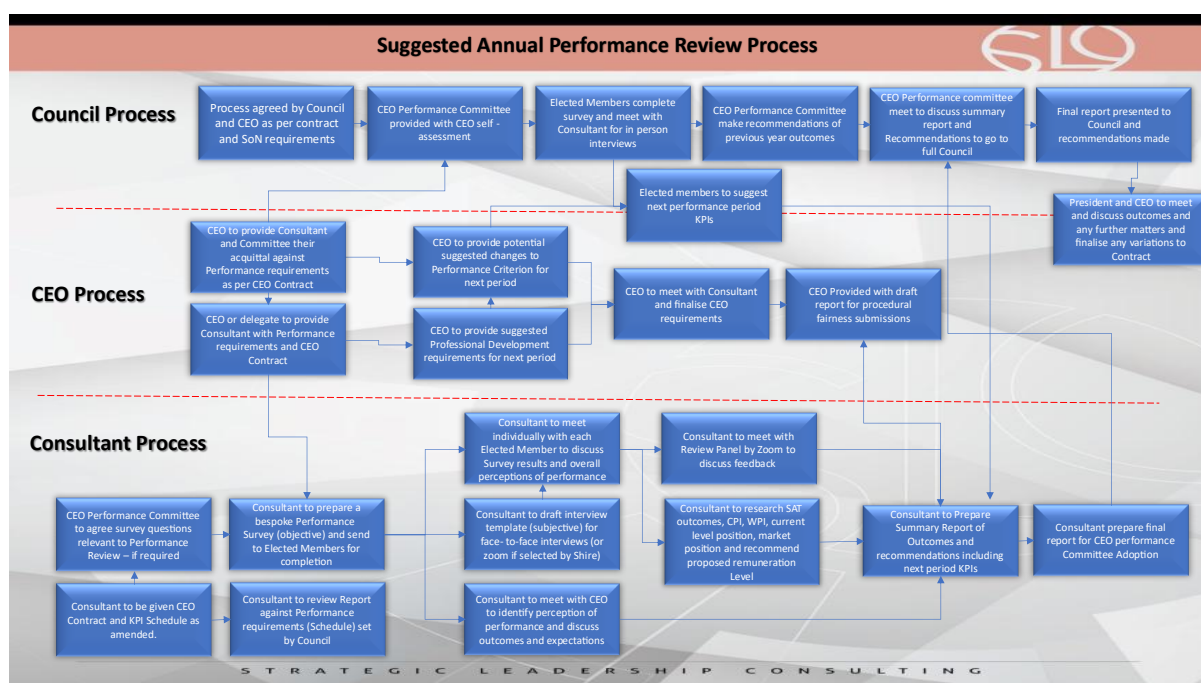
Phase 3

- Undertake contract compliance with the Act and Regulations and identify potential changes/variations, if necessary.
- Undertake marketplace review of the CEOs Total Reward Package (TRP).
- Confirm current TRP and develop options for Panel/Council consideration.
- Identify next period KPI's for Panel/CEO consideration.
- Seek agreement between the parties with KPIs presented.

Phase 4

- Prepare draft report and submit to CEO for comment under procedural fairness provisions.
- Consider procedural fairness submissions from CEO and amend report as required.
- Submit final report to Panel for Council adoption.

This process is outlined in the Process Map shown below.



As the Key Result Areas (KRAs) and Key Performance Indicators (KPIs) form part of the employment contract it is important to determine how these will be measured in the next performance period. It is also important to ensure that the CEOs performance criteria meet the requirements of the Department of Local Government, Sport, and Cultural Industries (DLGIRS) Operational Guidelines.

One of the CEO's key responsibilities is to oversee the implementation of the council's strategic direction. With this in mind, it is important to align the CEO's performance criteria to the goals contained in the Council's Strategic Community Plan and Corporate Business Plan. Accordingly, as these plans are updated, the CEO's performance criteria should be updated to reflect the changes.

The performance criteria should focus on the priorities of the Council. The Council and CEO should set goals related to target outcomes for future achievement in the performance

criteria and these goals should be specific, measurable, achievable, relevant and time based (SMART).

The outcomes of the CEO Performance Review are included in Confidential Attachment 15.04.26.01A.

Background:

The Shire of Brookton engaged 'Strategic Leadership Consulting' (SLC) to undertake a review of their Chief Executive Officer (CEO), Mr. Gary Sherry.

The Shire of Brookton contracted Mr Sherry on 31st January 2022 for a 5-year term expiring on the 30th January 2027 with a performance-based contract. This contract requires Council to consider, on an annual basis, his performance and any changes in his Total Reward (remuneration) Package (TRP) based on performance outcomes.

The CEO of the Shire of Brookton is now due for his annual performance review, as per the requirements of the Act and the common law employment contract the Shire has with the CEO as per Clauses 4 Performance Criteria and Review sub sections 4.1: (1) – (4) Performance Criteria and Performance Review; 4.2 (a-c), Selection of Reviewer; 4.3, Performance Review Procedures, 4.4 (a-i), 2); Remuneration Package 5.1 (1-5).

Consultation:

After email contact interviews with Elected Member(s), it has become obvious that there was a consistent view between Elected Members and the CEO as to what needed to be prioritised for the next performance period, and this is set out in the attached confidential report.

It is noted that one Elected Member position was vacant at the time of the review.

Statutory Environment:

Section 5.38 of the Act provides that a Local Government must review the performance of the CEO in every year that they are employed. It does not apply to a temporary or acting CEO employed for a term of less than one year, though ongoing performance assessment should still be considered for these officers.

Ideally the Performance Review should be undertaken as soon as possible after the completion of one year in the role. This is separate from a probation or KPI setting review which should be undertaken during the probation period for a new CEO.

This means that conducting an annual Performance Review of a permanent CEO is not discretionary, it is mandatory with KPIs set for the assessment of performance.

To provide some direction and uniformity across the sector in undertaking Performance Reviews, Model Standards for the review of the performance of CEOs have been developed.

Section 5.39B of the Act makes it compulsory for a Council to adopt and apply these Model Standards. Additional provisions can be added to the CEO Standards adopted by a Local Government, but they cannot be inconsistent with the Model Standards. This means that adopting and applying the Model Standards is not discretionary, it is compulsory. The Model Standards, with or without modification, must be adopted by the Council at a Council meeting and published on the Local Government's official website. Council Members should access a copy of their adopted Standards from their Local Government.

A copy of the complete Model Standards for CEO recruitment, performance and termination, current as of April 2022, is provided in Appendix 1 of this Learner Guide. Turn to Division 3 for the Standards for review of performance of CEOs. Additionally, an up to date version of the Model Standards, in Schedule 2 of the *Local Government (Administration) Regulations 1996*, can be accessed via the Parliamentary Counsel’s Office website legislation.wa.gov.au.

An overview of the statutory framework, and links to the Performance Review process, are provided in the tables below.

Table 1: CEO Performance Review - Statutory References

The following table provides an overview of relevant legislative references related to the CEO’s Performance Review.

Task	Legislative References
Local Government Act 1995	
Role of Council	LGA 2.7
Role of Mayor or President	LGA 2.8
Local Government Employees	LGA 5.36
Annual Review of Employees’ Performance	LGA 5.38
Contracts for CEO and Senior Employees	LGA 5.39
Model Standards for CEO Recruitment, Performance and Termination	LGA 5.39A
Adoption of Model Standards	LGA 5.39B
Policy for Temporary Employment or Appointment of CEO	LGA 5.39C
Principles affecting Employment by Local Governments	LGA 5.40
Functions of the CEO	LGA 5.41
Local Government (Administration) Regulations 1996	
Model Standards for CEO Recruitment, Performance and Termination	Reg 18FA
Certification of Compliance with Adopted Standards for CEO Recruitment	Reg 18FB
Certification of Compliance with Adopted Standards for CEO Termination	Reg 18FC
Local Government (Administration) Regulations 1996 Standards for Review of Performance of CEOs (Standards)	
Preliminary Provisions	Division 1
Standards for Recruitment of CEOs	Division 2
Determination of selection criteria and approval of job description form	Clause 5
Offer of employment in position of CEO	Clause 11
Variations to proposed terms of contract of employment	Clause 12
Standards for Review of Performance of CEOs	Division 3
Overview of Division	Clause 15
Performance Review Process to be Agreed between Local Government and CEO	Clause 16
Carrying out a Performance Review	Clause 17
Endorsement of Performance Review by Local Government	Clause 18
CEO to be Notified of Results of Performance Review	Clause 19
Standards for Termination of Employment of CEOs	Division 4

Relevant Plans and Policy:

The Review needs to be consistent with the CEO Standards adopted by a Local Government. The KPI setting forms part of annual performance review processes.

Financial Implications:

The CEO has provided an ambit claim for a Salary Review. This ambit claim fits within Council's current and draft 2026/27 budget for administration staff costs.

Risk Assessment:

Risk Statement	Level of Risk	Risk Mitigation Strategy
KPI setting forms part of the Mandatory Annual Performance Review Processes of the CEO and without KPIs the performance of the CEO cannot be undertaken objectively which would be a noncompliance with the ACT and Regulations.	High	Set CEO KPIs in agreement with Council and the CEO so annual reviews can be undertaken.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

Key Result Areas (KRAs) and Key Performance Indicators (KPIs) are set based on the goals identified in the Corporate Business Plan and those matters deemed critical by Council.

This is a mandatory process the Council must undertake.

Comment: Nil

OFFICER'S RECOMMENDATION

That Council:

- 1. notes the Salaries and Allowances Tribunal Determination of 5th April 2025 (effective 1st July 2025) outlined in section 4.2 of the Confidential Attachment 15.04.26.01A;*
- 2. notes an increase in the Superannuation Guarantee Levy from 11.5% to 12% effective 1st July 2025;*
- 3. notes the outcomes of the Elected Member Performance Survey undertaken in March 2026 and outlined in section 5.2 of the Confidential Attachment 15.04.26.01A with the Chief Executive Officer being assessed at 'Better than Expected' score at 78% in this*

year's performance appraisal;

- 4. *adopts the performance criteria metrics for the 2026-2027 performance period outlined in section 7.6 of the Confidential Attachment 15.04.26.01A;***
- 5. *Approves a variation to the CEOs contract Total Remuneration Package as per Option (____) set out within this report at Section 6.5 of the Confidential Attachment 15.04.26.01A.***
- 6. *Schedules the next review of the Chief Executive Officers performance and total remuneration package (TRP) for considered by Council in February-March 2027.***
- 7. *Comply, as per Division 3 of the Local Government (Administration) Regulations Schedule 2 clause 18, by resolution of an absolute majority of the council, endorse this review.***
- 8. *Comply, as per Division 3 of the Local Government (Administration) Regulations Schedule 2 clause 19, by notifying the Chief Executive Officer of results of this performance review.***

ADVICE NOTES:

- A. *The DLGCI advise that the Regulations for Section '5.39AA. - Publication of information relating to CEO's performance' of the Local Government Act 1995 have not been developed as at the time of writing hence this requirement is not required at this stage.***

(Absolute majority vote required)

Attachments

Confidential Attachment 15.04.26.01A – 2025-26 CEO Performance Review.

15.04.26.02 REVIEW OF LOCAL LAWS

File No:	REG017
Date of Meeting:	16 April 2026
Location/Address:	Shire of Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Leanne Parola – LG Best Practices
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author is a consultant providing services to complete this review. The authorising officer does not have an interest in this report
Voting Requirements:	Simple Majority
Previous Report:	18 December 2025

Summary of Report:

This report seeks Council's consideration of the statutory review of several Shire of Brookton local laws and requests Council determine that the local laws remain unchanged following the completion of the required public consultation process.

Description of Proposal:

Council is requested to consider the outcome of the statutory review of several Shire of Brookton local laws undertaken in accordance with Section 3.16 of the Local Government Act 1995.

The purpose of the review is to ensure Council's regulatory framework remains contemporary, enforceable, operationally relevant and aligned with current legislative requirements.

The local laws reviewed are attached as follows:

- Attachment 15.04.26.02A – Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2012
- Attachment 15.04.26.02B – Cemeteries Amendment Local Law 2012
- Attachment 15.04.26.02C – Local Laws Relating to the Brookton Public Cemetery
- Attachment 15.04.26.02D – Dogs Amendment Local Law 2012
- Attachment 15.04.26.02E – Dogs Local Law
- Attachment 15.04.26.02F – Extractive Industries Local Law 2011
- Attachment 15.04.26.02G – Local Government Property Amendment Local Law 2013
- Attachment 15.04.26.02H – Local Government Property Local Law 2012
- Attachment 15.04.26.02I – Pest Plants Local Law 2012

As part of the review process, the local laws were assessed against the following governance considerations:

- Continued operational relevance
- Legislative compliance
- Enforceability and administrative practicality
- Alignment with current organisational practices
- Community impact and regulatory necessity
- Opportunities for consolidation or modernisation

The review included consultation with senior staff responsible for administering the local laws. Feedback confirmed the local laws continue to support operational requirements and remain appropriate for the Shire's regulatory environment.

No issues were identified that would justify amendment or repeal at this time. Retaining the local laws in their current form ensures regulatory continuity while avoiding unnecessary legislative drafting, consultation costs and administrative burden.

Background:

At the Ordinary Meeting of Council held 18 December 2025, Council resolved to:

Give local public notice stating that the Shire proposes to review the following local laws under Section 3.16 of the Local Government Act 1995:

1. Shire of Brookton Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2012
2. Shire of Brookton Cemeteries Amendment Local Law 2012
3. Shire of Brookton Local Laws Relating to the Brookton Public Cemetery
4. Shire of Brookton Dogs Amendment Local Law 2012
5. Shire of Brookton Dogs Local Law
6. Shire of Brookton Extractive Industries Local Law 2011
7. Shire of Brookton Local Government Property Amendment Local Law 2013
8. Shire of Brookton Local Government Property Local Law 2012
9. Shire of Brookton Pest Plants Local Law 2012

Council further decided to:

- Make the local laws available for inspection;
- Invite public submissions for a minimum six-week period; and
- Receive a further report on the outcome of consultation.

This report completes that process.

Consultation:

Public consultation was undertaken in accordance with the requirements of the Local Government Act 1995 through:

- Local public notices
- Shire website publication
- Shire Facebook page
- Advertisement in the Narrogin Observer

The consultation period closed on 30 March 2026.

No submissions were received.

The absence of submissions indicates there are no identified community concerns regarding the continued operation of these local laws.

Statutory Environment:

Section 3.16 of the Local Government Act 1995 requires local governments to undertake a review of their local laws at least once every fifteen (15) years.

Recent reforms to the Act have introduced:

- Extension of the review cycle from eight to fifteen years
- Ability to adopt Model Local Laws
- Streamlined consultation requirements to reduce costs

Council must complete this review prior to 7 December 2026 to ensure the continued validity of the relevant local laws.

Relevant Plans and Policy: Nil

Financial Implications:

Costs associated with the review include:

- completing statutory advertising;
- contracting local government consultant to prepare information;
- Officer time; and

Provision for these costs is included within the 2025/26 Annual Budget.

Should Council have determined amendments were required, additional costs associated with legal drafting and Gazettal would have been incurred. These costs are avoided through retention of the local laws in their current form.

Risk Assessment:

Under the Shire of Brookton’s Risk Framework, the consequence rating of the statutory review not completed resulting in automatic repeal of local laws is assessed as Moderate. The likelihood of these consequences is assessed as Possible.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This matter supports the following governance objectives within the Shire of Brookton Strategic Community Plan 2021-2032 and Corporate Business Plan 2022-2026:

- Maintaining strong governance and compliance systems
- Delivering effective regulatory services
- Ensuring organisational sustainability
- Supporting transparent and accountable decision making

Comment

The statutory review process represents an important governance control to ensure Council's local laws remain relevant, legally compliant and operationally effective.

The review has confirmed the local laws continue to provide an appropriate regulatory framework for the Shire without creating unnecessary regulatory burden.

Given:

- No public submissions were received
- No operational deficiencies were identified
- No legislative compliance concerns exist
- The laws remain fit for purpose

the Officer recommendation to retain the local laws unchanged represents the most prudent governance outcome.

This approach reflects sound regulatory practice, minimises financial impact, and maintains continuity of Council's enforcement framework.

OFFICER'S RECOMMENDATION

That Council:

- 1. notes that no submissions were received during the consultation period for review of the following local laws:***
 - a. Shire of Brookton Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2012;***
 - b. Shire of Brookton Cemeteries Amendment Local Law 2012;***
 - c. Shire of Brookton Local Laws Relating to the Brookton Public Cemetery;***
 - d. Shire of Brookton Dogs Amendment Local Law 2012;***
 - e. Shire of Brookton Dogs Local Law;***
 - f. Shire of Brookton Extractive Industries Local Law 2011;***
 - g. Shire of Brookton Local Government Property Amendment Local Law 2013;***
 - h. Shire of Brookton Local Government Property Local Law 2012; and***
 - i. Shire of Brookton Pest Plants Local Law 2012; and***

- 2. Determines that following the statutory review, the following local laws are to remain unchanged:***
 - a. Shire of Brookton Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2012 included at Attachment 15.04.26.02A***
 - b. Shire of Brookton Cemeteries Amendment Local Law 2012 included at Attachment 15.04.26.02B***
 - c. Shire of Brookton Local Laws Relating to the Brookton Public Cemetery included at Attachment 15.04.26.02C***
 - d. Shire of Brookton Dogs Amendment Local Law 2012 included at Attachment 15.04.26.02D***
 - e. Shire of Brookton Dogs Local Law included at Attachment 15.04.26.02E***
 - f. Shire of Brookton Extractive Industries Local Law 2011 included at Attachment 15.04.26.02F***
 - g. Shire of Brookton Local Government Property Amendment Local Law 2013 included at Attachment 15.04.26.02G***

- h. Shire of Brookton Local Government Property Local Law 2012 included at Attachment 15.04.26.02H***
- i. Shire of Brookton Pest Plants Local Law 2012 included at Attachment 15.04.26.02I***

(Simple majority vote required)

Attachments

Attachment 15.04.26.02A – Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2012

Attachment 15.04.26.02B – Cemeteries Amendment Local Law 2012

Attachment 15.04.26.02C – Local Laws Relating to the Brookton Public Cemetery

Attachment 15.04.26.02D – Dogs Amendment Local Law 2012

Attachment 15.04.26.02E – Dogs Local Law

Attachment 15.04.26.02F – Extractive Industries Local Law 2011

Attachment 15.04.26.02G – Local Government Property Amendment Local Law 2013

Attachment 15.04.26.02H – Local Government Property Local Law 2012

Attachment 15.04.26.02I – Pest Plants Local Law 2012

The Shire of Brookton Local Laws can be viewed on the Shire of Brookton website at <https://www.brookton.wa.gov.au/documents/local-laws>

16.04.26 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

17.04.26 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil at this time.

18.04.26 CONFIDENTIAL REPORTS

19.04.26 NEXT MEETING & CLOSURE

The next Ordinary meeting of the Council will be held on Thursday 21st May 2026 in the Council Chambers at the Shire Administration Centre commencing at 6:00pm.