



**SHIRE OF BOYUP BROOK**

**ANNUAL BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2023**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	5

*GROWING OUR COMMUNITY TOGETHER*

**SHIRE OF BOYUP BROOK**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
<b>Revenue</b>				
Rates	2(a)	3,334,797	3,145,857	3,142,969
Operating grants, subsidies and contributions	10	1,020,146	2,284,733	1,032,368
Fees and charges	13	1,812,135	1,721,475	1,736,814
Interest earnings	11(a)	26,150	33,396	32,100
Other revenue	11(a)	903,637	1,189,408	794,810
		7,096,865	8,374,869	6,739,061
<b>Expenses</b>				
Employee costs		(3,551,787)	(3,536,201)	(3,136,286)
Materials and contracts		(3,156,906)	(1,807,737)	(2,352,591)
Utility charges		(216,229)	(186,430)	(221,024)
Depreciation on non-current assets	5	(3,586,939)	(3,586,939)	(3,586,939)
Interest expenses	11(c)	(6,550)	(6,399)	(8,525)
Insurance expenses		(284,780)	(243,284)	(244,831)
Other expenditure		(319,394)	(294,879)	(345,259)
		(11,122,585)	(9,661,869)	(9,895,455)
		(4,025,720)	(1,287,000)	(3,156,394)
Non-operating grants, subsidies and contributions	10	2,895,601	1,240,168	2,659,206
Fair value adjustments to financial assets at fair value through profit or loss		0	3,997	0
		2,895,601	1,244,165	2,659,206
<b>Net result for the period</b>		<b>(1,130,119)</b>	<b>(42,835)</b>	<b>(497,188)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,130,119)</b>	<b>(42,835)</b>	<b>(497,188)</b>

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

**SHIRE OF BOYUP BROOK**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,334,797	3,176,098	3,142,969
Operating grants, subsidies and contributions		337,145	2,238,623	1,004,774
Fees and charges		1,812,135	1,721,475	1,836,814
Interest received		26,150	33,396	32,100
Goods and services tax received		0	23,077	359,700
Other revenue		903,637	1,189,408	801,352
		6,413,864	8,382,077	7,177,709
<b>Payments</b>				
Employee costs		(3,507,152)	(3,576,765)	(3,458,423)
Materials and contracts		(3,156,906)	(1,277,935)	(2,336,056)
Utility charges		(216,229)	(186,430)	(221,024)
Interest expenses		(6,550)	(6,399)	(8,525)
Insurance paid		(284,780)	(243,284)	(244,831)
Other expenditure		(319,394)	(294,880)	(345,259)
		(7,491,011)	(5,585,693)	(6,614,118)
<b>Net cash provided by (used in) operating activities</b>	3	(1,077,147)	2,796,384	563,591
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,568,440)	(997,838)	(1,413,044)
Payments for construction of infrastructure	4(a)	(3,784,314)	(2,146,351)	(4,036,835)
Non-operating grants, subsidies and contributions		2,895,601	1,240,168	2,000,869
Proceeds from sale of property, plant and equipment	4(b)	175,000	30,273	62,500
<b>Net cash provided by (used in) investing activities</b>		(2,282,153)	(1,873,748)	(3,386,510)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(21,384)	(20,178)	(27,711)
Principal elements of lease payments	7	(19,224)	0	0
Proceeds from new borrowings	6(a)	250,000	0	170,000
<b>Net cash provided by (used in) financing activities</b>		209,392	(20,178)	142,289
<b>Net increase (decrease) in cash held</b>		(3,149,908)	902,458	(2,680,630)
Cash at beginning of year		6,272,092	5,369,634	5,276,581
<b>Cash and cash equivalents at the end of the year</b>	3	<b>3,122,184</b>	<b>6,272,092</b>	<b>2,595,951</b>

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

**SHIRE OF BOYUP BROOK**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	3	2,413,807	2,248,459	2,118,000
		2,413,807	2,248,459	2,118,000
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	2(a)(ii)	1,312	1,312	1,255
Operating grants, subsidies and contributions	10	1,020,146	2,284,733	1,032,368
Fees and charges	13	1,812,135	1,721,475	1,736,814
Interest earnings	11(a)	26,150	33,396	32,100
Other revenue	11(a)	903,637	1,193,405	794,810
		3,763,380	5,234,321	3,597,347
<b>Expenditure from operating activities</b>				
Employee costs		(3,551,787)	(3,536,201)	(3,136,286)
Materials and contracts		(3,156,906)	(1,807,737)	(2,352,591)
Utility charges		(216,229)	(186,430)	(221,024)
Depreciation on non-current assets	5	(3,586,939)	(3,586,939)	(3,586,939)
Interest expenses	11(c)	(6,550)	(6,399)	(8,525)
Insurance expenses		(284,780)	(243,284)	(244,831)
Other expenditure		(319,394)	(294,879)	(345,259)
		(11,122,585)	(9,661,869)	(9,895,455)
Non-cash amounts excluded from operating activities	3(b)	3,631,574	3,582,942	3,626,984
<b>Amount attributable to operating activities</b>		(1,313,824)	1,403,853	(553,124)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10	2,895,601	1,240,168	2,659,206
Payments for property, plant and equipment	4(a)	(1,568,440)	(997,838)	(1,413,044)
Payments for construction of infrastructure	4(a)	(3,784,314)	(2,146,351)	(4,036,835)
Proceeds from disposal of assets	4(b)	175,000	30,273	62,500
<b>Amount attributable to investing activities</b>		(2,282,153)	(1,873,748)	(2,728,173)
<b>Amount attributable to investing activities</b>		(2,282,153)	(1,873,748)	(2,728,173)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(21,384)	(20,178)	(27,711)
Principal elements of finance lease payments	7	(19,224)	0	0
Proceeds from new borrowings	6(b)	250,000	0	170,000
Transfers to cash backed reserves (restricted assets)	8(a)	(101,000)	(240,665)	(138,703)
Transfers from cash backed reserves (restricted assets)	8(a)	154,100	0	135,997
<b>Amount attributable to financing activities</b>		<b>262,492</b>	<b>(260,843)</b>	<b>139,583</b>
<b>Budgeted deficiency before general rates</b>		(3,333,485)	(730,738)	(3,141,714)
<b>Estimated amount to be raised from general rates</b>	2(a)	3,333,485	3,144,545	3,141,714
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	<b>0</b>	<b>2,413,807</b>	<b>0</b>

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

## INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Asset Depreciation	17
Note 7	Borrowings	18
Note 8	Leases	20
Note 9	Reserves	21
Note 10	Revenue Recognition	22
Note 11	Program Information	23
Note 12	Other Information	24
Note 13	Elected Members Remuneration	25
Note 14	Fees and Charges	26
	Detailed Operating & Non-Operating Schedules	27

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual budget 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. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**  
All funds through which the Shire of Boyup Brook controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

**2021/22 actual balances**  
Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

**Initial application of accounting standards**  
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

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

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

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

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.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

## 1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

### OBJECTIVE

#### Governance

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

### ACTIVITIES

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

#### General purpose funding

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

#### Law, order, public safety

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

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

#### Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance. Immunisation and provision of medical services.

#### Education and welfare

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

Maintenance of pre-school, day care centre, aged care housing and senior citizen services. Provision and maintenance of youth services

#### Housing

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

#### Community amenities

To provide services required by the community

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

#### Recreation and culture

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

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

#### Transport

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

Construction and maintenance of roads, streets, footpaths, depots, bridges, verges and airstrip. Cleaning of streets and maintenance of street trees, street lighting etc.

#### Economic services

To help promote the shire and its economic wellbeing

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

#### Other property and services

To monitor and control Shire's overheads operating accounts

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services



SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) Uniform general rates</b>										
General Rate - GRV	Gross rental value	0.148100	351	3,444,351	510,108	1,000	0	511,108	482,615	481,306
General Rate - UV	Unimproved value	0.006662	965	355,361,006	2,368,846	0	0	2,368,846	2,228,794	2,224,099
<b>Sub-Total</b>			1,316	358,805,357	2,878,954	1,000	0	2,879,954	2,711,409	2,705,405
		<b>Minimum</b>								
		\$								
<b>Minimum payment</b>										
General Rate - GRV	Gross rental value	1,102	53	241,151	58,406	0	0	58,406	53,091	53,040
General Rate - UV	Unimproved value	997	398	37,445,540	396,806	0	0	396,806	383,928	384,869
<b>Sub-Total</b>			451	37,686,691	455,212	0	0	455,212	437,019	437,909
			1,767	396,492,048	3,334,166	1,000	0	3,335,166	3,148,428	3,143,314
Concessions on general rates (Refer note 2(e))								(1,681)	(3,883)	(1,600)
<b>Total amount raised from general rates</b>								3,333,485	3,144,545	3,141,714
<b>(ii) Specified area and ex gratia rates</b>										
<b>Ex-gratia rates</b>										
CBH ex-gratia					1,312	0	0	1,312	1,312	1,255
<b>Total specified area and ex gratia rates</b>								1,312	1,312	1,255
<b>Total rates</b>								3,334,797	3,145,857	3,142,969

All land (other than exempt land) in the Shire of Boyup Brook is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Boyup Brook.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

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

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan interest earned	3,000	3,377	3,000
Unpaid rates and service charge interest earned	19,000	20,087	21,400
	22,000	23,464	24,400

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates		Concession	50.0%		\$ (1,431)	\$ (646)	\$ (1,350)	Three (3) Boyup Brook properties straddle the Shire of Donnybrook-Balingup (SD-B) Boundary.	So as not to require the property owners to pay two sets of full rates.
General Rates		Waiver			(250)	(3,237)	(250)	Write-off of small balances.	To write-off small balances that would not be economical to pursue recovery of.
					(1,681)	(3,883)	(1,600)		

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3. NET CURRENT ASSETS**

		<b>2022/23 Budget 30 June 2023</b>	<b>2021/22 Actual 30 June 2022</b>	<b>2021/22 Budget 30 June 2022</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents - unrestricted	3	545,291	2,959,098	222,916
Cash and cash equivalents - restricted	3	2,576,893	3,312,994	2,373,035
Receivables		614,204	614,204	378,790
Biological Assets - Rylington park		608,422	608,422	480,894
Inventories		94,263	94,263	17,056
		<b>4,439,073</b>	<b>7,588,981</b>	<b>3,472,691</b>
<b>Less: current liabilities</b>				
Trade and other payables		(950,567)	(950,567)	(327,094)
Contract liabilities		0	(683,001)	0
Lease liabilities	7	(5,300)	(4,724)	0
Long term borrowings	6	0	(21,384)	(56,914)
Employee provisions		(338,207)	(338,207)	(339,004)
		<b>(1,294,074)</b>	<b>(1,997,883)</b>	<b>(723,012)</b>
<b>Net current assets</b>		<b>3,144,999</b>	<b>5,591,098</b>	<b>2,749,679</b>
<b>Less: Total adjustments to net current assets</b>	3.(c)	<b>(3,144,999)</b>	<b>(3,177,291)</b>	<b>(2,749,679)</b>
<b>Net current assets used in the Rate Setting Statement</b>		<b>0</b>	<b>2,413,807</b>	<b>0</b>

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

**Items excluded from calculation of budgeted deficiency**

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

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

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

**Adjustments to operating activities**

Less: Fair value adjustments to financial assets at fair value through profit and loss

Add: Depreciation on assets

Movement in non-current employee provisions

**Non cash amounts excluded from operating activities**

		<b>2022/23 Budget 30 June 2023</b>	<b>2021/22 Actual 30 June 2022</b>	<b>2021/22 Budget 30 June 2022</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
		0	(3,997)	0
	5	3,586,939	3,586,939	3,586,939
		44,635	0	40,045
		<b>3,631,574</b>	<b>3,582,942</b>	<b>3,626,984</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - restricted reserves

Less: Current assets Inventory and stock held

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

- Current portion of borrowings

- Current portion of lease liabilities

- Accrued interest on loans

- Accrued salaries & wages

- Accrued expense

**Total adjustments to net current assets**

	8	(2,576,893)	(2,629,993)	(2,373,035)
		(702,685)	(702,685)	(497,950)
		0	21,384	56,914
		5,300	4,724	0
		2,392	2,392	2,392
		64,569	64,569	0
		62,318	62,318	62,000
		<b>(3,144,999)</b>	<b>(3,177,291)</b>	<b>(2,749,679)</b>

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Boyup Brook 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.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire of Boyup Brook contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Boyup Brook contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible 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.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

### 3. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Cash at bank and on hand		3,122,184	6,272,092	63,771
Term deposits		0	0	2,532,180
<b>Total cash and cash equivalents</b>		3,122,184	6,272,092	2,595,951
Held as				
- Unrestricted cash and cash equivalents	3(a)	545,291	2,959,098	222,916
- Restricted cash and cash equivalents	3(a)	2,576,893	3,312,994	2,373,035
		3,122,184	6,272,092	2,595,951
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,576,893	3,312,994	2,373,035
		2,576,893	3,312,994	2,373,035
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	2,576,893	2,629,993	2,373,035
Contract liabilities		0	683,001	0
		2,576,893	3,312,994	2,373,035
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(1,130,119)	(42,835)	(497,188)
Depreciation	5	3,586,939	3,586,939	3,586,939
Fair value adjustments to financial assets at fair value through profit and loss		0	(3,997)	0
(Increase)/decrease in receivables		0	9,867	482,777
Increase/(decrease) in payables		0	489,238	(362,182)
Increase/(decrease) in contract liabilities		(683,001)	(2,660)	(685,931)
Increase/(decrease) in employee provisions		44,635	0	40,045
Non-operating grants, subsidies and contributions		(2,895,601)	(1,240,168)	(2,000,869)
<b>Net cash from operating activities</b>		(1,077,147)	2,796,384	563,591

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

	Reporting program									
Asset class	Law, order, public safety	Health	Education and welfare	Recreation and culture	Transport	Economic services	Other property and services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>										
Land - freehold land	0	0	0	0	0	0	0	0	219,627	170,000
Buildings -	0	20,000	28,000	475,000	0	250,000	22,500	795,500	339,958	314,544
Furniture and equipment	0	10,000	0	0	0	0	7,680	17,680	0	0
Plant and equipment	23,160	0	0	7,500	587,600	0	137,000	755,260	438,253	928,500
	23,160	30,000	28,000	482,500	587,600	250,000	167,180	1,568,440	997,838	1,413,044
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	2,897,857	0	0	2,897,857	1,713,554	2,467,451
Infrastructure - footpaths	0	0	0	0	75,075	0	0	75,075	0	143,850
Infrastructure - drainage	0	0	0	150,000	67,203	0	0	217,203	11,410	49,875
Infrastructure - parks and ovals	0	0	0	100,000	0	0	0	100,000	267,085	11,300
Other infrastructure bridges	0	0	0	0	0	0	0	0	0	170,000
Other infrastructure other	0	0	0	215,062	0	89,117	40,000	344,179	73,872	696,395
Other infrastructure recreation	0	0	0	150,000	0	0	0	150,000	80,430	497,964
	0	0	0	615,062	3,040,135	89,117	40,000	3,784,314	2,146,351	4,036,835
<b>Total acquisitions</b>	23,160	30,000	28,000	1,097,562	3,627,735	339,117	207,180	5,352,754	3,144,189	5,449,879

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Detailed Operating & Non-Operating Schedules

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	175,000	175,000	0	0	30,273	30,273	0	0	62,500	62,500	0	0
	175,000	175,000	0	0	30,273	30,273	0	0	62,500	62,500	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	175,000	175,000	0	0	30,273	30,273	0	0	62,500	62,500	0	0
	175,000	175,000	0	0	30,273	30,273	0	0	62,500	62,500	0	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Detailed Operating & Non-Operating Schedules

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing are included in profit or loss in the period which they arise.



5. ASSET DEPRECIATION

By Program

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

By Class

Buildings -
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure bridges
Other infrastructure other
Other infrastructure recreation

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
28,415	28,415	28,415
19,000	19,000	19,000
5,100	5,100	21,955
48,055	48,055	48,055
26,115	26,115	26,115
371,539	371,539	371,539
2,652,150	2,652,150	2,652,150
166,625	166,625	166,625
269,940	269,940	253,085
3,586,939	3,586,939	3,586,939
250,604	250,604	250,604
8,975	8,975	8,975
303,550	303,550	303,550
1,647,515	1,647,515	1,647,515
17,255	17,255	17,255
271,780	271,780	271,780
50,030	50,030	50,030
645,550	645,550	645,550
225,440	225,440	225,440
166,240	166,240	166,240
3,586,939	3,586,939	3,586,939

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings	15 to 85 years
Plant and equipment	5 to 25 years
Infrastructure - roads	
Gravel roads	
- formation	not depreciated
- pavement	77 years
Infrastructure - drainage	40 - 80 Years
Infrastructure - bridges	60 - 90 Years
Infrastructure - other	10 - 85 Years
Infrastructure - recreation	10 - 85 Years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

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

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

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

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding	2022/23 Budget Interest Repayments	Actual Principal	2021/22 Actual New Loans	2021/22 Actual Principal Repayments	Actual Principal outstanding	2021/22 Actual Interest Repayments	Budget Principal	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding	2021/22 Budget Interest Repayments
				1 July 2022	\$	\$	30 June 2023	\$	1 July 2021	\$	\$	30 June 2022	\$	1 July 2021	\$	\$	30 June 2022	\$
Housing																		
Staff House	115	WATC	5.88%	33,165	0	(7,586)	25,579	(1,841)	40,324	0	(7,159)	33,165	(2,267)	40,324	0	(7,158)	33,166	(2,268)
Recreation and culture																		
Swimming Pool	114	WATC*	5.89%	60,338	0	(13,798)	46,540	(3,354)	73,357	0	(13,019)	60,338	(4,132)	73,357	0	(13,019)	60,338	(4,132)
Economic services																		
Caravan Park Ablutions		WATC*	3.1%	0	250,000	0	250,000	0	0	0	0	0	0	0	0	0	0	0
Other property and services																		
Land Acquisition		WATC*	2.5%	0	0	0	0	0	0	0	0	0	0	0	170,000	(7,534)	162,466	(2,125)
					93,503	250,000	322,119	(5,195)	113,681	0	(20,178)	93,503	(6,399)	113,681	170,000	(27,711)	255,970	(8,525)

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

The self supporting loan(s) repayment will be fully reimbursed.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Caravan Park Ablutions	WATC*	Debenture	10	3.1%	250,000	42,666	250,000	0
					250,000	42,666	250,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	65,000	65,000	65,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	322,119	93,503	255,970
Unused loan facilities at balance date	NIL	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2022/23 Budget Lease Interest Repayments	Actual Principal	2021/22 Actual New Leases	2021/22 Actual Lease Principal repayments	Actual Lease Principal outstanding	2021/22 Actual Lease Interest repayments	Budget Principal	2021/22 Budget New Leases	2021/22 Budget Lease Principal repayments	Budget Lease Principal outstanding	2021/22 Budget Lease Interest repayments
					1 July 2022	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																			
Gymnasium Equipment	L001				58,989	0	(19,224)	39,765	(1,355)	0	58,989	0	58,989	0	0	0	0	0	0
					58,989	0	(19,224)	39,765	(1,355)	0	58,989	0	58,989	0	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

<p>LEASES</p> <p>At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.</p> <p>At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.</p>	<p>LEASE LIABILITIES</p> <p>The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.</p>
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SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	33,486	13	0	33,499	122	33,364	0	33,486	122	33,363	0	33,485
(b) Plant reserve	225,369	100,086	0	325,455	149,960	75,409	0	225,369	148,497	75,483	0	223,980
(c) Building reserve	740,326	281	0	740,607	714,025	26,301	0	740,326	707,055	26,661	0	733,716
(d) Community housing reserve	214,857	82	0	214,939	214,517	340	0	214,857	213,727	451	0	214,178
(e) Emergency reserve	12,498	5	0	12,503	12,478	20	0	12,498	12,358	26	0	12,384
(f) Insurance claim reserve	15,231	6	0	15,237	15,207	24	0	15,231	15,059	32	0	15,091
(g) Other recreation reserve	50,637	19	0	50,656	50,557	80	0	50,637	50,063	106	0	50,169
(h) Commercial reserve	452,307	172	0	452,479	451,592	715	0	452,307	447,183	944	0	448,127
(i) Bridges reserve	156	0	0	156	156	0	0	156	154	0	0	154
(j) Aged accommodation reserve	31,658	12	0	31,670	31,608	50	0	31,658	27,841	59	0	27,900
(k) Road contributions reserve	28,655	11	0	28,666	28,610	45	0	28,655	28,330	60	0	28,390
(l) IT/Office equipment reserve	39,980	15	0	39,995	39,917	63	0	39,980	39,527	83	0	39,610
(m) Civic receptions reserve	16,803	6	0	16,809	16,776	27	0	16,803	16,612	35	0	16,647
(n) Unspent grants reserve	79	0	0	79	79	0	0	79	78	0	0	78
(o) Unspent community grants reserve	122	0	0	122	122	0	0	122	121	0	0	121
(p) Rylington Park working capital reserve	354,347	135	(154,100)	200,382	250,774	103,573	0	354,347	250,774	529	(85,997)	165,306
(q) Rylington Park community projects reserve	413,482	157	0	413,639	412,828	654	0	413,482	412,828	871	(50,000)	363,699
	2,629,993	101,000	(154,100)	2,576,893	2,389,328	240,665	0	2,629,993	2,370,329	138,703	(135,997)	2,373,035
	2,629,993	101,000	(154,100)	2,576,893	2,389,328	240,665	0	2,629,993	2,370,329	138,703	(135,997)	2,373,035

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	- to be used to fund annual, long service leave and redundancy requirements.
(b) Plant reserve	Ongoing	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
(c) Building reserve	Ongoing	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
(d) Community housing reserve	Ongoing	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
(e) Emergency reserve	Ongoing	and supply of services and materials deemed necessary in an emergency.
(f) Insurance claim reserve	Ongoing	- to be used to fund the excess on certain insurance claims.
(g) Other recreation reserve	Ongoing	- to be used to fund improvements to the recreation facilities and grounds.
(h) Commercial reserve	Ongoing	- to be used to fund future economic development, enhancement & promotion of the district.
(i) Bridges reserve	Ongoing	- to be used to fund future requirements of bridge works.
(j) Aged accommodation reserve	Ongoing	- to be used to fund future requirements of aged accommodation.
(k) Road contributions reserve	Ongoing	- to set aside contributions from developers.
(l) IT/Office equipment reserve	Ongoing	- to be used to fund future IT requirements.
(m) Civic receptions reserve	Ongoing	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(n) Unspent grants reserve	Ongoing	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
(o) Unspent community grants reserve	Ongoing	- for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to
(p) Rylington Park working capital reserve	Ongoing	- to be used as working capital for the running and maintenance of Rylington Park Farm.
(q) Rylington Park community projects reserve	Ongoing	- to be used for community contributions towards major commuinity projects within the Boyup Brook community.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**9. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

## 10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	0	250	0
General purpose funding	3,379,947	3,216,553	3,194,069
Law, order, public safety	6,900	14,173	6,900
Health	1,102,800	995,054	1,108,380
Education and welfare	210,000	217,037	165,000
Housing	68,512	63,623	67,512
Community amenities	224,823	236,122	223,600
Recreation and culture	55,995	61,255	41,478
Transport	28,400	31,851	28,400
Economic services	118,115	125,364	93,977
Other property and services	881,227	1,132,851	777,377
	6,076,719	6,094,133	5,706,693
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	518,609	1,931,130	673,620
Law, order, public safety	170,492	158,621	151,789
Housing	143,340	7,662	8,662
Recreation and culture	0	12,739	9,216
Transport	187,705	174,581	174,581
Economic services	0	0	13,100
Other property and services	0	0	1,400
	1,020,146	2,284,733	1,032,368
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	31,360	0	0
Recreation and culture	95,714	77,352	192,221
Transport	2,692,840	1,152,247	1,945,165
Economic services	75,687	10,569	521,820
	2,895,601	1,240,168	2,659,206
<b>Total Income</b>	9,992,466	9,619,034	9,398,267
<b>Expenses</b>			
Governance	(413,820)	(392,079)	(403,128)
General purpose funding	(145,178)	(134,199)	(137,370)
Law, order, public safety	(463,227)	(389,044)	(400,084)
Health	(1,469,083)	(1,201,678)	(1,569,527)
Education and welfare	(364,348)	(353,769)	(319,914)
Housing	(292,361)	(121,065)	(155,175)
Community amenities	(513,481)	(459,619)	(469,520)
Recreation and culture	(1,331,063)	(1,162,410)	(1,121,560)
Transport	(4,639,044)	(4,066,751)	(3,976,680)
Economic services	(642,550)	(496,516)	(651,458)
Other property and services	(848,430)	(884,739)	(691,039)
<b>Total expenses</b>	(11,122,585)	(9,661,869)	(9,895,455)
<b>Net result for the period</b>	(1,130,119)	(42,835)	(497,188)

## 11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	1,000	3,785	5,000
- Other funds	3,150	6,147	2,700
Other interest revenue (refer note 1b)	22,000	23,464	24,400
	26,150	33,396	32,100
<b>(a) Other revenue</b>			
Reimbursements and recoveries	8,900	60,107	34,560
Other	894,737	1,129,301	760,250
	903,637	1,189,408	794,810
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	36,000	37,400	35,000
Other services	3,000	2,000	0
	39,000	39,400	35,000
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	5,195	6,399	8,525
Interest expense on lease liabilities	1,355	0	0
	6,550	6,399	8,525



## 12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Councillor R Walker</b>			
President's allowance	10,280	10,280	10,280
Meeting attendance fees	14,640	14,640	16,795
Annual allowance for ICT expenses	1,440	1,280	1,440
	26,360	26,200	28,515
<b>Councillor H O'Connell</b>			
Deputy President's allowance	2,570	2,570	2,570
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	1,570	1,561	3,574
	13,975	13,026	15,979
<b>Councillor Sarah Alexander</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	451	451	549
	10,286	9,346	10,384
<b>Councillor Steele Alexander</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	0	0	507
	9,835	8,895	10,342
<b>Councillor P Kaltenrieder</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	450	406	585
	10,285	9,301	10,420
<b>Councillor D King</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	650	616	929
	10,485	9,511	10,764
<b>Councillor K Moir</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	79	42	566
	9,914	8,937	10,401
<b>Councillor A Price</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	200	177	90
	10,035	9,072	9,925
<b>Councillor C Caldwell</b>			
Meeting attendance fees	8,395	5,304	0
Annual allowance for ICT expenses	1,440	891	0
	9,835	6,195	0
<b>Total Elected Member Remuneration</b>	111,010	100,483	106,730
President's allowance	10,280	10,280	10,280
Deputy President's allowance	2,570	2,570	2,570
Meeting attendance fees	81,800	73,249	75,560
Annual allowance for ICT expenses	12,960	11,131	11,520
Travel and accommodation expenses	3,400	3,253	6,800
	111,010	100,483	106,730

### 13. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	19,000	37,300	19,000
Law, order, public safety	6,900	13,264	6,900
Health	1,102,800	981,148	1,108,380
Education and welfare	210,000	217,037	165,000
Housing	67,512	63,467	67,512
Community amenities	224,823	223,723	219,400
Recreation and culture	55,995	58,408	41,478
Transport	1,000	1,620	1,000
Economic services	111,115	119,173	93,977
Other property and services	12,990	6,335	14,167
	1,812,135	1,721,475	1,736,814

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

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
Proceeds Sale of Assets				
123001	Proceeds Sale of Assets	\$0	(\$175,000)	\$0
123001	Proceeds from sale of Mazda Ute BU276	(\$5,000)	\$0	\$0
123001	Proceeds from sale of Vibe Roller	(\$40,000)	\$0	\$0
123001	Proceeds from sale of Roadside Spraying Trailer	\$0	\$0	\$0
123001	Proceeds from sale of Tip Truck BU740	(\$30,000)	\$0	\$0
123001	Proceeds from sale of Loader	(\$100,000)	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$175,000)	(\$175,000)	\$0
Written Down Value				
	Written Down Value - Works Plant	\$0	\$0	\$175,000
	Written down value on sale of plant	\$175,000	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$175,000	\$0	\$175,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	(\$175,000)	\$175,000
Total - OPERATING STATEMENT		\$0	(\$175,000)	\$175,000

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
RATES				
OPERATING EXPENDITURE				
031103	Rates Administration Activity Costs	\$0	\$0	\$114,581
031103	Admin Allocated	\$114,581	\$0	\$0
031101	Collection Costs	\$0	\$0	\$5,000
031101	Legal costs	\$5,000	\$0	\$0
031100	Valuation Charges	\$0	\$0	\$17,700
031100	Annual UV Revaluation costs	\$16,200	\$0	\$0
031100	General valuation charges	\$1,500	\$0	\$0
031102	Search Costs	\$0	\$0	\$300
031102	Title Search Costs	\$300	\$0	\$0
Sub Total - GENERAL RATES OP EXP		\$137,581	\$0	\$137,581
OPERATING INCOME				
031001	Rates · GRV	\$0	(\$510,108)	\$0
031001	Rate in the Dollar \$0.00	(\$510,108)	\$0	\$0
031002	Rates · UV	\$0	(\$2,367,415)	\$0
031002	Rate in the Dollar \$0.00	(\$2,367,415)	\$0	\$0
031003	Rates · GRV - Minimum	\$0	(\$58,406)	\$0
031003	Minimum GRV Rates	(\$58,406)	\$0	\$0
031004	Rates · UV - Minimum	\$0	(\$396,806)	\$0
031004	Minimum UV Rates	(\$396,806)	\$0	\$0
031006	Rates · Ex-Gratia Rates	\$0	(\$1,312)	\$0
031006	CBH contribution storage capacity	(\$1,312)	\$0	\$0
031013	Rates Administration Fee	\$0	\$0	\$0
031013	Admin Fee on Rate instalment	\$0	\$0	\$0
031005	Rates · Instalment Interest	\$0	(\$3,000)	\$0
031005	Interest on Rate instalments	(\$3,000)	\$0	\$0
031007	Rates · Non Payment Penalty - LG	\$0	(\$19,000)	\$0
031007	Interest on non-payment of rates	(\$19,000)	\$0	\$0
01023	Pensioner Deferred Rate Interest	\$0	\$0	\$0
01023	Interest on deferred pensioners	\$0	\$0	\$0
031008	Rates · Rate Enquiries	\$0	(\$10,000)	\$0
031008	Local authority enquiry fees	(\$10,000)	\$0	\$0
031009	Rates - ESL Administration Fee	\$0	(\$4,000)	\$0
031009	ESL Admin fee	(\$4,000)	\$0	\$0
031010	Rates - Reimbursements	\$0	(\$5,000)	\$0
031010	Reimbursed legal costs	(\$5,000)	\$0	\$0
031011	Rates · Penalty Interest - DFES	\$0	(\$600)	\$0
031011	Penalty Interest - 7%	(\$600)	\$0	\$0
031012	Rates · Rates Interims	\$0	(\$1,000)	\$0
031012	Interim rates for GRV & UV	(\$1,000)	\$0	\$0
031104	Rates Written Off	\$0	\$250	\$0
031104	Write-off of rates	\$250	\$0	\$0
Sub Total - GENERAL RATES OP INC		(\$3,376,397)	(\$3,376,397)	\$0
Total - GENERAL RATES		(\$3,238,816)	(\$3,376,397)	\$137,581

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING				
OPERATING EXPENDITURE				
032100	General Purpose Funding - Administration Allocated	\$0	\$0	\$7,597
032100	Administration Allocations	\$7,597	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$7,597	\$0	\$7,597
OPERATING INCOME				
032001	General Purpose Grants Federal Commission (OP)	\$0	(\$360,781)	\$0
032001	General Purpose Grant	(\$360,781)	\$0	\$0
032002	General Purpose Grants Federal - Roads (OP)	\$0	(\$157,828)	\$0
032002	Local Road Grant	(\$157,828)	\$0	\$0
032003	General Purpose Funding - Interest On Investments - Municipal	\$0	(\$2,500)	\$0
032003	Municipal Fund Short Term investments	(\$2,500)	\$0	\$0
032004	Interest on Investments - Reserves Account	\$0	(\$1,000)	\$0
032004	Reserve Fund Interest	(\$1,000)	\$0	\$0
032006	General Purpose Funding - Interest on Investments - Medical F	\$0	\$0	\$0
032006	Medical Fund Interest	\$0	\$0	\$0
032007	General Purpose Funding - Interest on Investments - Business	\$0	\$0	\$0
032007	Interest BOL	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term	\$0	(\$50)	\$0
032008	Municipal Fund Short Term investments	(\$50)	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$522,159)	(\$522,159)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$514,562)	(\$522,159)	\$7,597
Total - GENERAL PURPOSE FUNDING		(\$3,753,378)	(\$3,898,556)	\$145,178

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
MEMBERS OF COUNCIL				
OPERATING EXPENDITURE				
041100	Members - Sitting Fees.	\$0	\$0	\$81,800
041100	8 Councillors	\$81,800	\$0	\$0
041119	Website Expenses	\$0	\$0	\$3,500
041119	Design and Establishment Expenses	\$3,500	\$0	\$0
041101	Members - Training Costs	\$0	\$0	\$10,800
041101	Training courses	\$10,800	\$0	\$0
041102	Members - Travelling Costs	\$0	\$0	\$3,400
041102	Member travelling costs	\$3,400	\$0	\$0
041103	Members - Telecommunications Reimbursements	\$0	\$0	\$12,960
041103	\$1,000 per member for telecommunications	\$12,960	\$0	\$0
041104	Members - Other Expenses	\$0	\$0	\$4,400
041104	Other expenses	\$4,400	\$0	\$0
041105	Members - Conferences/Seminars Costs	\$0	\$0	\$15,850
041105	Local Government Week	\$15,850	\$0	\$0
041106	Members - President's Allowance	\$0	\$0	\$10,280
041106	President Allowance	\$10,280	\$0	\$0
041107	Members - Deputy President's Allowance	\$0	\$0	\$2,570
041107	Deputy President Allowance	\$2,570	\$0	\$0
041108	Members - Council Chamber Expenses	\$0	\$0	\$1,957
041108	Wages and salaries	\$140	\$0	\$0
041108	Labour oncosts	\$160	\$0	\$0
041108	Plant Recovery	\$50	\$0	\$0
041108	Materials	\$500	\$0	\$0
041108	Services - Plumbing Repairs	\$557	\$0	\$0
041108	Services - Contract cleaning	\$550	\$0	\$0
041109	Members - Refreshments & Receptions	\$0	\$0	\$22,064
041109	Wages and salaries	\$2,740	\$0	\$0
041109	Council/Committee Meals	\$16,000	\$0	\$0
041109	Labour oncosts	\$3,124	\$0	\$0
041109	Plant Recovery	\$200	\$0	\$0
041111	Members - Insurance Costs For Members	\$0	\$0	\$7,810
041111	Journey Injury Insurances	\$0	\$0	\$0
041111	Travel Insurance	\$155	\$0	\$0
041111	Personal Accident	\$15	\$0	\$0
041111	Councillor Liability	\$6,345	\$0	\$0
041111	Management Liability Insurance	\$1,295	\$0	\$0
041112	Members - Subscriptions	\$0	\$0	\$9,575
041112	WALGA - Membership Subscription	\$9,575	\$0	\$0
041113	Members - Election Expenses	\$0	\$0	\$0
041113	Wages and salaries	\$0	\$0	\$0
041113	Materials - WAEC materials	\$0	\$0	\$0
041113	Services - Advertising	\$0	\$0	\$0
041114	Members - Donations	\$0	\$0	\$48,200
041114	Boyup Brook CRC Photography competition	\$0	\$0	\$0
041114	Boyup Brook Pioneers Museum	\$5,000	\$0	\$0
041114	Various Donations	\$43,200	\$0	\$0
041118	ICT - Councillors		\$0	\$13,431
041118	Services - Replacement iPads	\$10,791	\$0	\$0
041118	Materials	\$2,640	\$0	\$0
041120	Warren Blackwood Alliance Expenses		\$0	\$12,500
041120	Business Planning contribution	\$0	\$0	\$0
041120	Climate Change Impact Group Contribution	\$500	\$0	\$0
041120	Total Trails Contribution	\$1,000	\$0	\$0
041120	Alliance contribution	\$11,000	\$0	\$0
041150	Members - Admin Allocation		\$0	\$61,089
041150	Administration Allocations	\$61,089	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$322,186	\$0	\$322,186

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OPERATING INCOME				
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0
041002	Member reimbursements	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$322,186	\$0	\$322,186
GOVERNANCE				
OPERATING EXPENDITURE				
042100	Other Governance - Admin Allocated	\$0	\$0	\$91,634
042100	Admin Allocations	\$91,634	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$91,634	\$0	\$91,634
OPERATING INCOME				
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$91,634	\$0	\$91,634
Total - GOVERNANCE		\$413,820	\$0	\$413,820

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY				
FIRE PREVENTION				
OPERATING EXPENDITURE				
051109	ESL - Insurances Fire Appliances and Personnel	\$0	\$0	\$34,990
051109	Bushfire Insurance Premium	\$27,480	\$0	\$0
051109	Bushfire Motor Vehicle Insurance Premiums	\$7,510	\$0	\$0
051112	Fire Prevention And Support	\$0	\$0	\$15,129
051112	Wages	\$1,100	\$0	\$0
051112	Superannuation	\$0	\$0	\$0
051112	Employee Costs	\$0	\$0	\$0
051112	Materials	\$5,500	\$0	\$0
051112	Services	\$4,000	\$0	\$0
051112	Telephone - Calls	\$0	\$0	\$0
051112	Telephone - SMS alerts	\$2,775	\$0	\$0
051112	ACMA Licence for BFB land mobile system	\$120	\$0	\$0
051112	Electricity	\$170	\$0	\$0
051112	Overheads	\$1,254	\$0	\$0
051112	Plant Operating Costs	\$210	\$0	\$0
051101	Fire Break Inspection Expenses	\$0	\$0	\$3,540
051101	Equipment servicing	\$3,540	\$0	\$0
051102	Fire Hazard Reductions Expenses	\$0	\$0	\$6,393
051102	Wages	\$1,000	\$0	\$0
051102	Superannuation	\$0	\$0	\$0
051102	Materials	\$2,000	\$0	\$0
051102	Services	\$500	\$0	\$0
051102	Shire Rates	\$1,085	\$0	\$0
051102	Rubbish Service Charge	\$96	\$0	\$0
051102	Esl Charge	\$372	\$0	\$0
051102	Overheads	\$1,140	\$0	\$0
051102	Plant Operating Costs	\$200	\$0	\$0
051104	Minor Fire Plant & Equipment Purchases non ESL	\$0	\$0	\$400
051104	Materials	\$400	\$0	\$0
051105	Fire Plant & Equipment Maintenance - Non ESL	\$0	\$0	\$500
051105	Materials	\$100	\$0	\$0
051105	Services	\$400	\$0	\$0
051106	ESL - Fire Vehicle Maintenance Costs	\$0	\$0	\$15,000
051106	Materials	\$15,000	\$0	\$0
051107	ESL - Brigade Utilities, rates and taxes	\$0	\$0	\$1,200
051107	Materials	\$0	\$0	\$0
051107	Telephone	\$1,200	\$0	\$0
051108	ESL - Other Goods & Services relating to Fires	\$0	\$0	\$7,000
051108	Materials	\$7,000	\$0	\$0
051110	ESL - Fire Plant & Equip over \$1500	\$0	\$0	\$16,972
051110	Minor items	\$16,972	\$0	\$0
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$0	\$0	\$15,000
051111	Materials	\$15,000	\$0	\$0
051114	ESL - Land & Building Maintenance	\$0	\$0	\$3,097
051114	Wages	\$230	\$0	\$0
051114	Materials	\$205	\$0	\$0
051114	Services	\$460	\$0	\$0
051114	Services - Pest Control West Boyup Fire Shed	\$1,590	\$0	\$0
051114	Overheads	\$262	\$0	\$0
051114	Plant Operating Costs	\$350	\$0	\$0
051115	ESL - Clothing and Accessories	\$0	\$0	\$45,000
051115	Protective Clothing	\$45,000	\$0	\$0
051116	ESL - Plant and Equipment Maintenance	\$0	\$0	\$17,689
051116	Wages	\$3,850	\$0	\$0
051116	Overheads	\$4,389	\$0	\$0
051116	Plant Operating Costs	\$450	\$0	\$0
051116	Materials	\$9,000	\$0	\$0



**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
051117	BFRC - Bushfire Risk Planning	\$0	\$0	\$23,050
051117	Wages	\$0	\$0	\$0
051117	Other Expenses - Bushfire Risk grant expenses	\$1,500	\$0	\$0
051117	Other Expenses - Contribution to BMRC	\$20,000	\$0	\$0
051117	Admin Allocations	\$1,550	\$0	\$0
051118	DFES Fire Defence Grant Expenses	\$0	\$0	\$13,520
051118	Materials	\$13,520	\$0	\$0
051120	Bush Fire - Mitigation Activity Funded	\$0	\$0	\$22,796
051120	Services - contribution to MAF position salary	\$0	\$0	\$0
051120	Services	\$22,796	\$0	\$0
051150	Admin Allocation - Fire Control	\$0	\$0	\$61,089
051150	Administration allocations	\$61,089	\$0	\$0
051190	Depreciation - Fire Control	\$0	\$0	\$670
051190	Buildings Asset Depreciation	\$670	\$0	\$0
051190	F&E Asset Depreciation	\$0	\$0	\$0
<b>Sub Total - FIRE PREVENTION OP/EXP</b>		<b>\$303,035</b>	<b>\$0</b>	<b>\$303,035</b>
<b>OPERATING INCOME</b>				
050600	ESL & DFES Non Operating Grants		(\$31,360)	\$0
050600	Non-Operating Grants - PPE wash station & wash machine	(\$13,990)	\$0	\$0
050600	Non-Operating Grants - TB Fast Fill Trailer	(\$7,670)	\$0	\$0
050600	Non-Operating Grants - C/Fwd 21-22 to be claimed	(\$9,700)	\$0	\$0
051001	Fire Infringements/Fines Income		(\$500)	\$0
051001	Infringements issued	(\$500)	\$0	\$0
051002	Sale Of Fire Maps Income	\$0	(\$100)	\$0
051002	Fees & charges	(\$100)	\$0	\$0
051003	LGIS Fire Reimbursement Income	\$0	\$0	\$0
051003	Insurance Rebate	\$0	\$0	\$0
051004	ESL - Funding Operating Grant Income	\$0	(\$170,492)	\$0
051004	Operating - Advance Paid	\$0	\$0	\$0
051004	Operating - unspent MAF grant 2020-21	(\$22,796)	\$0	\$0
051004	ESL Admin Fee - Allocation Error	\$0	\$0	\$0
051004	Operating - Bushfire Risk Defence Grant balance	(\$1,500)	\$0	\$0
051004	Operating - unspent BFB grant 2019-20/20-21	(\$1,406)	\$0	\$0
051004	Operating Grant ESL	(\$144,790)	\$0	\$0
<b>Sub Total - FIRE PREVENTION OP/INC</b>		<b>(\$202,452)</b>	<b>(\$202,452)</b>	<b>\$0</b>
<b>Total - FIRE PREVENTION</b>		<b>\$100,583</b>	<b>(\$202,452)</b>	<b>\$303,035</b>

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
ANIMAL CONTROL				
OPERATING EXPENDITURE				
052100	Ranger Services Operation Costs	\$0	\$0	\$2,000
052100	Wages	\$0	\$0	\$0
052100	Employee Costs	\$0	\$0	\$0
052100	Materials	\$850	\$0	\$0
052100	Services - Vet Expenses	\$150	\$0	\$0
052100	Services - Contract ranger expenses	\$0	\$0	\$0
052100	Telephone	\$1,000	\$0	\$0
052005	Trap Hire Refunds	\$0	\$0	\$50
052005	Refund of Trap Hire Deposits	\$50	\$0	\$0
052101	Ranger Vehicle Operating Expenses	\$0	\$0	\$3,450
052101	Vehicle running expenses	\$3,450	\$0	\$0
052102	Dog License Discs Costs	\$0	\$0	\$300
052102	Purchase of licence discs	\$300	\$0	\$0
052103	Other Control Expenses	\$0	\$0	\$2,425
052103	Wages And Salaries	\$750	\$0	\$0
052103	Superannuation	\$0	\$0	\$0
052103	Training - animal welfare	\$0	\$0	\$0
052103	Employee Costs	\$0	\$0	\$0
052103	Materials	\$520	\$0	\$0
052103	Labour On Costs	\$855	\$0	\$0
052103	Plant Recovery	\$300	\$0	\$0
052104	Animal Impounding Costs	\$0	\$0	\$5,000
052104	Materials - Impounding expenses	\$3,500	\$0	\$0
052104	Services	\$1,500	\$0	\$0
052109	Cat License Tags Expense	\$0	\$0	\$100
052109	Purchase of licence discs	\$100	\$0	\$0
052110	Ranger Services Salary Super and Employee Costs	\$0	\$0	\$72,928
052110	Wages	\$61,948	\$0	\$0
052110	Superannuation	\$6,505	\$0	\$0
052110	Employee Costs - Training	\$3,000	\$0	\$0
052110	Other Employee Costs	\$160	\$0	\$0
052110	Insurance - Workers Comp	\$1,315	\$0	\$0
052150	Admin Allocation - Animal Control	\$0	\$0	\$22,947
052150	Administration Allocations	\$22,947	\$0	\$0
052190	Depreciation	\$0	\$0	\$400
052190	Buildings Asset Depreciation	\$400	\$0	\$0
Sub Total - ANIMAL CONTROL OP/EXP		\$109,600	\$0	\$109,600
OPERATING INCOME				
052001	Animal Fines & Penalties Income	\$0	\$0	\$0
052001	Infringements and fines	\$0	\$0	\$0
052002	Animal Impounding Fees Income	\$0	(\$300)	\$0
052002	Impounding fees	(\$300)	\$0	\$0
052003	Dog Registrations Charges	\$0	(\$6,000)	\$0
052003	Registration Fees	(\$6,000)	\$0	\$0
052004	Cat Registration Charges		\$0	\$0
052004	Registration Fees	\$0	\$0	\$0
052006	Animal Control Income - Grant	\$0	\$0	\$0
052006	Operating Grant	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$6,300)	(\$6,300)	\$0
Total - ANIMAL CONTROL		\$103,300	(\$6,300)	\$109,600

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY				
OPERATING EXPENDITURE				
053100	Local Emergency Management Committee Expenses	\$0	\$0	\$300
053100	Materials	\$300	\$0	\$0
053150	Administration Allocated - Emergency Mgt	\$0	\$0	\$22,947
053150	Administration Allocations	\$22,947	\$0	\$0
053190	Depreciation	\$0	\$0	\$27,345
053190	Asset Depreciation - Plant & Equip	\$27,345	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$50,592	\$0	\$50,592
OPERATING INCOME				
053002	Non-Operating Grants CCTV	\$0	\$0	\$0
053002	Capital Grant - State - CCTV Project	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$50,592	\$0	\$50,592
Total - LAW ORDER & PUBLIC SAFETY		\$254,475	(\$208,752)	\$463,227

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

Shire of Boyup Brook			Calculation Column	DRAFT BUDGET	
BUDGET REPORT				2022-2023	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme				Income	Expenditure
G/L	JOB				
HEALTH FAMILY STOP CENTRE					
OPERATING EXPENDITURE					
071100	B0101	Family Stop Centre - Operation	\$0	\$0	\$13,218
071100	B0101	Wages And Salaries	\$2,000	\$0	\$0
071100	B0101	Materials	\$1,000	\$0	\$0
071100	B0101	Services - general	\$1,000	\$0	\$0
071100	B0101	Services - concrete footpath	\$0	\$0	\$0
071100	B0101	Services - Pest Control including termites	\$1,550	\$0	\$0
071100	B0101	Telephone	\$50	\$0	\$0
071100	B0101	Electricity And Gas	\$2,320	\$0	\$0
071100	B0101	Water	\$1,000	\$0	\$0
071100	B0101	Rubbish Service Charge	\$400	\$0	\$0
071100	B0101	Esl Charge	\$93	\$0	\$0
071100	B0101	Insurance Costs	\$525	\$0	\$0
071100	B0101	Labour On Costs	\$2,280	\$0	\$0
071100	B0101	Plant Recovery	\$1,000	\$0	\$0
071150		Admin Allocated - Family Stop Centre	\$0	\$0	\$15,350
071150		Administration Allocations	\$15,350	\$0	\$0
071190		Depreciation - Family Stop Centre	\$0	\$0	\$3,700
071190		Buildings Asset Depreciation	\$3,175	\$0	\$0
071190		F&E Asset Depreciation	\$525	\$0	\$0
Sub Total - HEALTH FAMILY STOP OP/EXP			\$32,268	\$0	\$32,268
OPERATING INCOME					
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0
Total - HEALTH FAMILY STOP			\$32,268	\$0	\$32,268

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION				
OPERATING EXPENDITURE				
072100	Health Administration Services Expenses	\$0	\$0	\$43,007
072100	Wages And Salaries	\$17,201	\$0	\$0
072100	Superannuation	\$1,806	\$0	\$0
072100	Materials	\$2,000	\$0	\$0
072100	Contract Health Services	\$22,000	\$0	\$0
072101	Other Health Administration Expenses	\$0	\$0	\$500
072101	Materials & Freight	\$500	\$0	\$0
072102	Provision for Leave Accruals	\$0	\$0	\$0
072102	Leave accruals	\$0	\$0	\$0
072103	Health Administration Superannuation	\$0	\$0	\$0
072103	Superannuation	\$0	\$0	\$0
072150	Admin Allocation - Other Health	\$0	\$0	\$15,350
072150	Administration Allocations	\$15,350	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP		\$58,857	\$0	\$58,857
OPERATING INCOME				
072001	Food Stall Permit Charges	\$0	(\$200)	\$0
072001	Fees and Charges	(\$200)	\$0	\$0
072002	Temporary Camping Site Permit Charges	\$0	(\$100)	\$0
072002	Fees and Charges	(\$100)	\$0	\$0
072003	Food Business Registration Fee	\$0	(\$900)	\$0
072003	Fees and Charges	(\$900)	\$0	\$0
072004	Annual Inspections	\$0	\$0	\$0
072004	Food Inspection Fee	\$0	\$0	\$0
072005	Lodging House Registration Fees		\$0	\$0
072005	Lodging House Fee	\$0	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC		(\$1,200)	(\$1,200)	\$0
Total - HEALTH ADMIN AND INSPECTION		\$57,657	(\$1,200)	\$58,857

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		Column	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES					
OPERATING EXPENDITURE					
074100	B0105	Housing General Practitioner - Medical Service	\$0	\$0	\$14,848
074100	B0105	Wages And Salaries	\$1,500	\$0	\$0
074100	B0105	Materials - General	\$500	\$0	\$0
074100	B0105	Materials - Internet	\$875	\$0	\$0
074100	B0105	Services - building maintenance	\$1,500	\$0	\$0
074100	B0105	Services - lease for housing for doctor	\$0	\$0	\$0
074100	B0105	Telephone	\$800	\$0	\$0
074100	B0105	Electricity And Gas	\$3,200	\$0	\$0
074100	B0105	Water	\$1,525	\$0	\$0
074100	B0105	Rubbish Service Charge	\$395	\$0	\$0
074100	B0105	ESL Charge	\$93	\$0	\$0
074100	B0105	Insurance - Property	\$1,800	\$0	\$0
074100	B0105	Labour On Costs	\$1,710	\$0	\$0
074100	B0105	Plant Recovery	\$950	\$0	\$0
074102		Boyup Brook Medical Services Building Costs	\$0	\$0	\$32,355
074102		Wages And Salaries	\$2,000	\$0	\$0
074102		Materials	\$2,500	\$0	\$0
074102		Services - General	\$1,000	\$0	\$0
074102		Services - Contract cleaning	\$8,225	\$0	\$0
074102		Services - Hygiene Service Agreement	\$310	\$0	\$0
074102		Services - Electrical Repairs	\$500	\$0	\$0
074102		Services - Air conditioner servicing	\$1,560	\$0	\$0
074102		Services - Pest Control including termites	\$1,790	\$0	\$0
074102		Services - furniture for office fitout	\$1,500	\$0	\$0
074102		Services - Physio Room Fitout	\$0	\$0	\$0
074102		Electricity And Gas	\$4,285	\$0	\$0
074102		Water	\$375	\$0	\$0
074102		Shire Rates	\$3,025	\$0	\$0
074102		Rubbish Service Charge	\$615	\$0	\$0
074102		Esl Charge	\$120	\$0	\$0
074102		Insurance - Property	\$1,830	\$0	\$0
074102		Labour On Costs	\$2,280	\$0	\$0
074102		Plant Recovery	\$440	\$0	\$0
074101		Medical Services General Operations	\$0	\$0	\$9,810
074101		Wages And Salaries	\$8,200	\$0	\$0
074101		Materials	\$1,000	\$0	\$0
074101		Services	\$450	\$0	\$0
074101		Labour On Costs	\$0	\$0	\$0
074101		Plant Recovery	\$160	\$0	\$0
074103		Medical Service Employee Costs	\$0	\$0	\$891,883
074103		Wages And Salaries -DR & GP	\$622,370	\$0	\$0
074103		Wages And Salaries - Practice Mgr & Nurses	\$117,946	\$0	\$0
074103		Wages And Salaries - Receptionists	\$117,692	\$0	\$0
074103		Superannuation	\$0	\$0	\$0
074103		Employee Costs	\$1,500	\$0	\$0
074103		Employee Costs - Rental of GP house	\$15,600	\$0	\$0
074103		Employee Costs - Dr Childcare Reimbursement	\$4,500	\$0	\$0
074103		Employee Costs - Recruitment	\$2,000	\$0	\$0
074103		Insurance - Personal Accident	\$0	\$0	\$0
074103		Insurance Workers Comp	\$10,275	\$0	\$0
074105		Postage, Printing & Stationery	\$0	\$0	\$5,000
074105		Stationery & Printing	\$5,000	\$0	\$0
074106		Medical Ctr - Telephones	\$0	\$0	\$6,900
074106		Medical Centre Telephones	\$6,900	\$0	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
074107	Medical Ctr - Subscriptions	\$0	\$0	\$7,329
074107	Materials - Subs RHWA	\$185	\$0	\$0
074107	Materials - Subs RACGP	\$1,760	\$0	\$0
074107	Materials - Subs MIMS Aus	\$410	\$0	\$0
074107	Materials - Subs AAPM	\$788	\$0	\$0
074107	Materials - Subs AHPRA Specialist Registration	\$1,750	\$0	\$0
074107	Materials - Subs AMA	\$1,516	\$0	\$0
074107	Materials - Subs Radiology Council	\$560	\$0	\$0
074107	Materials - Subs ACRRM	\$0	\$0	\$0
074107	Materials - Health Services Permit	\$155	\$0	\$0
074107	Materials - Subs Public & Aboriginal Health	\$205	\$0	\$0
074108	Medical Ctr - Insurances	\$0	\$0	\$33,635
074108	Business Legal Liability Insurance	\$415	\$0	\$0
074108	Medical Indemnity Insurance	\$19,040	\$0	\$0
074108	Medical Malpractice Insurance	\$14,180	\$0	\$0
074109	Medical Bank Fees	\$0	\$0	\$950
074109	Bank Fees	\$950	\$0	\$0
074110	Medical Ctr - Computer Expenses	\$0	\$0	\$34,436
074110	Internet connection rental	\$1,400	\$0	\$0
074110	Genie Solutions Licence & Support	\$6,500	\$0	\$0
074110	Medical Objects Subscription	\$326	\$0	\$0
074110	Uni Sydney IPC-2 Plus Subscription	\$210	\$0	\$0
074110	IT Consulting support	\$20,000	\$0	\$0
074110	Replacement computers	\$5,000	\$0	\$0
074110	Repairs maintenance and minor items	\$1,000	\$0	\$0
074111	Medical Ctr - Medical Supplies & Equipt	\$0	\$0	\$27,350
074111	Medical oxygen	\$500	\$0	\$0
074111	Services - Sharps disposal	\$1,850	\$0	\$0
074111	Services - Medical supplies	\$25,000	\$0	\$0
074112	Medical Ctr - Locum Doctor	\$0	\$0	\$48,600
074112	Consultant Costs - daily rate plus billings	\$46,000	\$0	\$0
074112	Materials - Accommodation	\$2,600	\$0	\$0
074113	Medical Ctr - Superannuation	\$0	\$0	\$92,037
074113	Superannuation	\$92,037	\$0	\$0
074114	Medical Ctr - Training	\$0	\$0	\$5,000
074114	Training	\$5,000	\$0	\$0
074115	Medical Ctr - Sundry Expenses	\$0	\$0	\$9,350
074115	Materials - advertising	\$1,600	\$0	\$0
074115	Materials - Refreshments	\$1,500	\$0	\$0
074115	Materials - water supplies	\$750	\$0	\$0
074115	Materials - sundry expense provisions	\$5,000	\$0	\$0
074115	Materials	\$500	\$0	\$0
074116	Medical Service Provision for Leave Accruals	\$0	\$0	\$31,245
074116	Annual Leave Accruals	\$19,085	\$0	\$0
074116	Long Service Leave Accruals	\$12,160	\$0	\$0
074117	Medical - Fringe Benefit Tax	\$0	\$0	\$1,000
074117	FBT on Benefits provided to medical staff	\$1,000	\$0	\$0
074118	Medical Employee (Packaging) Costs	\$0	\$0	\$1,200
074118	Employee Costs	\$1,200	\$0	\$0
074150	Admin Allocated - Boyup Brook Medical Services	\$0	\$0	\$68,687
074150	Administration Allocations	\$68,687	\$0	\$0
074191	Depreciation - Medical Centre	\$0	\$0	\$8,500
074191	Buildings Asset Depreciation	\$8,500	\$0	\$0
074190	Depreciation - Housing GP - 5 Rogers Ave	\$0	\$0	\$6,800
074190	Buildings Asset Depreciation	\$6,800	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/EXP		\$1,336,915	\$0	\$1,336,915

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OPERATING INCOME				
074001	Surgery Turnover	\$0	(\$1,100,000)	\$0
074001	Surgery fees	(\$1,100,000)	\$0	\$0
074002	Surgery Rental Income	\$0	(\$1,600)	\$0
074002	Rental Income	(\$1,600)	\$0	\$0
074003	Medical - Reimbursement		\$0	\$0
074003	Reimbursements	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC		(\$1,101,600)	(\$1,101,600)	\$0
Total - PREVENTIVE SERVICES		\$235,315	(\$1,101,600)	\$1,336,915



**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
PREVENTIVE SERVICE - OTHER				
OPERATING EXPENDITURE				
073100	Analytical Expenses		\$0	\$500
073100	Analytical costs for food & water samples	\$500	\$0	\$0
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP		\$500	\$0	\$500
Total - PREVENTIVE SERVICES - OTHER		\$500	\$0	\$500
OTHER HEALTH				
OPERATING EXPENDITURE				
075100	Ambulance Centre Operation	\$0	\$0	\$25,193
075100	Materials	\$200	\$0	\$0
075100	Materials - Contribution to Centre	\$24,500	\$0	\$0
075100	Rubbish Service Charge	\$400	\$0	\$0
075100	ESL charge	\$93	\$0	\$0
075150	Admin Allocated - Other Health	\$0	\$0	\$15,350
075150	Administration Allocations	\$15,350	\$0	\$0
Sub Total - OTHER HEALTH OP/EXP		\$40,543	\$0	\$40,543
OPERATING INCOME				
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0
Total - OTHER HEALTH		\$40,543	\$0	\$40,543
Total - HEALTH		\$366,283	(\$1,102,800)	\$1,469,083

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L    JOB		Column	Income	Expenditure
OTHER EDUCATION				
OPERATING EXPENDITURE				
081100	Community Resource Centre	\$0	\$0	\$12,241
081100	B0120 Insurance - Property	\$1,270	\$0	\$0
081100	B0120 Water consumption & rates	\$340	\$0	\$0
081100	B0120 Wages - mtce	\$200	\$0	\$0
081100	B0120 Overheads - mtce	\$228	\$0	\$0
081100	B0120 Plant Operation costs - mtce	\$30	\$0	\$0
081100	B0120 Contractor -	\$800	\$0	\$0
081100	B0120 Services - pest control including termites	\$470	\$0	\$0
081100	B0120 Services CRC Grant Funding commitments	\$7,810	\$0	\$0
081100	B0120 Materials	\$600	\$0	\$0
081100	B0120 Rubbish removal	\$400	\$0	\$0
081100	B0120 ESL Charge	\$93	\$0	\$0
081101	Rylington Park Farm Complex	\$0	\$0	\$0
081101	Materials	\$0	\$0	\$0
081101	Contractor -	\$0	\$0	\$0
081102	Donations - Other Education	\$0	\$0	\$250
081102	Other Expenses - BBDHS	\$250	\$0	\$0
081103	Early Learning Centre - Employee Costs		\$0	\$241,247
081103	Wages And Salaries	\$209,632	\$0	\$0
081103	Superannuation	\$22,900	\$0	\$0
081103	Employee Costs	\$1,300	\$0	\$0
081103	Insurance Workers Comp	\$7,415	\$0	\$0
081104	Early Learning Centre - Operating Costs		\$0	\$17,015
081104	Employee Costs	\$155	\$0	\$0
081104	Materials - Cleaning and other goods	\$4,000	\$0	\$0
081104	Materials - general maintenance & replacement items	\$2,500	\$0	\$0
081104	Materials - Internet	\$1,515	\$0	\$0
081104	Materials - QikKids Gateway & Desktop Subs	\$3,000	\$0	\$0
081104	Services - Contract cleaning	\$2,800	\$0	\$0
081104	Telephone	\$1,200	\$0	\$0
081104	Water consumption	\$1,345	\$0	\$0
081104	Other Expenses - Refund of Fees	\$500	\$0	\$0
081106	ECU Joint Research Support		\$0	\$10,000
081106	Services - General	\$10,000	\$0	\$0
081150	Admin Allocation - Other Education		\$0	\$15,350
081150	Admin Allocations	\$15,350	\$0	\$0
081190	Depreciation - Community Resource Centre	\$0	\$0	\$5,020
081190	Buildings Asset Depreciation	\$5,020	\$0	\$0
081191	Depreciation - Rylington Park Farm Complex	\$0	\$0	\$0
081191	Buildings Asset Depreciation	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/EXP		\$301,123	\$0	\$301,123
OPERATING INCOME				
081003	Early Learning Centre - Fees & Charges	\$0	(\$210,000)	\$0
081003	Fees and charges	(\$210,000)	\$0	\$0
081004	Early Learning Centre -Operating Income	\$0	\$0	\$0
081004	Fees and charges	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$210,000)	(\$210,000)	\$0
Total - OTHER EDUCATION		\$91,123	(\$210,000)	\$301,123

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
AGED & DISABLED				
OPERATING EXPENDITURE				
082100	Support for Seniors Christmas Lunch	\$0	\$0	\$1,400
082100	Christmas lunch provision	\$1,400	\$0	\$0
082104	Aged Needs Initiative Loan Interest	\$0	\$0	\$0
082104	Interest on Loan 118	\$0	\$0	\$0
082104	Accrued Interest Expense	\$0	\$0	\$0
082150	Admin Allocated - Aged & Disabled	\$0	\$0	\$15,350
082150	Admin Allocations	\$15,350	\$0	\$0
Sub Total - AGED & DISABLED OP/EXP		\$16,750	\$0	\$16,750
OPERATING INCOME				
Sub Total - AGED & DISABLED OP/INC		\$0	\$0	\$0
Total - AGED & DISABLED		\$16,750	\$0	\$16,750
OTHER WELFARE				
OPERATING EXPENDITURE				
083100	Other Welfare Expenses	\$0	\$0	\$500
083100	Wages And Salaries	\$100	\$0	\$0
083100	Materials	\$300	\$0	\$0
083100	Services	\$100	\$0	\$0
083104	Depreciation	\$0	\$0	\$50
083104	Buildings Depreciation	\$50	\$0	\$0
083150	Admin Allocated - Other Welfare	\$0	\$0	\$45,895
083150	Administration Allocations	\$45,895	\$0	\$0
Sub Total - OTHER WELFARE OP/EXP		\$46,445	\$0	\$46,445
OPERATING INCOME				
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0
Total - OTHER WELFARE		\$46,445	\$0	\$46,445
Total - EDUCATION & WELFARE		\$154,318	(\$210,000)	\$364,318

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
STAFF HOUSING				
OPERATING EXPENDITURE				
091100	Staff Housing	\$0	\$0	\$8,894
091100	Wages - mtce	\$200	\$0	\$0
091100	Overheads - mtce	\$228	\$0	\$0
091100	Plant Operation costs - mtce	\$200	\$0	\$0
091100	Materials	\$1,200	\$0	\$0
091100	Services	\$1,400	\$0	\$0
091100	Services - Pest Control including termites	\$3,666	\$0	\$0
091100	Electricity & Gas	\$80	\$0	\$0
091100	Water	\$700	\$0	\$0
091100	Shire Rates	\$0	\$0	\$0
091100	Rubbish Service Charge	\$0	\$0	\$0
091100	Esl Charge	\$0	\$0	\$0
091100	Insurance Costs	\$1,220	\$0	\$0
091130	Interest Paid Loan 115 - Staff House	\$0	\$0	\$1,841
091130	Interest on Loan 115	\$1,841	\$0	\$0
091130	Accrued Interest on Loan 115	\$0	\$0	\$0
091190	Depreciation - Staff Housing	\$0	\$0	\$5,735
091190	Buildings Asset Depreciation	\$5,735	\$0	\$0
091150	Staff Housing - Less Amt Allocated to Admin.	\$0	\$0	\$15,350
091150	Staff housing costs allocated to other functions	\$15,350	\$0	\$0
Sub Total - STAFF HOUSING OP/EXP		\$31,820	\$0	\$31,820
OPERATING INCOME				
Sub Total - STAFF HOUSING OP/INC		\$0	\$0	\$0
Total - STAFF HOUSING		\$31,820	\$0	\$31,820

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
HOUSING OTHER				
OPERATING EXPENDITURE				
092101	Boyup Brook Citizens Lodge	\$0	\$0	\$12,632
092101	Wages And Salaries	\$300	\$0	\$0
092101	Materials	\$1,500	\$0	\$0
092101	Insurance - Property	\$10,350	\$0	\$0
092101	Labour On Costs	\$342	\$0	\$0
092101	Plant Recovery	\$140	\$0	\$0
092102	Community Housing - Units		\$0	\$18,984
092102	Wages And Salaries	\$200	\$0	\$0
092102	Materials	\$1,200	\$0	\$0
092102	Services - General	\$370	\$0	\$0
092102	Services - Maintenance & Repairs	\$890	\$0	\$0
092102	Services - 16A Prune shrubs, repairs to fence, etc	\$0	\$0	\$0
092102	Services - 16B External door to laundry	\$0	\$0	\$0
092102	Services - 16B replace bathroom cabinet & tiles	\$0	\$0	\$0
092102	Services - 24B External door to laundry	\$0	\$0	\$0
092102	Services - Plumbing Repairs	\$1,130	\$0	\$0
092102	Services - Pest control including termites	\$3,780	\$0	\$0
092102	Electricity And Gas	\$415	\$0	\$0
092102	Water	\$2,110	\$0	\$0
092102	Shire Rates	\$4,926	\$0	\$0
092102	Rubbish Service Charge	\$1,540	\$0	\$0
092102	Esl Charge	\$195	\$0	\$0
092102	Insurance - Property	\$1,900	\$0	\$0
092102	Labour On Costs	\$228	\$0	\$0
092102	Plant Recovery	\$100	\$0	\$0
092103	Other		\$0	\$6,623
092103	Wages And Salaries	\$1,200	\$0	\$0
092103	Materials	\$2,400	\$0	\$0
092103	Shire Rates	\$1,085	\$0	\$0
092103	Rubbish Service Charge	\$55	\$0	\$0
092103	Esl Charge	\$185	\$0	\$0
092103	Labour On Costs	\$1,368	\$0	\$0
092103	Plant Recovery	\$330	\$0	\$0
092104	6 Nix - Operating & Mtce Expense		\$0	\$0
092104	Plant Recovery	\$0	\$0	\$0
092105	House - 1 Rogers Ave	\$0	\$0	\$13,891
092105	Wages And Salaries	\$900	\$0	\$0
092105	Materials	\$1,350	\$0	\$0
092105	Services - general maintenance	\$1,500	\$0	\$0
092105	Services - Pest control including termites	\$1,880	\$0	\$0
092105	Electricity And Gas	\$1,500	\$0	\$0
092105	Water	\$650	\$0	\$0
092105	Shire Rates	\$2,005	\$0	\$0
092105	Rubbish Service Charge	\$400	\$0	\$0
092105	Esl Charge	\$93	\$0	\$0
092105	Insurance - Property	\$1,830	\$0	\$0
092105	Labour On Costs	\$1,026	\$0	\$0
092105	Plant Recovery	\$757	\$0	\$0

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
092107	7 Knapp Street - Operating & Mtce Expense		\$0	\$7,246
092107	Wages And Salaries	\$250	\$0	\$0
092107	Materials - Electrical Repairs	\$1,000	\$0	\$0
092107	Services - Plumbing Repairs	\$900	\$0	\$0
092107	Services - Pest control including termites	\$2,060	\$0	\$0
092107	Electricity And Gas	\$75	\$0	\$0
092107	Water	\$275	\$0	\$0
092107	Shire Rates	\$1,815	\$0	\$0
092107	Rubbish Service Charge	\$400	\$0	\$0
092107	Esl Charge	\$186	\$0	\$0
092107	Insurance - Property	\$0	\$0	\$0
092107	Labour On Costs	\$285	\$0	\$0
092107	Plant Recovery	\$0	\$0	\$0
092109	Community Housing Maintenance - Grant Funded		\$0	\$143,340
092109	Services	\$143,340	\$0	\$0
092150	Admin Allocation - Other Housing		\$0	\$15,505
092150	Administration Allocations	\$15,505	\$0	\$0
092191	Depreciation - Other Housing		\$0	\$5,570
092191	Buildings Asset Depreciation	\$5,570	\$0	\$0
092192	Depreciation - House - 1 Rogers Ave	\$0	\$0	\$4,365
092192	Buildings Asset Depreciation	\$4,365	\$0	\$0
092190	Depreciation - Boyup Brook Citizens Lodge	\$0	\$0	\$32,385
092190	Buildings Asset Depreciation	\$32,385	\$0	\$0
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$260,541	\$0	\$260,541
<b>HOUSING OPERATING INCOME</b>				
092001	Rent 24A Proctor St	\$0	(\$8,932)	\$0
092001	Rental income	(\$8,932)	\$0	\$0
092002	Rent 24B Proctor St	\$0	(\$8,000)	\$0
092002	Rental income	(\$8,000)	\$0	\$0
092003	Rent 16A Forrest St	\$0	(\$9,900)	\$0
092003	Rental income	(\$9,900)	\$0	\$0
092004	Rent 16B Forrest St	\$0	(\$9,400)	\$0
092004	Rental income	(\$9,400)	\$0	\$0
092005	Rent 1 Rogers St	\$0	\$0	\$0
092005	Rental income	\$0	\$0	\$0
092007	Housing Reimbursements	\$0	(\$1,000)	\$0
092007	Reimbursements	(\$1,000)	\$0	\$0
092009	Other Housing: 7 Knapp St	\$0	(\$31,280)	\$0
092009	Rental income	(\$31,280)	\$0	\$0
092011	Community Housing Maintenance Grant		(\$143,340)	\$0
092011	Operating Grants - State C/Fwd 2020/21	\$0	\$0	\$0
092011	Operating Grants - State 21/22	(\$143,340)	\$0	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$211,852)	(\$211,852)	\$0
<b>Total - HOUSING OTHER</b>		\$48,689	(\$211,852)	\$260,541
<b>Total - HOUSING</b>		\$80,509	(\$211,852)	\$292,361

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		Column	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE					
OPERATING EXPENDITURE					
101100		Refuse Collection Boyup Brook Townsite Expense	\$0	\$0	\$51,100
101100		Contractor Collections Costs	\$51,100	\$0	\$0
101101		Recycling Collection Boyup Brook Town Site	\$0	\$0	\$31,700
101101		Contractor Collections Costs	\$31,700	\$0	\$0
101106		Transfer Station Employee Costs	\$0	\$0	\$28,490
101106		Salaries	\$21,500	\$0	\$0
101106		Training	\$0	\$0	\$0
101106		Employee Costs	\$100	\$0	\$0
101106		Insurance Workers Comp	\$1,315	\$0	\$0
101106		Labour On Costs	\$5,375	\$0	\$0
101106		Plant Recovery	\$200	\$0	\$0
101102	B0400	Boyup Brook Transfer Station Costs	\$0	\$0	\$56,614
101102	B0400	Wages And Salaries	\$7,000	\$0	\$0
101102	B0400	Employee Costs	\$410	\$0	\$0
101102	B0400	Materials	\$1,520	\$0	\$0
101102	B0400	Services - General	\$1,500	\$0	\$0
101102	B0400	Services - GPS tracker	\$600	\$0	\$0
101102	B0400	Services - Waste management software	\$5,320	\$0	\$0
101102	B0400	Services - Push up of tip	\$3,000	\$0	\$0
101102	B0400	Services - Recycling collection	\$11,410	\$0	\$0
101102	B0400	Services - Tree pruning	\$1,000	\$0	\$0
101102	B0400	Services - Pest control inc termites	\$1,384	\$0	\$0
101102	B0400	Telephone	\$100	\$0	\$0
101102	B0400	Electricity And Gas	\$890	\$0	\$0
101102	B0400	Labour On Costs	\$7,980	\$0	\$0
101102	B0400	Plant Recovery	\$14,500	\$0	\$0
101103		Land Fill Disposal Site	\$0	\$0	\$70,208
101103		Wages And Salaries	\$12,200	\$0	\$0
101103		Services	\$1,000	\$0	\$0
101103		Services - Post Closure Management Plan	\$8,800	\$0	\$0
101103		Services - Plant hire for trenching	\$16,800	\$0	\$0
101103		Labour On Costs	\$13,908	\$0	\$0
101103		Plant Recovery	\$17,500	\$0	\$0
101104		Townsite Street Bins Collection	\$0	\$0	\$14,917
101104		Wages And Salaries	\$1,975	\$0	\$0
101104		Services - Bin collection 23 x \$7.60 x 52	\$9,090	\$0	\$0
101104		Labour On Costs	\$2,252	\$0	\$0
101104		Plant Recovery	\$1,600	\$0	\$0
101107		Drum Muster Expenses	\$0	\$0	\$2,660
101107		Services	\$2,660	\$0	\$0
101108		BB Transfer Station Superannuation	\$0	\$0	\$1,700
101108		Superannuation	\$1,700	\$0	\$0
101119		Waste Bin Maintenance and Delivery		\$0	\$6,340
101119		Wages And Salaries	\$500	\$0	\$0
101119		Services - Replacement parts for bins	\$5,000	\$0	\$0
101119		Labour On Costs	\$570	\$0	\$0
101119		Plant Recovery	\$270	\$0	\$0
101150		Admin Allocated - Waste Management	\$0	\$0	\$30,545
101150		Administration Allocations	\$30,545	\$0	\$0
101190		Depreciation - Waste Management	\$0	\$0	\$22,070
101190		Depreciation - Buildings	\$1,055	\$0	\$0
101190		Depreciation - Other Infrastructure	\$10,375	\$0	\$0
101190		Depreciation - Plant & Equipment	\$10,640	\$0	\$0
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EX			\$316,344	\$0	\$316,344

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
SANITATION OPERATING INCOME				
101001	Refuse Collection Charges	\$0	(\$195,523)	\$0
101001	Refuse collection removal charges	(\$195,523)	\$0	\$0
101002	Waste Disposal Charges	\$0	(\$7,000)	\$0
101002	Waste WARR Charges	(\$7,000)	\$0	\$0
101003	Recycling Scheme Income	\$0	(\$6,000)	\$0
101003	Fees And Charges - Sale of scrap	(\$6,000)	\$0	\$0
101003	Other Revenue	\$0	\$0	\$0
101004	Scrap Metal Income	\$0	\$0	\$0
101004	Fees And Charges	\$0	\$0	\$0
101004	Other Revenue	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$208,523)	(\$208,523)	\$0
Total - SANITATION HOUSEHOLD REFUSE		\$107,821	(\$208,523)	\$316,344
EFFLUENT DRAINAGE SYSTEM				
OPERATING EXPENDITURE				
103100	Septic Tank Inspection Expenses	\$0	\$0	\$200
103100	Materials	\$100	\$0	\$0
103100	Other Expenses	\$100	\$0	\$0
103101	Liquid Waste Disposal Site (Stanton Road)	\$0	\$0	\$8,680
103101	Wages And Salaries	\$2,000	\$0	\$0
103101	Materials	\$750	\$0	\$0
103101	Other Expenses - Annual Licence Fee	\$1,250	\$0	\$0
103101	Labour On Costs	\$2,280	\$0	\$0
103101	Plant Recovery	\$2,400	\$0	\$0
Sub Total - SEWERAGE OP/EXP		\$8,880	\$0	\$8,880
OPERATING INCOME				
103002	Septic Licence Fees	\$0	(\$2,800)	\$0
103002	Licence Fees	(\$2,800)	\$0	\$0
Sub Total - SEWERAGE OP/INC		(\$2,800)	(\$2,800)	\$0
Total - SEWERAGE		\$6,080	(\$2,800)	\$8,880



**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT				
OPERATING EXPENDITURE				
105100	Town Planning Admin & Control	\$0	\$0	\$73,954
105100	Wages And Salaries	\$21,678	\$0	\$0
105100	Superannuation	\$2,276	\$0	\$0
105100	Services - review Local planning strategy	\$15,000	\$0	\$0
105100	Services - Shared Planning Officer	\$35,000	\$0	\$0
105101	Admin Allocation - Town Planning	\$0	\$0	\$30,545
105101	Administration Allocations	\$30,545	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$104,499	\$0	\$104,499
OPERATING INCOME				
105001	Planning Application Fees	\$0	(\$3,000)	\$0
105001	Planning Scheme Fees	(\$3,000)	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$3,000)	(\$3,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$101,499	(\$3,000)	\$104,499

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		Column	Income	Expenditure
OTHER COMMUNITY AMENITIES					
OPERATING EXPENDITURE					
106101		Cemetery - Operation	\$0	\$0	\$0
106101	B0420	Cemetery - Operation	\$0	\$0	\$30,820
106101	B0420	Wages And Salaries	\$750	\$0	\$0
106101	B0420	Materials	\$1,000	\$0	\$0
106101	B0420	Services - General	\$515	\$0	\$0
106101	B0420	Services - Plant hire for grave digging	\$12,000	\$0	\$0
106101	B0420	Labour On Costs	\$855	\$0	\$0
106101	B0420	Plant Recovery	\$350	\$0	\$0
106101	B0420	Admin Allocations	\$15,350	\$0	\$0
106101	B0421	Niche Wall Plaques Operations		\$0	\$2,344
106101	B0421	Wages Niche Wall	\$100	\$0	\$0
106101	B0421	O/S staff - overheads	\$114	\$0	\$0
106101	B0421	O/S staff - plant operation costs	\$30	\$0	\$0
106101	B0421	Materials	\$2,100	\$0	\$0
106101	G314	Cemetery Grounds		\$0	\$7,735
106101	G314	Wages Cemetery Grounds	\$2,500	\$0	\$0
106101	G314	Materials	\$170	\$0	\$0
106101	G314	Services - Pest Control Gazebo	\$615	\$0	\$0
106101	G314	Overheads	\$2,850	\$0	\$0
106101	G314	Plant Operation costs - mtce	\$1,600	\$0	\$0
106102		Public Toilets - Operation	\$0	\$0	\$0
106102	B0450	Toilets - Lions Park Costs	\$0	\$0	\$3,677
106102	B0450	Wages And Salaries	\$50	\$0	\$0
106102	B0450	Labour On Costs	\$57	\$0	\$0
106102	B0450	Plant Recovery	\$0	\$0	\$0
106102	B0450	Contract - cleaning	\$3,500	\$0	\$0
106102	B0450	Property Insurance	\$70	\$0	\$0
106102	B0451	Toilets - Tourist Centre Costs		\$0	\$6,851
106102	B0451	Wages - mtce	\$830	\$0	\$0
106102	B0451	Overheads - mtce	\$946	\$0	\$0
106102	B0451	Plant Operation costs - mtce	\$190	\$0	\$0
106102	B0451	Materials - cleaning goods	\$550	\$0	\$0
106102	B0451	Services - Plumbing Repairs	\$3,200	\$0	\$0
106102	B0451	Services - Building Maint	\$900	\$0	\$0
106102	B0451	Insurance - Property	\$235	\$0	\$0
106102	B0452	Toilets - Town Hall (External) Costs	\$0	\$0	\$10,800
106102	B0452	Wages - mtce	\$1,580	\$0	\$0
106102	B0452	Overheads - mtce	\$395	\$0	\$0
106102	B0452	Plant Operation costs - mtce	\$35	\$0	\$0
106102	B0452	Materials - cleaning	\$925	\$0	\$0
106102	B0452	Services - Electrical Repairs	\$400	\$0	\$0
106102	B0452	Services - Plumbing Repairs	\$250	\$0	\$0
106102	B0452	Services - Building Maint	\$150	\$0	\$0
106102	B0452	Services - Cleaning contractor	\$7,065	\$0	\$0
106103		Street Furniture		\$0	\$430
106103		Wages And Salaries	\$50	\$0	\$0
106103		Materials	\$300	\$0	\$0
106103		Labour On Costs	\$60	\$0	\$0
106103		Plant Recovery	\$20	\$0	\$0
106150		Admin Allocation - Other Community Amenities	\$0	\$0	\$15,350
106150		Administration Allocations	\$15,350	\$0	\$0
106151		Admin Allocation - Cemetery	\$0	\$0	\$1,706
106151		Administration Allocations	\$1,706	\$0	\$0
106191		Depreciation - Public Toilets	\$0	\$0	\$1,010
106191		Buildings Asset Depreciation	\$1,010	\$0	\$0
106192		Depreciation - Other Community Service's	\$0	\$0	\$3,035
106192		Depreciation - Other Infrastructure	\$3,035	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$83,758	\$0	\$83,758

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OPERATING INCOME				
106001	Cemetery Burial Fees	\$0	(\$7,500)	\$0
106001	Burial charges	(\$7,500)	\$0	\$0
106002	License/Other Fees BB Cemetery	\$0	(\$1,500)	\$0
106002	Other Fees	(\$1,500)	\$0	\$0
106004	Niche Wall Fees	\$0	(\$1,500)	\$0
106004	Fees	(\$1,500)	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$10,500)	(\$10,500)	\$0
Total - OTHER COMMUNITY AMENITIES		\$73,258	(\$10,500)	\$83,758
Total - COMMUNITY AMENITIES		\$288,658	(\$224,823)	\$513,481

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

Shire of Boyup Brook				
BUDGET REPORT				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			DRAFT BUDGET	
G/L	JOB	Calculation Column	2022-2023 Income	Expenditure
PUBLIC HALL & CIVIC CENTRES				
OPERATING EXPENDITURE				
111100	Boyup Brook Hall - Operation	\$0	\$0	\$34,233
111100	Wages And Salaries	\$3,890	\$0	\$0
111100	Materials - Septic Pump out	\$350	\$0	\$0
111100	Materials - Fire equipment servicing	\$180	\$0	\$0
111100	Materials - APRA Licensing	\$340	\$0	\$0
111100	Materials - General & cleaning goods	\$2,000	\$0	\$0
111100	Materials - Plant hire to cover leach drain	\$0	\$0	\$0
111100	Services - Leach Drain replacement	\$0	\$0	\$0
111100	Services - Contract cleaning	\$1,500	\$0	\$0
111100	Services - Maintenance & Repairs	\$850	\$0	\$0
111100	Services - Hygiene Rental Service	\$315	\$0	\$0
111100	Services - Electrical Tagging	\$145	\$0	\$0
111100	Services - Engineering Inspection	\$0	\$0	\$0
111100	Services - Piano Tuning	\$500	\$0	\$0
111100	Services - Pest Control including termites	\$2,613	\$0	\$0
111100	Electricity And Gas	\$2,200	\$0	\$0
111100	Water	\$6,500	\$0	\$0
111100	Insurance - Property	\$6,215	\$0	\$0
111100	Labour On Costs	\$4,435	\$0	\$0
111100	Plant Recovery	\$2,200	\$0	\$0
111102	Halls - Other Public Halls		\$0	\$18,727
111102	Wages And Salaries	\$35	\$0	\$0
111102	Materials - General & cleaning goods	\$200	\$0	\$0
111102	Materials - ESL Charges	\$465	\$0	\$0
111102	Materials - Fire equipment servicing	\$1,700	\$0	\$0
111102	Materials - Electrical Repairs	\$0	\$0	\$0
111102	Services - General	\$1,500	\$0	\$0
111102	Services - Pest Control	\$450	\$0	\$0
111102	Services - Electrical Repairs	\$500	\$0	\$0
111102	Services - Maintenance & Repairs	\$300	\$0	\$0
111102	Services - Pest Control including termites	\$6,435	\$0	\$0
111102	Insurance - Property	\$7,042	\$0	\$0
111102	Insurance Costs	\$0	\$0	
111102	Labour On Costs	\$40	\$0	\$0
111102	Plant Recovery	\$60	\$0	\$0
111150	Admin Allocation - Public Halls	\$0	\$0	\$30,545
111150	Administration Allocations	\$30,545	\$0	\$0
111190	Depreciation - Public Halls	\$0	\$0	\$51,384
111190	Depreciation - Buildings	\$50,244	\$0	\$0
111190	Depreciation - Furniture & Equipment	\$1,140	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$134,889	\$0	\$134,889
OPERATING INCOME				
111001	Hall Hire Fees	\$0	\$0	\$0
111001	Hire Fees	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		\$0	\$0	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$134,889	\$0	\$134,889

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		Column	Income	Expenditure
OTHER RECREATION & SPORT					
OPERATING EXPENDITURE					
113100		Recreation Complex	\$0	\$0	\$111,842
113100		Wages And Salaries	\$20,160	\$0	\$0
113100		Materials - General & cleaning goods	\$600	\$0	\$0
113100		Materials - Electrical Tagging	\$370	\$0	\$0
113100		Materials - ESL Charges	\$930	\$0	\$0
113100		Materials - Turf Chemicals	\$2,000	\$0	\$0
113100		Materials - Turf Fertilisers	\$4,640	\$0	\$0
113100		Materials - Plumbing Repairs	\$500	\$0	\$0
113100		Materials - fire equipment servicing	\$350	\$0	\$0
113100		Materials - Freight	\$150	\$0	\$0
113100		Materials - Reticulation repairs	\$6,000	\$0	\$0
113100		Services - General	\$500	\$0	\$0
113100		Services - Electrical Repairs	\$1,000	\$0	\$0
113100		Services - Contract Cleaning	\$4,955	\$0	\$0
113100		Services - Hygiene Rental Service	\$315	\$0	\$0
113100		Services - Pest Control inc termites	\$5,300	\$0	\$0
113100		Services - Maintenance & Repairs	\$2,000	\$0	\$0
113100		Services - Plumbing Repairs	\$800	\$0	\$0
113100		Electricity And Gas	\$9,495	\$0	\$0
113100		Water	\$4,255	\$0	\$0
113100		Insurance - Property	\$4,540	\$0	\$0
113100		Labour On Costs	\$22,982	\$0	\$0
113100		Plant Recovery	\$20,000	\$0	\$0
113109		Walk Trails		\$0	\$4,254
113109		Wages And Salaries	\$1,170	\$0	\$0
113109		Materials	\$150	\$0	\$0
113109		Labour On Costs	\$1,334	\$0	\$0
113109		Plant Recovery	\$1,600	\$0	\$0
113110		Townsite Gardens		\$0	\$73,142
113110	G206	Wages And Salaries	\$22,230	\$0	\$0
113110	G206	Materials	\$9,200	\$0	\$0
113110	G206	Services	\$400	\$0	\$0
113110	G206	Electricity And Gas	\$2,125	\$0	\$0
113110	G206	Water	\$1,845	\$0	\$0
113110	G206	Labour On Costs	\$25,342	\$0	\$0
113110	G206	Plant Recovery	\$12,000	\$0	\$0
113112		Reserves and Parks Operations	\$0	\$0	\$71,089
113112		Wages And Salaries	\$17,400	\$0	\$0
113112		Materials - General & cleaning goods	\$6,500	\$0	\$0
113112		Materials - Electrical Tagging	\$195	\$0	\$0
113112		Materials - Electrical Repairs	\$2,500	\$0	\$0
113112		Materials - fire equipment servicing	\$150	\$0	\$0
113112		Materials - ESL Charges	\$93	\$0	\$0
113112		Materials - Freight	\$100	\$0	\$0
113112		Services - General	\$1,400	\$0	\$0
113112		Services - Pest Control Including termites	\$770	\$0	\$0
113112		Services - Maintenance & Repairs	\$4,500	\$0	\$0
113112		Electricity And Gas	\$750	\$0	\$0
113112		Water	\$55	\$0	\$0
113112		Rubbish Service Charge	\$845	\$0	\$0
113112		Esl Charge	\$375	\$0	\$0
113112		Insurance Costs	\$0	\$0	\$0
113112		Insurance - Property	\$620	\$0	\$0
113112		Labour On Costs	\$19,836	\$0	\$0
113112		Plant Recovery	\$15,000	\$0	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
113119	Other Recreation Facilities	\$0	\$0	\$45,473
113119	Wages And Salaries	\$5,425	\$0	\$0
113119	Materials	\$6,350	\$0	\$0
113119	Esl Charge	\$88	\$0	\$0
113119	Services	\$250	\$0	\$0
113119	Services - Electrical Repairs	\$800	\$0	\$0
113119	Services - Plumbing Repairs	\$1,200	\$0	\$0
113119	Services - Pest Control inc termites	\$11,500	\$0	\$0
113119	Services - Maintenance & Repairs	\$1,100	\$0	\$0
113119	Insurance Costs	\$0	\$0	\$0
113119	Insurance - Property	\$2,075	\$0	\$0
113119	Labour On Costs	\$6,185	\$0	\$0
113119	Plant Recovery	\$10,500	\$0	\$0
113120	War Memorial		\$0	\$5,908
113120	Wages And Salaries	\$1,540	\$0	\$0
113120	Materials	\$300	\$0	\$0
113120	Water	\$1,100	\$0	\$0
113120	Insurance Costs	\$12	\$0	\$0
113120	Labour On Costs	\$1,756	\$0	\$0
113120	Plant Recovery	\$1,200	\$0	\$0
113121	Admin Allocation	\$0	\$0	\$0
113150	Admin Allocation - Other Recreation		\$0	\$51,786
113150	Administration Allocations	\$51,786	\$0	\$0
113124	Support for UBAS		\$0	\$3,711
113124	Wages And Salaries	\$1,080	\$0	\$0
113124	Materials	\$750	\$0	\$0
113124	Services	\$250	\$0	\$0
113124	Contribution for UBAS toilets - Dinninup	\$0	\$0	\$0
113124	Labour On Costs	\$1,231	\$0	\$0
113124	Plant Recovery	\$400	\$0	\$0
113122	Support for ANZAC Day		\$0	\$11,389
113122	Wages And Salaries	\$350	\$0	\$0
113122	Materials	\$2,550	\$0	\$0
113122	Services - Street Sweeping	\$1,600	\$0	\$0
113122	Services - Catering	\$2,300	\$0	\$0
113122	Services - Traffic Mgmt Plan	\$640	\$0	\$0
113122	Services - Traffic Management Services	\$3,495	\$0	\$0
113122	Labour On Costs	\$399	\$0	\$0
113122	Plant Recovery	\$55	\$0	\$0
113125	Support for Others		\$0	\$24,354
113125	Wages And Salaries	\$16,700	\$0	\$0
113125	Superannuation	\$1,754	\$0	\$0
113125	Materials	\$150	\$0	\$0
113125	Other Expenses	\$175	\$0	\$0
113125	Labour On Costs	\$4,175	\$0	\$0
113125	Plant Recovery	\$1,400	\$0	\$0
113140	Sundry Plant Items	\$0	\$0	\$11,500
113140	Replacement of minor equipment	\$11,500	\$0	\$0
113190	Depreciation - Other Recreation	\$0	\$0	\$220,420
113190	Depreciation - Buildings	\$15,690	\$0	\$0
113190	Depreciation - Other Infrastructure	\$38,490	\$0	\$0
113190	Depreciation - Recreation	\$166,240	\$0	\$0
113191	Depreciation - Parks & Gardens	\$0	\$0	\$50,030
113191	Asset Depreciation Parks & Gardens	\$50,030	\$0	\$0
113192	Depreciation: Plant & Equipment	\$0	\$0	\$16,490
113192	Asset Depreciation Plant & Equipment	\$16,490	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$701,388	\$0	\$701,388

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OPERATING INCOME				
113003	Rec Ground Use Hire Fees	\$0	(\$3,400)	\$0
113003	Hire Fees	(\$3,400)	\$0	\$0
113002	Reimbursements - Other Rec	\$0	\$0	\$0
113002	As per Fees & Charges	\$0	\$0	\$0
113022	Recreation - Capital Grants & Contributions	\$0	(\$95,714)	\$0
113022	Non-Operating Grant - DWER Reservoir Pipeline	(\$95,714)	\$0	\$0
113022	Non-Operating Grant - CSRFF Football Oval Lights	\$0	\$0	\$0
113022	Non-Operating Contribution - Football Club Oval Lights	\$0	\$0	\$0
113022	Capital Grant	\$0	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$99,114)	(\$99,114)	\$0
Total - OTHER RECREATION & SPORT		\$602,274	(\$99,114)	\$701,388

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
SWIMMING POOL				
OPERATING EXPENDITURE				
112100	Swimming Pool & Gymnasium General Operations	\$0	\$0	\$90,024
112100	Wages And Salaries	\$350	\$0	\$0
112100	Training	\$0	\$0	\$0
112100	Employee Costs	\$550	\$0	\$0
112100	Materials - General	\$600	\$0	\$0
112100	Materials - Internet charges	\$1,125	\$0	\$0
112100	Materials - Freight	\$1,000	\$0	\$0
112100	Materials - Cleaning Products	\$1,100	\$0	\$0
112100	Materials - Oxygen Cylinder Rental	\$100	\$0	\$0
112100	Materials - LIWA membership	\$655	\$0	\$0
112100	Materials - Chemicals	\$5,300	\$0	\$0
112100	Materials - Chlorine Gas	\$7,000	\$0	\$0
112100	Materials - Maintenance & Repairs	\$3,000	\$0	\$0
112100	Materials - Conference expenses	\$290	\$0	\$0
112100	Services - Electrical Repairs	\$5,500	\$0	\$0
112100	Services - Refurbish sand filters	\$0	\$0	\$0
112100	Services - Maintenance & Repairs	\$4,450	\$0	\$0
112100	Services - Plumbing Repairs	\$275	\$0	\$0
112100	Services - Defib Servicing	\$500	\$0	\$0
112100	Services - Hygiene Service Rental	\$235	\$0	\$0
112100	Services - Annual service & repair heating system	\$1,800	\$0	\$0
112100	Services - Annual service Chlorine system	\$5,000	\$0	\$0
112100	Services - Annual service & repair pool cleaners	\$1,500	\$0	\$0
112100	Services - Hartman Lounge Chairs	\$0	\$0	\$0
112100	Services - Furniture	\$2,500	\$0	\$0
112100	Services - Lane Ropes	\$775	\$0	\$0
112100	Services - Swim School/Aerobics Equipment	\$1,250	\$0	\$0
112100	Services - Office chairs	\$350	\$0	\$0
112100	Services - Pool Control Dual Tubing	\$465	\$0	\$0
112100	Services - Injecting Spear & Filters	\$1,000	\$0	\$0
112100	Services - Paint Diving Board	\$500	\$0	\$0
112100	Services - New Pool Cleaner	\$4,500	\$0	\$0
112100	Services - New Signage for pool	\$1,500	\$0	\$0
112100	Services - Inflatables	\$7,000	\$0	\$0
112100	Services - Chemigem Replacement	\$4,000	\$0	\$0
112100	Services - Toolbox and tools	\$250	\$0	\$0
112100	Services - handheld Pool Cleaner	\$0	\$0	\$0
112100	Services - Cordless Blower/Vac	\$300	\$0	\$0
112100	LRC007 Services - LRCI 2 Cost - PA System	\$0	\$0	\$0
112100	Services - Rental of Gym equipment - Interest	\$1,355	\$0	\$0
112100	Services - Gym Weight Plate Storage	\$1,600	\$0	\$0
112100	Services - Mats & Steps	\$500	\$0	\$0
112100	Services - Weight Tower 1KG to 10Kg	\$800	\$0	\$0
112100	Services - Attachments (Ezi Bar handles, etc)	\$800	\$0	\$0
112100	Telephone	\$1,250	\$0	\$0
112100	Water	\$18,500	\$0	\$0
112100	Labour On Costs	\$399	\$0	\$0
112100	Plant Recovery	\$100	\$0	\$0



# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
112101	Swimming Pool Building Costs		\$0	\$81,940
112101	Wages And Salaries	\$5,000	\$0	\$0
112101	Materials	\$2,500	\$0	\$0
112101	Materials - ESL Charge	\$495	\$0	\$0
112101	Services - Electrical repairs	\$1,500	\$0	\$0
112101	Services - fire equipment servicing	\$75	\$0	\$0
112101	Services - Fix eaves, paint gutters & eaves	\$5,000	\$0	\$0
112101	Services - Repairs to pool tiling and paving	\$2,400	\$0	\$0
112101	Services - Plumbing Repairs	\$205	\$0	\$0
112101	Services - Replace door frames	\$8,000	\$0	\$0
112101	Services - Storage system for inflatables	\$3,500	\$0	\$0
112101	Services - Structural test pool bowl	\$5,000	\$0	\$0
112101	Services - Foot valve replacement	\$2,500	\$0	\$0
112101	Services - Building maintenance	\$3,500	\$0	\$0
112101	Services - Pest Control inc termites	\$2,100	\$0	\$0
112101	Electricity And Gas	\$29,500	\$0	\$0
112101	Insurance - Property	\$1,765	\$0	\$0
112101	Labour On Costs	\$5,700	\$0	\$0
112101	Plant Recovery	\$3,200	\$0	\$0
112102	Swimming Pool Employee Costs	\$0	\$0	\$94,986
112102	Wages And Salaries	\$83,766	\$0	\$0
112102	Superannuation	\$0	\$0	\$0
112102	Training - including managers course	\$3,700	\$0	\$0
112102	Employee Costs	\$280	\$0	\$0
112102	Employee Costs - Uniforms	\$1,000	\$0	\$0
112102	Annual Leave Accruals	\$3,610	\$0	\$0
112102	Insurance Workers Comp	\$2,630	\$0	\$0
112102	Labour On Costs	\$0	\$0	\$0
112103	Interest on Loan 114 - upgrade pool bowl	\$0	\$0	\$3,354
112103	Interest Expense - Loan 114	\$3,354	\$0	\$0
112104	Swimming Pool Employee Superannuation	\$0	\$0	\$8,795
112104	Superannuation	\$8,795	\$0	\$0
112106	Pool Staff - Fringe Benefits Tax	\$0	\$0	\$2,500
112106	Fringe Benefit Tax	\$2,500	\$0	\$0
112108	Gym Employee Costs	\$0	\$0	\$0
112108	Wages And Salaries	\$0	\$0	\$0
112108	Training	\$0	\$0	\$0
112150	Admin Allocation - Swimming Pool	\$0	\$0	\$33,801
112150	Administration Allocations	\$33,801	\$0	\$0
112190	Depreciation - Swimming Pool	\$0	\$0	\$17,740
112190	Depreciation - Buildings	\$7,555	\$0	\$0
112190	Depreciation - Furniture & Equipment	\$1,275	\$0	\$0
112190	Depreciation - Plant & Equipment	\$8,910	\$0	\$0
Sub Total - SWIMMING POOL OP/EXP		\$333,140	\$0	\$333,140

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OPERATING INCOME				
112003	Pool Daily Admission Fees	\$0	(\$15,700)	\$0
112003	General admission fees	(\$15,700)	\$0	\$0
112004	Season Tickets Fees	\$0	(\$17,000)	\$0
112004	season ticket fees	(\$17,000)	\$0	\$0
112005	Pool Hire Fees	\$0	(\$200)	\$0
112005	hire fees	(\$200)	\$0	\$0
112006	Gym Equipment Hire Fees	\$0	(\$7,000)	\$0
112006	hire fees	(\$7,000)	\$0	\$0
112007	Pool Teaching Programme Fees	\$0	(\$2,000)	\$0
112007	Teaching fees	(\$2,000)	\$0	\$0
112008	Vacation Swimming Passes	\$0	(\$900)	\$0
112008	General admission fees	(\$900)	\$0	\$0
112009	Capital Grants and Contributions		\$0	\$0
112009	Non-Operating Grant Stronger Communities Automatic De	\$0	\$0	\$0
112009	Operating Grants - Volunteer Life Guard	\$0	\$0	\$0
112009	Operating Grants - Gym contribution	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$42,800)	(\$42,800)	\$0
Total - SWIMMING POOL		\$290,340	(\$42,800)	\$333,140

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
TELEVISION & RADIO REBROADCASTING				
OPERATING EXPENDITURE				
114005	Telecommunications Tower	\$0	\$0	\$5,228
114005	Materials	\$50	\$0	\$0
114005	Services - Electrical repairs	\$500	\$0	\$0
114005	Depreciation - Other Infrastructure	\$3,580	\$0	\$0
114005	Shire Rates	\$980	\$0	\$0
114005	Rubbish Service Charge	\$25	\$0	\$0
114005	Esl Charge	\$93	\$0	\$0
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$5,228	\$0	\$5,228
OPERATING INCOME				
114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges	\$0	(\$9,795)	\$0
114010	Fees	(\$9,795)	\$0	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$9,795)	(\$9,795)	\$0
Total - TV & RADIO REBROADCASTING		(\$4,567)	(\$9,795)	\$5,228
LIBRARIES				
OPERATING EXPENDITURE				
115100	Library Operations		\$0	\$23,115
115100	Materials	\$2,950	\$0	\$0
115100	Materials - Digital technology & Inclusion Project	\$0	\$0	\$0
115100	Materials - Encouraging Promising Practise Project	\$0	\$0	\$0
115100	Contribution to CRC for Library Service	\$20,000	\$0	\$0
115100	Insurance - Property	\$165	\$0	\$0
115101	State Library Grant Expenditure		\$0	\$0
115101	Materials	\$0	\$0	\$0
115150	Admin Allocation - Libraries	\$0	\$0	\$84,037
35032	Administration Allocations	\$84,037	\$0	\$0
Sub Total - LIBRARIES OP/EXP		\$107,152	\$0	\$107,152
OPERATING INCOME				
115001	State Library Grant Income	\$0	\$0	\$0
115001	Operating Grant - Technology & Digital Inclusion	\$0	\$0	\$0
115001	Operating Grant - Encouraging Promising Practise	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		\$0	\$0	\$0
Total - LIBRARIES		\$107,152	\$0	\$107,152

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OTHER CULTURE				
OPERATING EXPENDITURE				
116100	Museum	\$0	\$0	\$9,485
116100	Wages And Salaries	\$350	\$0	\$0
116100	Materials	\$800	\$0	\$0
116100	Services - General	\$700	\$0	\$0
116100	Services - Fence replacement	\$0	\$0	\$0
116100	Services - Pest Control including termites	\$4,205	\$0	\$0
116100	Electricity And Gas	\$1,500	\$0	\$0
116100	Rubbish Service Charge	\$400	\$0	\$0
116100	Esl Charge	\$196	\$0	\$0
116100	Insurance - Property	\$785	\$0	\$0
116100	Labour On Costs	\$399	\$0	\$0
116100	Plant Recovery	\$150	\$0	\$0
116101	Craft Hut	\$0	\$0	\$2,413
116101	Wages And Salaries	\$110	\$0	\$0
116101	Materials	\$165	\$0	\$0
116101	Services	\$200	\$0	\$0
116101	Services - pest control	\$835	\$0	\$0
116101	Water	\$155	\$0	\$0
116101	Rubbish Service Charge	\$400	\$0	\$0
116101	Esl Charge	\$93	\$0	\$0
116101	Insurance - Property	\$255	\$0	\$0
116101	Labour On Costs	\$125	\$0	\$0
116101	Plant Recovery	\$75	\$0	\$0
116102	Support for Sandakan (Ceremony)	\$0	\$0	\$10,123
116102	Wages And Salaries	\$200	\$0	\$0
116102	Materials	\$4,700	\$0	\$0
116102	Services	\$3,600	\$0	\$0
116102	Services - pest control including termites	\$870	\$0	\$0
116102	Other Expenses	\$395	\$0	\$0
116102	Labour On Costs	\$228	\$0	\$0
116102	Plant Recovery	\$130	\$0	\$0
116150	Admin Allocated - Other Culture	\$0	\$0	\$15,350
116150	Administration Allocations	\$15,350	\$0	\$0
116190	Depreciation - Other Culture	\$0	\$0	\$11,895
116190	Depreciation - Buildings	\$10,415	\$0	\$0
116190	Depreciation - Other Infrastructure	\$1,480	\$0	\$0
Sub Total - OTHER CULTURE OP/EXP		\$49,266	\$0	\$49,266
OPERATING INCOME				
116001	Reimbursements - Other Culture	\$0	\$0	\$0
116001	Operating Contributions & Reimbursements	\$0	\$0	\$0
116005	Non-Operating Grants & Contributions	\$0	\$0	\$0
116005	Capital Grant - Cwth - Dept Veteran Affairs Sandakan	\$0	\$0	\$0
116005	Capital Grant - State - Australia Day Program	\$0	\$0	\$0
116005	Capital Grant - State - Sandakan Memorial	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	\$0
Total - OTHER CULTURE		\$49,266	\$0	\$49,266
Total - RECREATION AND CULTURE		\$1,179,354	(\$151,709)	\$1,331,063

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

Shire of Boyup Brook				
BUDGET REPORT				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			DRAFT BUDGET	
G/L	JOB	Calculation Column	2022-2023 Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION				
OPERATING EXPENDITURE				
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$0	\$0
OPERATING INCOME				
121001	RRG Project Grants		(\$1,147,000)	\$0
121001	Non Operating Winnejup Rd Job 30000537	(\$94,800)	\$0	\$0
121001	Non Operating Winnejup Rd Job 30000537 - Contract Lia	(\$63,200)	\$0	\$0
121001	Non Operating Winnejup Rd Job 3001639	(\$165,000)	\$0	\$0
121001	Non Operating BB-Arthur River Job 30001637	(\$368,000)	\$0	\$0
121001	Non Operating BB-Arthur River Job 30000535	\$0	\$0	\$0
121001	Non Operating BB-Cranbrook Job 30001638	(\$234,000)	\$0	\$0
121001	Non Operating BB-Cranbrook Job 30000536	(\$133,200)	\$0	\$0
121001	Non Operating BB-Cranbrook Job 30000536 - Contract Lia	(\$88,800)	\$0	\$0
121001	Non Operating 20/21 BB-Arthur Job 21116921	\$0	\$0	\$0
121001	Non Operating - Prior Year claims		\$0	\$0
121002	Grants Direct - State - MRD - (OP)		(\$187,705)	\$0
121002	Operating Grants - State	(\$187,705)	\$0	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)		(\$593,098)	\$0
121003	Capital Grants - Federal - Non Operating 2019-20 Unspent		\$0	\$0
121003	Capital Grants - Federal - Non Operating 2020-21 Unspent	(\$172,384)	\$0	\$0
121003	Capital Grants - Federal - Non Operating Grant	(\$420,714)	\$0	\$0
121004	Capital Grants Other & Road Contributions		(\$928,921)	\$0
121004	Capital Grants - Non Operating LRCI Grant Phase 1	\$0	\$0	\$0
121004	Capital Grants - Non Operating LRCI Grant Phase 1 final c	\$0	\$0	\$0
121004	Capital Grants - State - Non Operating Bike Path	\$0	\$0	\$0
121004	Capital Grants - Non Operating LRCI Grant Phase 2	\$0	\$0	\$0
121004	Capital Grants - Non Operating LRCI Grant Phase 2 20/2	(\$13,859)	\$0	\$0
121004	Capital Grants - Non Operating LRCI Grant Phase 3	(\$915,062)	\$0	\$0
121004	Capital Contribution - Non Operating		\$0	\$0
121007	Special Bridge Funding		\$0	\$0
121007	Capital Grants - State - Non Operating		\$0	\$0
121007	Capital Grants - Federal - Non Operating Bridge 3306 19/2	\$0	\$0	\$0
121007	Capital Grants - Federal - Non Operating Bridge 0742 19/2	\$0	\$0	\$0
121007	Capital Grants - Federal - Non Operating Bridge 3310 19/2	\$0	\$0	\$0
121007	Capital Grants - Federal - Non Operating Bridge Boree Gu	\$0	\$0	\$0
121007	Capital Grants - Federal - Non Operating Aegers Bridge 20	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$2,856,724)	(\$2,856,724)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$2,856,724)	(\$2,856,724)	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE				
	OPERATING EXPENDITURE			
122100	Depot Building - Building Costs	\$0	\$0	\$61,748
122100	Wages And Salaries	\$7,500	\$0	\$0
122100	Materials - General & Cleaning Goods	\$1,650	\$0	\$0
122100	Materials - Smartfill system maintenance	\$1,625	\$0	\$0
122100	Materials - Electrical Repairs	\$0	\$0	\$0
122100	Materials - Signage	\$450	\$0	\$0
122100	Materials - Security Cameras	\$3,150	\$0	\$0
122100	Materials - Security Cameras monitoring costs	\$630	\$0	\$0
122100	Materials - Fire Equipment Servicing	\$600	\$0	\$0
122100	Services - General	\$6,000	\$0	\$0
122100	Services - Contract cleaning	\$3,320	\$0	\$0
122100	Services - Electrical Repairs	\$1,600	\$0	\$0
122100	Services - Plumbing Repairs	\$150	\$0	\$0
122100	Services - Air Conditioner Service	\$1,500	\$0	\$0
122100	Services - Pest Control inc termites	\$2,280	\$0	\$0
122100	Services - Decommissioning of unleaded fuel tank	\$2,100	\$0	\$0
122100	Services - Replace/Clean gutters	\$500	\$0	\$0
122100	Services - Maintenance & Repairs	\$900	\$0	\$0
122100	Services - Fuel system service	\$0	\$0	\$0
122100	Electricity And Gas	\$7,500	\$0	\$0
122100	Water	\$6,930	\$0	\$0
122100	Rubbish Service Charge	\$1,020	\$0	\$0
122100	Esl Charge	\$93	\$0	\$0
122100	Insurance - Property	\$1,900	\$0	\$0
122100	Labour On Costs	\$8,550	\$0	\$0
122100	Plant Recovery	\$1,800	\$0	\$0
122101	Depot General Operations		\$0	\$18,752
122101	Wages And Salaries	\$1,225	\$0	\$0
122101	Employee Costs	\$860	\$0	\$0
122101	Materials - General	\$2,165	\$0	\$0
122101	Materials - Printing & Stationery	\$3,500	\$0	\$0
122101	Materials - Copier print cost expense	\$1,030	\$0	\$0
122101	Materials - Wireless Internet	\$1,500	\$0	\$0
122101	Materials - Freight	\$450	\$0	\$0
122101	Services - Grader GPS Tracker subscription	\$355	\$0	\$0
122101	Services - Mechanic Casual hire	\$0	\$0	\$0
122101	Telephone	\$3,570	\$0	\$0
122101	Labour On Costs	\$1,397	\$0	\$0
122101	Plant Recovery	\$2,700	\$0	\$0
122103	Road Maintenance & Repairs	\$0	\$0	\$421,364
122103	Wages And Salaries	\$104,600	\$0	\$0
122103	Materials - General	\$18,000	\$0	\$0
122103	Materials - Signs	\$8,500	\$0	\$0
122103	Materials - Guide posts & materials	\$8,700	\$0	\$0
122103	Materials - Premix	\$6,900	\$0	\$0
122103	Materials - Gravel supplies	\$8,350	\$0	\$0
122103	Materials - Pipes & headwalls	\$5,400	\$0	\$0
122103	Materials - Traffic Mgmt Planning Software	\$1,575	\$0	\$0
122103	Services - Plant Hire	\$4,000	\$0	\$0
122103	Services - Pavement stabilisation repairs to Cranbrook Road	\$0	\$0	\$0
122103	Labour On Costs	\$123,972	\$0	\$0
122103	Plant Recovery	\$131,367	\$0	\$0
122107	Maintenance Grading		\$0	\$302,567
122107	Wages And Salaries	\$86,480	\$0	\$0
122107	Materials	\$5,000	\$0	\$0
122107	Services - Plant Hire	\$2,500	\$0	\$0
122107	Services - Contract Grading	\$25,000	\$0	\$0
122107	Labour On Costs	\$98,587	\$0	\$0
122107	Plant Recovery	\$85,000	\$0	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
122105	Repairs & Maint - Bridges	\$0	\$0	\$185,061
122105	Wages	\$3,850	\$0	\$0
122105	Materials - Bridge repairs	\$79,820	\$0	\$0
122105	Services - Bridge Maintenance Jayes Rd bridge 3306	\$2,825	\$0	\$0
122105	RB020 Services - Bridge Repairs Mayanup/Tonebridge Rd 0268A	\$0	\$0	\$0
122105	RB021 Services - Bridge Repairs Cranbrook RD 0270	\$2,625	\$0	\$0
122105	RB019 Services - Bridge Repairs BB-Arthur River Rd 0740	\$0	\$0	\$0
122105	RB018 Services - Bridge Repairs BB-Arthur River RD 0741	\$2,825	\$0	\$0
122105	RB017 Services - Bridge Repairs BB-Arthur River RD 0742	\$2,825	\$0	\$0
122105	RB016 Services - Bridge Repairs BB-Arthur River RD 0743	\$2,825	\$0	\$0
122105	RB015 Services - Bridge Repairs BB-Arthur River RD 0744	\$2,825	\$0	\$0
122105	RB014 Services - Bridge Repairs BB-Arthur River RD 0745	\$2,825	\$0	\$0
122105	RB002 Services - Bridge Repairs Winneup RD 3304A	\$0	\$0	\$0
122105	RB003 Services - Bridge Repairs Kulikup Sth Rd 3305A	\$2,825	\$0	\$0
122105	RB005 Services - Bridge Repairs McAlinden Rd 3307	\$2,825	\$0	\$0
122105	RB001 Services - Bridge Repairs Scotts Brook Rd 3309	\$0	\$0	\$0
122105	RB007 Services - Bridge Repairs Westcliffe Rd 3310	\$4,800	\$0	\$0
122105	RB008 Services - Bridge Repairs Dwalganup Rd 3311A	\$0	\$0	\$0
122105	RB009 Services - Bridge Repairs Wahkinup Rd 3312	\$200	\$0	\$0
122105	RB010 Services - Bridge Repairs Aegers Rd 3313	\$2,825	\$0	\$0
122105	RB013 Services - Bridge Repairs Jackson St 3314	\$2,625	\$0	\$0
122105	RB006 Services - Bridge Repairs McAlinden Rd 4872	\$2,825	\$0	\$0
122105	Services - Pest Control	\$4,800	\$0	\$0
122105	Overheads	\$4,389	\$0	\$0
122105	Plant operation costs	\$1,742	\$0	\$0
122105	Insurance - Bridges (Valuations)	\$51,960	\$0	\$0
122106	Shire Radio Network Costs	\$0	\$0	\$3,857
122106	Wages And Salaries	\$50	\$0	\$0
122106	Labour On Costs	\$57	\$0	\$0
122106	Plant Recovery	\$50	\$0	\$0
122106	Materials - Transmitter site maint	\$400	\$0	\$0
122106	Services	\$3,300	\$0	\$0
122108	Drains & Culverts	\$0	\$0	\$97,488
122108	Wages And Salaries	\$9,200	\$0	\$0
122108	Materials	\$70,000	\$0	\$0
122108	Services	\$0	\$0	\$0
122108	Labour On Costs	\$10,488	\$0	\$0
122108	Plant Recovery	\$7,800	\$0	\$0
122109	Verge Pruning	\$0	\$0	\$106,346
122109	Wages And Salaries	\$1,470	\$0	\$0
122109	Materials	\$200	\$0	\$0
122109	Services - contract tree pruning	\$102,000	\$0	\$0
122109	Labour On Costs	\$1,676	\$0	\$0
122109	Plant Recovery	\$1,000	\$0	\$0
122110	Verge Spraying	\$0	\$0	\$29,798
122110	Wages And Salaries	\$5,700	\$0	\$0
122110	Materials	\$9,600	\$0	\$0
122110	Labour On Costs	\$6,498	\$0	\$0
122110	Plant Recovery	\$8,000	\$0	\$0
122111	Crossovers Maintenance	\$0	\$0	\$750
122111	Materials	\$750	\$0	\$0
122112	Town Services Drainage	\$0	\$0	\$3,700
122112	Wages And Salaries	\$1,000	\$0	\$0
122112	Materials	\$260	\$0	\$0
122112	Services	\$950	\$0	\$0
122112	Labour On Costs	\$1,140	\$0	\$0
122112	Plant Recovery	\$350	\$0	\$0
122113	Town Services - Footpaths	\$0	\$0	\$5,749
122113	Wages And Salaries	\$350	\$0	\$0
122113	Services	\$4,900	\$0	\$0
122113	Labour On Costs	\$399	\$0	\$0
122113	Plant Recovery	\$100	\$0	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
122114	Town Services Road Repairs	\$0	\$0	\$10,444
122114	Wages And Salaries	\$1,920	\$0	\$0
122114	Materials	\$1,250	\$0	\$0
122114	Services	\$4,700	\$0	\$0
122114	Labour On Costs	\$2,189	\$0	\$0
122114	Plant Recovery	\$385	\$0	\$0
122115	Town Services - Tree Pruning		\$0	\$18,080
122115	Wages And Salaries	\$7,000	\$0	\$0
122115	Materials	\$100	\$0	\$0
122115	Services	\$1,000	\$0	\$0
122115	Labour On Costs	\$7,980	\$0	\$0
122115	Plant Recovery	\$2,000	\$0	\$0
122116	Street Lighting		\$0	\$28,000
122116	Street lighting electricity	\$28,000	\$0	\$0
122117	Traffic Signs		\$0	\$5,800
122117	Wages And Salaries	\$175	\$0	\$0
122117	Materials	\$4,000	\$0	\$0
122117	Services	\$1,425	\$0	\$0
122117	Labour On Costs	\$200	\$0	\$0
122117	Plant Recovery	\$0	\$0	\$0
122119	Road Building and Other Stock		\$0	\$0
122119	Materials	\$0	\$0	\$0
122120	Roman Road Data Pickup		\$0	\$20,284
122120	Wages And Salaries	\$525	\$0	\$0
122120	Services - RAMM licence	\$7,665	\$0	\$0
122120	Services - RAMM data collection	\$10,000	\$0	\$0
122120	Services - RAMM Pocket rental	\$1,495	\$0	\$0
122120	Labour On Costs	\$599	\$0	\$0
122120	Plant Recovery	\$0	\$0	\$0
122121	Town Services - Verge Spraying		\$0	\$34,932
122121	Wages And Salaries	\$3,800	\$0	\$0
122121	Materials	\$20,000	\$0	\$0
122121	Services	\$2,000	\$0	\$0
122121	Labour On Costs	\$4,332	\$0	\$0
122121	Plant Recovery	\$4,800	\$0	\$0
122122	Road Sweeping		\$0	\$9,125
122122	Wages And Salaries	\$50	\$0	\$0
122122	Services	\$9,000	\$0	\$0
122122	Labour On Costs	\$60	\$0	\$0
122122	Plant Recovery	\$15	\$0	\$0
122123	Emergency Services	\$0	\$0	\$19,401
122123	Wages And Salaries	\$5,900	\$0	\$0
122123	Services	\$3,100	\$0	\$0
122123	Labour On Costs	\$6,726	\$0	\$0
122123	Plant Recovery	\$3,675	\$0	\$0
122126	Streetscaping Expenses		\$0	\$10,000
122126	Wages And Salaries	\$0	\$0	\$0
122126	Materials	\$10,000	\$0	\$0
122126	Labour On Costs	\$0	\$0	\$0
122126	Plant Recovery	\$0	\$0	\$0
122127	Consulting Engineer Expenses		\$0	\$50,000
122127	Services	\$50,000	\$0	\$0
122131	Rural Street Addressing		\$0	\$2,381
122131	Wages And Salaries	\$875	\$0	\$0
122131	Materials	\$350	\$0	\$0
122131	Labour On Costs	\$998	\$0	\$0
122131	Plant Recovery	\$158	\$0	\$0
122150	Admin Allocated - Road Maintenance	\$0	\$0	\$382,034
122150	Administration Allocations	\$382,034	\$0	\$0



**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
122190	Depreciation - Transport Other	\$0	\$0	\$21,375
122190	Depreciation - Buildings	\$17,675	\$0	\$0
122190	Depreciation - Furniture & Equipment	\$1,135	\$0	\$0
122190	Depreciation - Plant & Equipment	\$2,565	\$0	\$0
122191	Depreciation - Infrastructure	\$0	\$0	\$25,945
122191	Asset Depreciation Infrastructure	\$25,945	\$0	\$0
122192	Depreciation Roads	\$0	\$0	\$1,647,515
122192	Asset Depreciation Roads	\$1,647,515	\$0	\$0
122193	Depreciation - Bridges	\$0	\$0	\$645,550
122193	Asset Depreciation Bridges	\$645,550	\$0	\$0
122194	Depreciation - Footpaths	\$0	\$0	\$17,255
122194	Asset Depreciation	\$17,255	\$0	\$0
122195	Depreciation - Drainage	\$0	\$0	\$271,780
122195	Asset Depreciation	\$271,780	\$0	\$0
123119	Minor Assets and Sundry Items		\$0	\$25,000
123119	Materials - items under \$5,000 in value	\$25,000	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>		\$4,482,081	\$0	\$4,482,081
<b>OPERATING INCOME</b>				
122002	Profit on Disposal of Assets		\$0	\$0
122002	Profit on Sale of Asset		\$0	\$0
122003	Sale of Old Materials and Minor Items		\$0	\$0
122003		\$0	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>		\$0	\$0	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>		\$4,482,081	\$0	\$4,482,081

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
TRAFFIC CONTROL				
OPERATING EXPENDITURE				
125150	Administration Allocated - Traffic Control	\$0	\$0	\$114,581
125150	Administration Allocations	\$114,581	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/EXP		\$114,581	\$0	\$114,581
OPERATING INCOME				
125001	Licensing Service	\$0	(\$27,400)	\$0
125001	Commission on licensing services	(\$27,400)	\$0	\$0
125002	Motor Vehicle Plates	\$0	(\$1,000)	\$0
125002	Sale of motor vehicle special plates	(\$1,000)	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$28,400)	(\$28,400)	\$0
Total - TRAFFIC CONTROL		\$86,181	(\$28,400)	\$114,581
AERODROMES				
OPERATING EXPENDITURE				
126100	Airstrip	\$0	\$0	\$19,652
126100	Wages And Salaries	\$2,300	\$0	\$0
126100	Materials	\$1,000	\$0	\$0
126100	Services - General	\$675	\$0	\$0
126100	Services - Airstrip Design	\$10,000	\$0	\$0
126100	Services - Contract Fencing	\$0	\$0	\$0
126100	Services - pest control including termites	\$650	\$0	\$0
126100	Insurance Costs	\$105	\$0	\$0
126100	Labour On Costs	\$2,622	\$0	\$0
126100	Plant Recovery	\$2,300	\$0	\$0
126190	Depreciation - Airport	\$0	\$0	\$22,730
126190	Depreciation - Buildings	\$730	\$0	\$0
126190	Depreciation - Other Infrastructure	\$22,000	\$0	\$0
Sub Total - AERODROMES OP/EXP		\$42,382	\$0	\$42,382
OPERATING INCOME				
126003	Non-Operating Grants & Subsidies	\$0	(\$23,821)	\$0
126003	Non-Operating Federal Grant - RUAP Instalment 1	\$0	\$0	\$0
126003	Non-Operating Federal Grant - RUAP Instalment 2	(\$23,821)	\$0	\$0
Sub Total - AERODROMES OP/INC		(\$23,821)	(\$23,821)	\$0
Total - AERODROMES		\$18,561	(\$23,821)	\$42,382
Total - TRANSPORT		\$1,730,099	(\$2,908,945)	\$4,639,044

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
RURAL SERVICES				
OPERATING EXPENDITURE				
131001	Rural Services Expenses	\$0	\$0	\$2,504
131001	Wages And Salaries	\$1,150	\$0	\$0
131001	Materials	\$0	\$0	\$0
131001	Services	\$0	\$0	\$0
131001	Labour On Costs	\$1,205	\$0	\$0
131001	Plant Recovery	\$149	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP		\$2,504	\$0	\$2,504
OPERATING INCOME		\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC		\$0	\$0	\$0
Total - RURAL SERVICES		\$2,504	\$0	\$2,504

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
TOURISM AND AREA PROMOTION				
OPERATING EXPENDITURE				
132110	Tourist Bay	\$0	\$0	\$2,713
132110	Wages And Salaries	\$800	\$0	\$0
132110	Materials	\$500	\$0	\$0
132110	Property Insurance	\$151	\$0	\$0
132110	Labour On Costs	\$912	\$0	\$0
132110	Plant Recovery	\$350	\$0	\$0
132103	Community Development Officer	\$0	\$0	\$0
132103	Wages	\$0	\$0	\$0
132104	Tourist Centre	\$0	\$0	\$62,219
132104	Wages And Salaries	\$5,500	\$0	\$0
132104	Materials	\$1,100	\$0	\$0
132104	Services - Contract Cleaning	\$3,230	\$0	\$0
132104	Services - Electrical Repairs	\$850	\$0	\$0
132104	Services - Air Conditioner Servicing	\$300	\$0	\$0
132104	Services - Plumbing Repairs	\$500	\$0	\$0
132104	Services - Pest Control inc termites	\$1,529	\$0	\$0
132104	Services - clean and paint bus shelter	\$8,540	\$0	\$0
132104	Services - Maintenance & Repairs	\$375	\$0	\$0
132104	Electricity And Gas	\$1,485	\$0	\$0
132104	Water	\$2,900	\$0	\$0
132104	Insurance - Property	\$1,240	\$0	\$0
132104	BBTA - Operating Contribution	\$25,000	\$0	\$0
132104	Labour On Costs	\$6,270	\$0	\$0
132104	Plant Recovery	\$3,400	\$0	\$0
132106	Promotion Activities		\$0	\$21,056
132106	Wages And Salaries	\$400	\$0	\$0
132106	Materials - General	\$870	\$0	\$0
132106	Materials - Airport marketing contribution	\$2,000	\$0	\$0
132106	Services	\$5,000	\$0	\$0
132106	Services - Spend Mapp subscription	\$0	\$0	\$0
132106	Services - Southern Forests Tourism Campaign	\$2,500	\$0	\$0
132106	Services - Photography for promotion activities	\$2,000	\$0	\$0
132106	Services - WBAC Tourism Project officer & marketing cos	\$7,030	\$0	\$0
132106	Services - Bunbury-Geographe Tourism MoU	\$0	\$0	\$0
132106	Other Expenses - Donation to SW Display	\$250	\$0	\$0
132106	Other Expenses - Economic Community Profiling	\$500	\$0	\$0
132106	Labour On Costs	\$456	\$0	\$0
132106	Plant Recovery	\$50	\$0	\$0
132107	OPSFMIL Flax Mill Complex General Operations		\$0	\$35,993
132107	OPSFMIL Wages And Salaries	\$1,200	\$0	\$0
132107	OPSFMIL Materials	\$3,000	\$0	\$0
132107	OPSFMIL Services - Contract Cleaning, watering and rubbish remov	\$11,000	\$0	\$0
132107	OPSFMIL Services - Electrical Repairs	\$1,000	\$0	\$0
132107	OPSFMIL Telephone	\$665	\$0	\$0
132107	OPSFMIL Electricity And Gas	\$10,750	\$0	\$0
132107	OPSFMIL Water	\$6,555	\$0	\$0
132107	OPSFMIL Insurance - Marine Cargo	\$425	\$0	\$0
132107	OPSFMIL Labour On Costs	\$1,368	\$0	\$0
132107	OPSFMIL Plant Recovery	\$30	\$0	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		Calculation Column	DRAFT BUDGET 2022-2023	
				Income	Expenditure
132108	B0665	Caravan Park/Flax Mill Complex Building Operation		\$0	\$97,061
132108	B0665	Wages And Salaries	\$7,150	\$0	\$0
132108	B0665	Superannuation	\$0	\$0	\$0
132108	B0665	Employee Costs - pre-employment medical	\$0	\$0	\$0
132108	B0665	Materials	\$8,500	\$0	\$0
132108	B0665	Services - General	\$15,000	\$0	\$0
132108	B0665	Services - Electrical Repairs	\$2,080	\$0	\$0
132108	B0665	Services - Contract Cleaning	\$600	\$0	\$0
132108	B0665	Services - Fire equipment servicing	\$485	\$0	\$0
132108	B0665	Services - Plant hire	\$1,650	\$0	\$0
132108	B0665	Services - Structural inspection	\$0	\$0	\$0
132108	B0665	Services - Portable Toilet Hire & Transport	\$1,570	\$0	\$0
132108	B0665	Services - Maintenance & Repairs	\$1,650	\$0	\$0
132108	B0665	Services - Plumbing Repairs	\$1,800	\$0	\$0
132108	B0665	Services - Portable Shower unit Hire & Transport	\$10,000	\$0	\$0
132108	B0665	Services - Rubbish Bin Hire	\$2,275	\$0	\$0
132108	B0665	Services - Hygiene Service	\$145	\$0	\$0
132108	B0665	Services - Pest Control inc Termites	\$9,875	\$0	\$0
132108	B0665	Services - Contract Street Sweeping	\$1,560	\$0	\$0
132108	B0665	Services - Caravan Park Design	\$0	\$0	\$0
132108	B0665	Services - Septic Pump Out	\$1,050	\$0	\$0
132108	B0665	Electricity And Gas	\$155	\$0	\$0
132108	B0665	Shire Rates	\$6,285	\$0	\$0
132108	B0665	Rubbish Service Charge	\$1,760	\$0	\$0
132108	B0665	Esl Charge	\$250	\$0	\$0
132108	B0665	Insurance - Property	\$5,070	\$0	\$0
132108	B0665	Labour On Costs	\$8,151	\$0	\$0
132108	B0665	Plant Recovery	\$10,000	\$0	\$0
132111		Carnaby Beetle Collection		\$0	\$100
132111		Insurance Costs	\$100	\$0	\$0
132114		Community Development Expenses	\$0	\$0	\$150
132114		Expenses for community development Activities	\$150	\$0	\$0
132150		Admin Allocated Tourism	\$0	\$0	\$53,492
132150		Administration Allocations	\$53,492	\$0	\$0
132151		Admin Allocated Caravan Pk	\$0	\$0	\$15,350
132151		Administration Allocations	\$15,350	\$0	\$0
132190		Depreciation - Tourism/Area Promotion	\$0	\$0	\$4,290
132190		Depreciation - Buildings	\$3,460	\$0	\$0
132190		Depreciation - Other Infrastructure	\$505	\$0	\$0
132190		Depreciation - Plant & Equipment	\$325	\$0	\$0
132191		Depreciation - Caravan Pk/Flax	\$0	\$0	\$45,125
132191		Depreciation - Buildings	\$38,355	\$0	\$0
132191		Depreciation - Furniture & Equipment	\$315	\$0	\$0
132191		Depreciation - Other Infrastructure	\$6,455	\$0	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>			<b>\$337,549</b>	<b>\$0</b>	<b>\$337,549</b>
<b>OPERATING INCOME</b>					
132002		Caravan Park & Complex Fees & Charges	\$0	(\$60,000)	\$0
132002		Fees & Charges	(\$60,000)	\$0	\$0
132003		Flax Mill Sheds Storage Charges	\$0	(\$12,000)	\$0
132003		Fees & Charges	(\$12,000)	\$0	\$0
132007		Other Income	\$0	(\$4,000)	\$0
132007		Operating Contributions & Reimbursements	(\$4,000)	\$0	\$0
132010		Non-Operating Grants, Subsidies & Contributions		(\$75,687)	\$0
132010		Community Contribution	\$0	\$0	\$0
132010		Non-Operating Grant CWSP - Water Tanks	(\$75,687)	\$0	\$0
132010		Non-Operating Grant BBRF - Viewing Tower	\$0	\$0	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>			<b>(\$151,687)</b>	<b>(\$151,687)</b>	<b>\$0</b>
<b>Total - TOURISM &amp; AREA PROMOTION</b>			<b>\$185,862</b>	<b>(\$151,687)</b>	<b>\$337,549</b>

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
BUILDING CONTROL				
OPERATING EXPENDITURE				
133100	Building Control	\$0	\$0	\$19,789
133100	Wages And Salaries	\$19,789	\$0	\$0
133100	Services	\$0	\$0	\$0
133101	Building Control - Other Costs	\$0	\$0	\$33,850
133101	Materials - Legal advice - building matters	\$250	\$0	\$0
133101	Services - QS to data collect on all shire buildings for BAM	\$30,000	\$0	\$0
133101	Services - Tool purchases	\$0	\$0	\$0
133101	Services - Buildings.Plus subscription	\$1,800	\$0	\$0
133101	Services - Landcad annual subscription	\$1,800	\$0	\$0
133102	Building Control Superannuation	\$0	\$0	\$2,078
133102	Superannuation	\$2,078	\$0	\$0
133103	Building Control - BMO	\$0	\$0	\$7,400
133103	Wages And Salaries	\$2,000	\$0	\$0
133103	Training	\$300	\$0	\$0
133103	Materials	\$600	\$0	\$0
133103	Materials - Tools & toolbox	\$0	\$0	\$0
133103	Services - Contract maint	\$4,500	\$0	\$0
133103	Labour On Costs	\$0	\$0	\$0
133103	Plant Recovery	\$0	\$0	\$0
133150	Admin Allocated - Building Control Expenses	\$0	\$0	\$15,350
133150	Administration Allocations	\$15,350	\$0	\$0
Sub Total - BUILDING CONTROL OP/EXP		\$78,467	\$0	\$78,467
BUILDING CONTROL OP/INC				
133001	Building Licences (UFEE)	\$0	(\$15,000)	\$0
133001	Licences	(\$15,000)	\$0	\$0
133002	BCITF Levy - Commission	\$0	(\$120)	\$0
133002	Commission	(\$120)	\$0	\$0
133003	Builders Services Levy - Commission	\$0	(\$195)	\$0
133003	Fees	(\$195)	\$0	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$15,315)	(\$15,315)	\$0
Total - BUILDING CONTROL		\$63,152	(\$15,315)	\$78,467

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

Shire of Boyup Brook		Calculation Column	DRAFT BUDGET	
BUDGET REPORT			2022-2023	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			Income	Expenditure
G/L	JOB			
SALEYARDS & MARKETS				
OPERATING EXPENDITURE				
134100	Saleyards	\$0	\$0	\$18,475
134100	Wages And Salaries	\$1,000	\$0	\$0
134100	Services	\$7,650	\$0	\$0
134100	Services - pest control termite barrier application	\$1,180	\$0	\$0
134100	Electricity And Gas	\$1,005	\$0	\$0
134100	Water	\$5,000	\$0	\$0
134100	Labour On Costs	\$1,140	\$0	\$0
134100	Plant Recovery	\$1,500	\$0	\$0
134190	Depreciation - Saleyards & Markets		\$0	\$113,345
134190	Buildings Asset Depreciation	\$113,345	\$0	\$0
Sub Total - SALEYARDS & MARKETS OP/EXP		\$131,820	\$0	\$131,820
OPERATING INCOME				
134001	Reimbursements - Saleyards	\$0	(\$3,000)	\$0
134001	Operating Contributions & Reimbursements	(\$3,000)	\$0	\$0
134001	Fees And Charges	\$0	\$0	\$0
Sub Total - SALEYARDS & MARKETING OP/INC		(\$3,000)	(\$3,000)	\$0
Total - SALEYARDS & MARKETS		\$128,820	(\$3,000)	\$131,820

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OTHER ECONOMIC SERVICES				
OPERATING EXPENDITURE				
135100	Standpipes Expenses	\$0	\$0	\$36,977
135100	Wages And Salaries	\$50	\$0	\$0
135100	Materials	\$1,000	\$0	\$0
135100	Services	\$1,050	\$0	\$0
135100	Water	\$34,800	\$0	\$0
135100	Labour On Costs	\$57	\$0	\$0
135100	Plant Recovery	\$20	\$0	\$0
135102	Economic Development Projects	\$0	\$0	\$7,500
135102	Materials	\$7,500	\$0	\$0
135103	Country Music Festival Expenses		\$0	\$15,910
135103	Services - Pest Control including termites	\$910	\$0	\$0
135103	Contribution to BB Country Music Club for music festival	\$15,000	\$0	\$0
135105	Abel Street Shop		\$0	\$12,608
135105	Wages And Salaries	\$200	\$0	\$0
135105	Materials	\$1,000	\$0	\$0
135105	Services	\$2,800	\$0	\$0
135105	Services - Pest Control including termites	\$2,300	\$0	\$0
135105	Water	\$560	\$0	\$0
135105	Shire Rates	\$4,310	\$0	\$0
135105	Rubbish Service Charge	\$400	\$0	\$0
135105	Esl Charge	\$170	\$0	\$0
135105	Insurance	\$590	\$0	\$0
135105	Labour On Costs	\$228	\$0	\$0
135105	Plant Recovery	\$50	\$0	\$0
135150	Admin Allocated - Other Economic Development	\$0	\$0	\$15,350
135150	Administration Allocations	\$15,350	\$0	\$0
135190	Depreciation - Develop/Facilities	\$0	\$0	\$3,865
135190	Asset Depreciation	\$3,865	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$92,210	\$0	\$92,210
OPERATING INCOME				
135001	Standpipe Water	\$0	(\$8,000)	\$0
135001	Fees and Charges	(\$8,000)	\$0	\$0
135005	Abel Street Shop Rental	\$0	(\$15,800)	\$0
135005	Fees and Charges	(\$15,800)	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$23,800)	(\$23,800)	\$0
Total - OTHER ECONOMIC SERVICES		\$68,410	(\$23,800)	\$92,210
Total - ECONOMIC SERVICES		\$448,748	(\$193,802)	\$642,550



**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
PRIVATE WORKS				
OPERATING EXPENDITURE				
141100	Private Works - Costs		\$0	\$12,990
141100	Wages And Salaries	\$3,500	\$0	\$0
141100	Materials	\$3,500	\$0	\$0
141100	Labour On Costs	\$3,990	\$0	\$0
141100	Plant Recovery	\$2,000	\$0	\$0
Sub Total - PRIVATE WORKS OP/EXP		\$12,990	\$0	\$12,990
OPERATING INCOME				
141001	Private Works - Recoup Charges	\$0	(\$12,990)	\$0
141001	Fees & charges	(\$12,990)	\$0	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$12,990)	(\$12,990)	\$0
Total - PRIVATE WORKS		\$0	(\$12,990)	\$12,990

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

Shire of Boyup Brook		Calculation Column	DRAFT BUDGET	
BUDGET REPORT			2022-2023	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			Income	Expenditure
G/L	JOB			
PUBLIC WORKS OVERHEADS				
OPERATING EXPENDITURE				
143100	Supervision		\$0	\$311,084
143100	Wages And Salaries	\$300,784	\$0	\$0
143100	Overheads	\$0	\$0	\$0
143100	Plant Recovery	\$10,300	\$0	\$0
143101	Consultant Engineer		\$0	\$15,000
143101	Consultant Fees	\$15,000	\$0	\$0
143102	Works Manager Vehicle Op Costs		\$0	\$2,380
143102	Plant Recovery	\$2,380	\$0	\$0
143103	FBT Works Staff		\$0	\$3,600
143103	FBT on benefits	\$3,600	\$0	\$0
143104	Insurance on Works		\$0	\$19,945
143104	Insurance	\$19,945	\$0	\$0
143105	Superannuation of Workmen		\$0	\$129,371
143105	Superannuation	\$129,371	\$0	\$0
143106	PWOH Leave - Depot		\$0	\$185,439
143106	Annual Leave & Loading	\$99,547	\$0	\$0
143106	Public Holidays	\$42,946	\$0	\$0
143106	Sick Leave	\$42,946	\$0	\$0
143107	Protective Clothing		\$0	\$5,800
143107	Employee Costs	\$5,000	\$0	\$0
143107	Materials	\$800	\$0	\$0
143108	Uniforms		\$0	\$1,615
143108	Employee Costs	\$1,500		
143108	Materials	\$115	\$0	\$0
143109	Training & Meeting Expenses		\$0	\$57,337
143109	Wages And Salaries	\$30,000	\$0	\$0
143109	Training	\$3,700	\$0	\$0
143109	Employee Costs	\$140	\$0	\$0
143109	Materials	\$1,760	\$0	\$0
143109	Services - Effective Supervision	\$3,800	\$0	\$0
143109	Services - Riggers training	\$1,000	\$0	\$0
143109	Services - HC licence	\$6,510	\$0	\$0
143109	Services - Procurement training Stage 1	\$2,815	\$0	\$0
143109	Services - Procurement training Stage 2	\$3,285	\$0	\$0
143109	Services - Effective report writing	\$552	\$0	\$0
143109	Services - Elevated work platform training	\$1,260	\$0	\$0
143109	Services - Asbestos awareness online	\$75	\$0	\$0
143109	Services - Introduction to local government	\$640	\$0	\$0
143109	Services	\$750	\$0	\$0
143109	Labour On Costs	\$0	\$0	\$0
143109	Plant Recovery	\$1,050	\$0	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
143110	Occupational Health & Safety	\$0	\$0	\$46,128
143110	Wages And Salaries	\$8,000	\$0	\$0
143110	Training	\$800	\$0	\$0
143110	Employee Costs	\$1,500	\$0	\$0
143110	Materials	\$4,500	\$0	\$0
143110	Materials - Regional Risk Coordinator	\$22,000	\$0	\$0
143110	Services - OHS Safety systems & materials	\$0	\$0	\$0
143110	Services - OHS contractor	\$0	\$0	\$0
143110	Services - Working at heights certification	\$462	\$0	\$0
143110	Services - BWTM & TC Refresher courses	\$500	\$0	\$0
143110	Services - Chemsafe training	\$260	\$0	\$0
143110	Services PPE supplies & first aid kits	\$2,310	\$0	\$0
143110	Services - Whitecard certification	\$95	\$0	\$0
143110	Services - Chainsaw Accreditation	\$595	\$0	\$0
143110	Services - Hearing Tests	\$350	\$0	\$0
143110	Services - Traffic Mgmt Plans	\$3,150	\$0	\$0
143110	Services - Safety Representative Refresher	\$1,000	\$0	\$0
143110	Services - Medical assessments for employment	\$350	\$0	\$0
143110	Labour On Costs	\$0	\$0	\$0
143110	Plant Recovery	\$256	\$0	\$0
143111	Other Expenses		\$0	\$1,015
143111	Wages And Salaries	\$0	\$0	\$0
143111	Employee Costs	\$500	\$0	\$0
143111	Materials	\$215	\$0	\$0
143111	Services	\$300	\$0	\$0
143111	Labour On Costs	\$0	\$0	\$0
143111	Plant Recovery	\$0	\$0	\$0
143113	Waste Oil Disposal Costs		\$0	\$0
143113	Materials	\$0	\$0	\$0
143115	Provision for Leave Accruals		\$0	\$9,780
143115	Annual Leave Accruals	\$2,295	\$0	\$0
143115	Long Service Leave Accruals	\$7,485	\$0	\$0
143116	Conferences and Training Courses (MOW)		\$0	\$5,250
143116	Conferences	\$5,250	\$0	\$0
143117	Works Manager Housing		\$0	\$15,600
143117	Employee Costs	\$15,600	\$0	\$0
143150	Admin Allocated - Works Overhead		\$0	\$30,545
143150	Administration Allocations	\$30,545	\$0	\$0
143180	LESS PWOH ALLOCATED - PROJECTS		\$0	(\$839,889)
143180	Less PHOW Allocated	(\$839,889)	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0	\$0
OPERATING INCOME				
143001	Workers Compensation Reimbursements	\$0	(\$600)	\$0
143001	Reimbursements	(\$600)	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$600)	(\$600)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$600)	(\$600)	\$0

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
PLANT OPERATIONS COSTS				
OPERATING EXPENDITURE				
144100	Repair Wages	\$0	\$0	\$99,910
144100	Wages - Mechanic	\$99,910	\$0	\$0
144101	Fuel & Oil	\$0	\$0	\$265,000
144101	Fuel & oil purchases	\$265,000	\$0	\$0
144102	Tyres & Tubes	\$0	\$0	\$16,215
144102	Purchase of Tyres & Tubes	\$16,215	\$0	\$0
144103	Parts and Repairs	\$0	\$0	\$155,950
144103	Wages	\$5,000	\$0	\$0
144103	Employee Costs	\$1,250	\$0	\$0
144103	Materials	\$64,000	\$0	\$0
144103	Services	\$67,000	\$0	\$0
144103	Labour Overheads	\$5,700	\$0	\$0
144103	Plant Recovery	\$13,000	\$0	\$0
144104	Licenses	\$0	\$0	\$8,500
144104	Licences & Third Party Insurance on Vehicles	\$8,500	\$0	\$0
144105	Insurance	\$0	\$0	\$35,110
144105	Motor Vehicle Insurance	\$35,110	\$0	\$0
144106	Blades & Points	\$0	\$0	\$10,000
144106	Materials	\$10,000	\$0	\$0
144107	Expendable Tools	\$0	\$0	\$12,100
144107	Materials	\$12,100	\$0	\$0
144108	Freight Costs	\$0	\$0	\$0
144108	Materials	\$0	\$0	\$0
144110	Superannuation - Mechanic	\$0	\$0	\$10,870
144110	Superannuation	\$10,870	\$0	\$0
144113	Plant Recovery	\$0	\$0	\$0
144150	Admin Allocated POC	\$0	\$0	\$9,148
144150	Administration Allocations	\$9,148	\$0	\$0
144190	Depreciation - Plant	\$0	\$0	\$231,075
144190	Asset Depreciation	\$231,075	\$0	\$0
144180	LESS POC ALLOCATED - PROJECTS	\$0	\$0	(\$853,878)
144180	Plant Operating Costs Recovered	(\$853,878)	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0	\$0
OPERATING INCOME				
144001	Diesel Rebate	\$0	(\$35,000)	\$0
144001	Other Revenue	(\$35,000)	\$0	\$0
144002	Reimbursements - Operating		\$0	\$0
144002	Other Revenue	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$35,000)	(\$35,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$35,000)	(\$35,000)	\$0

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
SALARIES AND WAGES				
OPERATING EXPENDITURE				
145100	Gross Total Salaries and Wages	\$0	\$0	\$3,557,380
145100	Total salaries and wages payable to all staff	\$3,557,380	\$0	\$0
145130	LESS SALS/WAGES ALLOCATED	\$0	\$0	(\$3,557,380)
145130	Less Allocated	(\$3,557,380)	\$0	\$0
145101	Workers Compensation Expenses	\$0	\$0	\$0
145101	Workers Comp Payments	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0	\$0
OPERATING INCOME				
145001	Reimbursements - Administration	\$0	\$0	\$0
145001	Reimbursements	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	\$0
Total - SALARIES AND WAGES		\$0	\$0	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
ADMINISTRATION				
OPERATING EXPENDITURE				
146100	Advertising	\$0	\$0	\$7,745
146100	Materials - CRC Advertising	\$2,745	\$0	\$0
146100	Materials - Electoral	\$0	\$0	\$0
146100	Materials - Position Advertising	\$2,000	\$0	\$0
146100	General Advertising costs	\$3,000	\$0	\$0
146101	Audit Fees	\$0	\$0	\$39,000
146101	Audit Fees	\$39,000	\$0	\$0
146102	Bank Fees	\$0	\$0	\$10,400
146102	Bank Fees	\$10,400	\$0	\$0
146103	Administration Building Costs	\$0	\$0	\$55,543
146103	Wages And Salaries	\$5,000	\$0	\$0
146103	Materials - General	\$3,000	\$0	\$0
146103	Materials - Cleaning products	\$5,500	\$0	\$0
146103	Materials - Electrical tagging	\$450	\$0	\$0
146103	Materials - Freight	\$350	\$0	\$0
146103	Materials - Floor coverings replacement	\$0	\$0	\$0
146103	Materials - Car Park Seal patching	\$0	\$0	\$0
146103	Services - Electrical Repairs	\$1,800	\$0	\$0
146103	Services - Fire equipment servicing	\$275	\$0	\$0
146103	Services - Contract cleaning	\$14,500	\$0	\$0
146103	Services - Hygiene Rental Services	\$165	\$0	\$0
146103	Services - Air Conditioner Servicing	\$1,250	\$0	\$0
146103	Services - Pest Control including termites	\$1,920	\$0	\$0
146103	Services - Building maintenance services	\$5,000	\$0	\$0
146103	Services - Plumbing repairs	\$100	\$0	\$0
146103	Electricity And Gas	\$4,850	\$0	\$0
146103	Rubbish Service Charge	\$525	\$0	\$0
146103	Esl Charge	\$93	\$0	\$0
146103	Insurance - Property	\$3,815	\$0	\$0
146103	Insurance Costs	\$0	\$0	\$0
146103	Labour On Costs	\$5,700	\$0	\$0
146103	Plant Recovery	\$1,250	\$0	\$0
146105	Administration Staff Employee Costs	\$0	\$0	\$820,170
146105	Salaries for all administration staff	\$807,736	\$0	\$0
146105	Employee Costs - Advertising etc	\$0	\$0	\$0
146105	Insurance Workers Comp	\$12,434	\$0	\$0
146106	Consultants	\$0	\$0	\$153,000
146106	Employee Costs - Recruitment	\$11,500	\$0	\$0
146106	Materials	\$8,000	\$0	\$0
146106	Services - Budget Assistance	\$12,000	\$0	\$0
146106	Services - Annuals Assistance	\$16,500	\$0	\$0
146106	Services - Property valuations	\$2,000	\$0	\$0
146106	Services - Architectural	\$1,500	\$0	\$0
146106	Services - Precinct Planning Business Case	\$25,000	\$0	\$0
146106	Services - General, accommodation, travel, etc	\$2,000	\$0	\$0
146106	Services - Accounting Services, budget review	\$16,500	\$0	\$0
146106	Services - Recruitment expenses	\$5,000	\$0	\$0
146106	Services - Business Case Development	\$10,000	\$0	\$0
146106	Services - CEO Review	\$3,000	\$0	\$0
146106	Services - IPR SCP & WFP	\$0	\$0	\$0
146106	Services - IPR LTFF	\$0	\$0	\$0
146106	Services - Enterprise Agreement facilitation	\$15,000	\$0	\$0
146106	Services - Fair Value of Assets L&B	\$25,000	\$0	\$0

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
146108	Insurance		\$0	\$14,730
146108	Insurance Costs - Journey Injury	\$585	\$0	\$0
146108	Insurance Costs - Cyber & Crime	\$3,765	\$0	\$0
146108	Insurance Costs - Travel	\$835	\$0	\$0
146108	Insurance Costs - Management Liability	\$7,185	\$0	\$0
146108	Insurance Costs - Misc Structures & Equipment	\$1,875	\$0	\$0
146108	Insurance Costs - Loss of Revenue	\$90	\$0	\$0
146108	Insurance Costs - Increase cost of working	\$360	\$0	\$0
146108	Insurance Costs - General Property	\$35	\$0	\$0
146109	Legal Expenses	\$0	\$0	\$20,000
146109	Legal advice on various leases	\$20,000	\$0	\$0
146110	IT System Operation & maintenance	\$0	\$0	\$137,435
146110	Training	\$0	\$0	\$0
146110	Materials - minor equipment	\$2,500	\$0	\$0
146110	Materials - Financial reporting template	\$950	\$0	\$0
146110	Services - IT Vision Support	\$36,000	\$0	\$0
146110	Services - IT Vision email payslips & Crystal Reports	\$3,000	\$0	\$0
146110	Services - IT Support Services	\$70,000	\$0	\$0
146110	Services - Wireless Broadband	\$3,100	\$0	\$0
146110	Services - website & DNS Hosting	\$1,260	\$0	\$0
146110	Services - Admin 4G redundancy backup Internet	\$850	\$0	\$0
146110	Services - Photocopier Copy Cost Maint	\$10,100	\$0	\$0
146110	Services - Smartsheet licensing	\$4,225	\$0	\$0
146110	Services - Freight	\$150	\$0	\$0
146110	Services - Photocopier Rental Costs	\$2,500	\$0	\$0
146110	Services - Landgate SLIP subscription	\$2,800	\$0	\$0
146111	Office Equipment Maintenance		\$0	\$5,000
146111	Other minor office equipment - computers for depot	\$5,000	\$0	\$0
146112	Administration - Postage & Freight	\$0	\$0	\$5,500
146112	Postage	\$5,500	\$0	\$0
146113	Printing and Stationery	\$0	\$0	\$12,700
146113	Stationery supplies	\$12,700	\$0	\$0
146114	Administration Vehicle Costs	\$0	\$0	\$800
146114	Employee Costs	\$800	\$0	\$0
146115	Administration - Fringe Benefits Tax	\$0	\$0	\$9,600
146115	FBT on administration staff benefits	\$9,600	\$0	\$0
146117	Employers Indemnity Insurance	\$0	\$0	\$35,245
146117	Public/professional Liability (part)	\$35,245	\$0	\$0
146118	Subscriptions	\$0	\$0	\$21,440
146118	WALGA Subs	\$21,440	\$0	\$0
146119	Administration Staff Housing	\$0	\$0	\$19,160
146119	Rent - 2 Reid Place	\$17,160	\$0	\$0
146119	Water Consumption - 2 Reid Place	\$2,000	\$0	\$0
146120	Uniform Allowance	\$0	\$0	\$3,000
146120	Clothing Allowance	\$3,000	\$0	\$0
146121	Telephones	\$0	\$0	\$10,000
146121	Telephone costs	\$10,000	\$0	\$0
146122	Minor Furniture & Equip Under \$2000	\$0	\$0	\$7,500
146122	Printers, monitors and minor IT equipment	\$5,000	\$0	\$0
146122	Purchase 4 x mobile phones	\$0	\$0	\$0
146122	Purchase new camera	\$0	\$0	\$0
146122	Sundry purchases	\$2,500	\$0	\$0
146123	Conferences/Training/Professional Development	\$0	\$0	\$16,070
146123	Training	\$13,270	\$0	\$0
146123	Services - Recovery Coordinators course	\$1,200	\$0	\$0
146123	Employee Costs	\$1,600	\$0	\$0

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
146124	Superannuation	\$0	\$0	\$120,170
146124	SGC Superannuation underpayment	\$30,580	\$0	\$0
146124	Superannuation	\$89,590	\$0	\$0
146126	Employee (Packaging) Costs	\$0	\$0	\$725
146126	Employee Costs	\$725	\$0	\$0
146128	Administration - OSH	\$0	\$0	\$3,550
146128	Training	\$550	\$0	\$0
146128	Materials	\$3,000	\$0	\$0
146190	Depreciation - Administration	\$0	\$0	\$22,010
146190	Depreciation - Buildings	\$11,445	\$0	\$0
146190	Depreciation - Furniture & Equipment	\$4,535	\$0	\$0
146190	Depreciation - Other Infrastructure	\$230	\$0	\$0
146190	Depreciation - Plant & Equipment	\$5,800	\$0	\$0
146150	Less Administration Costs Alloc	\$0	\$0	(\$1,550,493)
146150	Administration Allocations	(\$1,550,493)	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/EXP</b>		\$0	\$0	\$0
<b>OPERATING INCOME - ADMINISTRATION</b>				
146001	Reimbursements - Administration	\$0	(\$300)	\$0
146001	Operating Contributions & Reimbursements	(\$300)	\$0	\$0
146001	LGIS Insurance Contributions Assist	\$0	\$0	\$0
146001	LGIS Good Driver Rebate	\$0	\$0	\$0
146003	Reimbursements	\$0	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/INC</b>		(\$300)	(\$300)	\$0
<b>Total - ADMINISTRATION</b>		(\$300)	(\$300)	\$0



**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

Shire of Boyup Brook				
BUDGET REPORT				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			DRAFT BUDGET	
G/L	JOB	Calculation Column	2022-2023 Income	Expenditure
UNCLASSIFIED				
OPERATING EXPENDITURE				
149001	Rylington Park Operational Expenses	\$0	\$0	\$818,586
149001	Wages and salaries	\$119,485	\$0	\$0
149001	Superannuation	\$12,546	\$0	\$0
149001	Materials - Staff Allowances	\$1,800	\$0	\$0
149001	Materials - Chemicals	\$40,000	\$0	\$0
149001	Materials - Fertiliser	\$139,220	\$0	\$0
149001	Materials - Subscriptions	\$1,650	\$0	\$0
149001	Materials - Phoenix program (Admin Exp)	\$550	\$0	\$0
149001	Materials - Stationery (Admin Exp)	\$900	\$0	\$0
149001	Materials - Vehicle registrations	\$2,000	\$0	\$0
149001	Materials - Mechanical parts & repairs	\$15,000	\$0	\$0
149001	Materials - Workshop expenses	\$1,800	\$0	\$0
149001	Materials - Wool selling costs	\$9,840	\$0	\$0
149001	Materials - Fuel & Oil purchases	\$23,000	\$0	\$0
149001	Materials - Seed purchases, lupins, barley etc	\$8,000	\$0	\$0
149001	Materials - Crop Selling Expenses	\$9,183	\$0	\$0
149001	Materials - Stock Purchases	\$28,800	\$0	\$0
149001	Materials - Stock Selling Costs	\$25,000	\$0	\$0
149001	Materials - Stock Feedstuffs	\$33,100	\$0	\$0
149001	Materials - Stock Expenses	\$34,500	\$0	\$0
149001	Materials - Shearing Shed Requisites	\$4,975	\$0	\$0
149001	Materials - Women's Day Expenses	\$2,500	\$0	\$0
149001	Materials - Working Dog Expenses	\$1,200	\$0	\$0
149001	Materials - Donations Paid	\$1,100	\$0	\$0
149001	Materials - Purchase Pencil Auger	\$6,000	\$0	\$0
149001	Materials - 4 x water troughs	\$3,400	\$0	\$0
149001	Materials - Flexi-N tank	\$7,000	\$0	\$0
149001	Materials - Wool Bins	\$4,000	\$0	\$0
149001	Materials - Lecture room blinds	\$748	\$0	\$0
149001	Materials - Accommodation blinds x 8	\$2,204	\$0	\$0
149001	Materials - Chemical shed bunding & shelves	\$4,000	\$0	\$0
149001	Materials - Stainless Steel hand basin	\$1,500	\$0	\$0
149001	Materials - Management Functions	\$2,500	\$0	\$0
149001	Services - Scholarships	\$6,300	\$0	\$0
149001	Services - Contract Freight Wool	\$2,060	\$0	\$0
149001	Services - Contract Freight Sheep	\$9,850	\$0	\$0
149001	Services - Contract Freight Cropping	\$13,110	\$0	\$0
149001	Services - Contract waste collection	\$1,200	\$0	\$0
149001	Services - Internet & Farm App subscription	\$1,800	\$0	\$0
149001	Services - Rock Crushing (Reefinator Paddock 6)	\$15,000	\$0	\$0
149001	Services - Stock Contracting	\$17,500	\$0	\$0
149001	Services - Seed Cleaning	\$2,560	\$0	\$0
149001	Services - Safe Farms WA Annual Review	\$495	\$0	\$0
149001	Services - Crop Contracting	\$38,546	\$0	\$0
149001	Services - Contract Shearing School	\$90,168	\$0	\$0
149001	Services - Shearing School Expenses	\$12,480	\$0	\$0
149001	Services - Contract Shearing School Travel	\$6,648	\$0	\$0
149001	Services - Building/Fencing/Water Repairs	\$19,500	\$0	\$0
149001	Services - Agronomy	\$1,700	\$0	\$0
149001	Services - Staff Training	\$2,400	\$0	\$0
149001	Telephone	\$204	\$0	\$0
149001	Electricity and Gas	\$6,504	\$0	\$0
149001	Shire Rates	\$7,381	\$0	\$0
149001	Rubbish Charge	\$26	\$0	\$0
149001	ESL Charge	\$93	\$0	\$0
149001	Insurance (Crop & grain )	\$2,375	\$0	\$0
149001	Insurance - rural plan	\$2,515	\$0	\$0
149001	Property Insurance	\$8,510	\$0	\$0
149001	Workers Comp Insurance	\$2,160	\$0	\$0

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
149002	Rylington Park Asset Depreciation		\$0	\$16,855
149002	Asset Depreciation	\$16,855	\$0	\$0
<b>Sub Total - UNCLASSIFIED OP/EXP</b>		\$835,441	\$0	\$835,441
<b>OPERATING INCOME</b>				
147100	Revaluation Profit on Local Govt House Unit Trust			
147100	Other Revenue - Non cash profit			
149101	Rylington Park Income	\$0	(\$832,337)	\$0
149101	Sheep sales	(\$323,350)	\$0	\$0
149101	Wool Sales	(\$194,750)	\$0	\$0
149101	Canola Sales	(\$167,759)		
149101	Barley & Oats Sales	\$0	\$0	\$0
149101	Accommodation Charges	(\$900)	\$0	\$0
149101	Shearing School Contract	(\$145,578)	\$0	\$0
149101	Sponsorship	\$0	\$0	\$0
149101	Gravel Royalties	\$0	\$0	\$0
149101	Rebates	\$0	\$0	\$0
149101	Rent for Trial Areas	\$0	\$0	\$0
<b>Sub Total - UNCLASSIFIED OP/INC</b>		(\$832,337)	(\$832,337)	\$0
<b>Total - UNCLASSIFIED</b>		\$3,104	(\$832,337)	\$835,441
<b>Total - OTHER PROPERTY AND SERVICES</b>		(\$32,796)	(\$881,227)	\$848,431

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
TRANSFERS TO/FROM RESERVES				
EXPENDITURE				
300101	Transfer to Reserves	\$0	\$0	\$101,000
300101	Transfers to Reserve Accounts - Interest	\$1,000	\$0	\$0
300101	Tfr to Leave Reserve	\$0	\$0	\$0
300101	Tfr to Plant Reserve	\$100,000	\$0	\$0
300101	Tfr to Building Reserve	\$0	\$0	\$0
300101	Tfr to Rylington Park Working Capital Reserve	\$0	\$0	\$0
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$101,000	\$0	\$101,000
INCOME				
300102	Transfer from Reserves	\$0	(\$154,100)	\$0
300102	Transfer from Reserve	\$0	\$0	\$0
300102	Transfer from Reserve - Rylington Working Capital Res	(\$154,100)	\$0	\$0
300102	Transfer from Rylington Community Reserve - Acquisition	\$0	\$0	\$0
300102	Transfer from Rylington Community Reserve - Visitor Tow	\$0	\$0	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		(\$154,100)	(\$154,100)	\$0
Total - FUND TRANSFER		(\$53,100)	(\$154,100)	\$101,000
000000 (Surplus) / Deficit - Carried Forward		(\$2,413,807)	(\$2,413,807)	\$0
Sub Total - SURPLUS C/FWD		(\$2,413,807)	(\$2,413,807)	\$0
Total - SURPLUS		(\$2,413,807)	(\$2,413,807)	\$0

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

<i>Shire of Boyup Brook</i>		Calculation Column	DRAFT BUDGET 2022-2023 Income      Expenditure	
<i>BUDGET REPORT</i>				
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme				
G/L	JOB			
NEW LONG TERM LOANS				
INCOME				
147500	New Loan Land Acquisition		\$0	\$0
147500	New Loan - Land Acquisition	\$0	\$0	\$0
New	New Loan - Caravan Park Ablutions		(\$250,000)	\$0
New	New Loan - Caravan Park Ablutions	(\$250,000)	\$0	\$0
Sub Total - LONG TERM LOANS		(\$250,000)	(\$250,000)	\$0
Total - DEFERRED ASSETS		(\$250,000)	(\$250,000)	\$0
LIABILITY LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS				
CAPITAL EXPENDITURE				
146800	Principal Repayment on Loans	\$0	\$0	\$21,384
146800	Swim Pool Bowl Loan 114	\$13,798	\$0	\$0
146800	Housing - 3 Rogers Ave Loan 115	\$7,586	\$0	\$0
146800	Purchase of Land - Loan 119	\$0	\$0	\$0
146801	Principal Repayments - Finance Leases		\$0	\$19,224
146801	Lease principal repayments - Gym Equipment	\$19,224	\$0	\$0
Sub Total - LOAN REPAYMENTS		\$40,608	\$0	\$40,608
CAPITAL INCOME				
Sub Total - LOANS RAISED		\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$40,608	\$0	\$40,608

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
OPERATING ACTIVITIES EXCLUDED FROM BUDGET				
000000	Depreciation Written Back	(\$3,586,909)	\$0	(\$3,586,909)
000000	Book Value of Assets Sold Written Back	(\$175,000)	\$0	(\$175,000)
000000	Profit/Loss on Sale of Asset Written Back	\$0	\$0	\$0
	Movement in Accrued Interest on Loans	\$0	\$0	\$0
	Movement in Stock On Hand	\$0	\$0	\$0
	Movement in Accrued Expenses	\$0	\$0	\$0
	Movement in Accrued Wages	\$0	\$0	\$0
	Movement in Employee Benefits (Current)	\$0	\$0	\$0
000000	Long Service Leave - Non Cash	(\$44,635)	\$0	(\$44,635)
000000	Deferred Pensioner Rates	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED		(\$3,806,544)	\$0	(\$3,806,544)
Total - OPERATING ACTIVITIES EXCLUDED		(\$3,806,544)	\$0	(\$3,806,544)

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB		Calculation Column	DRAFT BUDGET 2022-2023 Income Expenditure	
<b>FURNITURE &amp; EQUIPMENT</b>				
<b>HEALTH</b>				
<b>CAPITAL EXPENDITURE</b>				
074600	Surgery Equipment - Capital - (F&E)		\$0	\$10,000
074600	Ultra sound Equipment	\$10,000	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$10,000	\$0	\$10,000
<b>Total - HEALTH</b>		\$10,000	\$0	\$10,000
<b>FURNITURE AND EQUIPMENT</b>				
<b>OTHER PROPERTY &amp; SERVICES</b>				
<b>CAPITAL EXPENDITURE</b>				
149504	Rylington Park Furniture & Equipment		\$0	\$7,680
149504	King Single Ensembles	\$7,680	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$7,680	\$0	\$7,680
<b>Total - OTHER PROPERTY</b>		\$7,680	\$0	\$7,680
<b>Total - FURNITURE AND EQUIPMENT</b>		\$17,680	\$0	\$17,680

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB		Calculation Column	DRAFT BUDGET 2022-2023 Income Expenditure	
<b>LAND AND BUILDINGS</b>				
<b>HEALTH</b>				
<b>CAPITAL EXPENDITURE</b>				
074400	Medical Centre Building Capital	\$0	\$0	\$20,000
074400	Kitchen/family room floor tiles	\$0	\$0	\$0
074400	Painting & Structural Work	\$20,000	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$20,000	\$0	\$20,000
<b>TOTAL - HEALTH</b>		\$20,000	\$0	\$20,000
<b>LAND AND BUILDINGS</b>				
<b>EDUCATION &amp; WELFARE</b>				
<b>EXPENDITURE</b>				
081400	Land & Buildings - CRC Capital Renewal	\$0	\$0	\$20,000
081400	Services - Paint/Ballustrades/decking/re-stumping	\$20,000	\$0	\$0
081401	Buildings - Early Learning Centre Capital		\$0	\$8,000
081401	Services - Painting & kitchen cabinetry	\$8,000	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$28,000	\$0	\$28,000
<b>TOTAL - EDUCATION &amp; WELFARE</b>		\$28,000	\$0	\$28,000

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L		JOB	Column	Income	Expenditure
LAND AND BUILDINGS					
RECREATION AND CULTURE					
CAPITAL EXPENDITURE					
111400		Other Halls - Land & Buildings (L&B)			
111400	LRC018	Mayanup Hall Building Refurbishment		\$0	\$20,000
111400	LRC018	Services	\$20,000	\$0	\$0
111400	LRC019	Tonebridge Hall Refurbishment		\$0	\$40,000
111400	LRC019	Services	\$40,000	\$0	\$0
111400	LRC022	Dinninup Hall Refurbishment		\$0	\$45,000
111400	LRC022	Services	\$20,000	\$0	\$0
111400	LRC022	Drainage works - Dinninup Hall	\$25,000	\$0	\$0
111400	LRC021	Wilga Hall Refurbishment		\$0	\$20,000
111400	LRC021	Services	\$20,000	\$0	\$0
111400	LRC023	Kulikup Hall Refurbishment		\$0	\$20,000
111400	LRC023	Services	\$20,000	\$0	\$0
111403		Town Hall - Building Upgrades & Refurbishments			
111403	LRC017	Town Hall Building Refurbishment		\$0	\$300,000
111403	LRC017	Materials	\$300,000	\$0	\$0
112504		LRCI - Swimming Pool Building			
112504	LRC006	LRCI 2/3 - Swimming Pool Building		\$0	\$30,000
112504	LRC006	Services - Upgrade entrance	\$30,000	\$0	\$0
112504	LRC006A	LRCI 2 - Swimming Pool Buildings - Floor Covering Replacement		\$0	\$0
112504	LRC006A	Services - Replace floor coverings	\$0	\$0	
Sub Total - CAPITAL WORKS			\$475,000	\$0	\$475,000
Total - RECREATION AND CULTURE			\$475,000	\$0	\$475,000



**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
LAND AND BUILDINGS				
ECONOMIC SERVICES				
EXPENDITURE				
132405	Flaxmill Caravan Park Ablution Block		\$0	\$250,000
132405	New Ablution Block	\$250,000	\$0	\$0
132411	LRC004 Local Roads & Community Building Projects - FlaxMill		\$0	\$0
132411	LRC0030 LRCI Phase 2 Funding project costs - Signage	\$0	\$0	\$0
132411	LRC0030 Services - Cladding & sheeting of Scrutching Shed 1 & 2	\$0	\$0	\$0
132411	LRC0030 Services - Asbestos removal from storage building	\$0	\$0	\$0
132411	LRC0030 Services - Fix & replace damage to cottage timber trusses	\$0	\$0	\$0
132411	LRC0030 Services - Fix and replace damage to Storage Shed	\$0	\$0	\$0
132411	LRC0030 Services - Lighting to Flaxmill Display & Public Viewing area	\$0	\$0	\$0
132411	LRC0030 Services - Upgrade to Camp Kitchen	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$250,000	\$0	\$250,000
Total - ECONOMIC SERVICES		\$250,000	\$0	\$250,000

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
LAND AND BUILDINGS				
OTHER PROPERTY AND SERVICES				
CAPITAL EXPENDITURE				
146605	Administration Building - Building Renewals & Upgrades		\$0	\$0
146605	Materials - Disabled Access Ramp	\$0	\$0	\$0
149503	Rylington Park House Capital		\$0	\$22,500
149503	Water Filtration System	\$2,500	\$0	\$0
149503	Replace house roof and gutters	\$20,000	\$0	\$0
149501	Rylington Park Chemical Shed		\$0	\$0
149501	Purchase & install shed	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$22,500	\$0	\$22,500
Total - OTHER PROPERTY AND SERVICES		\$22,500	\$0	\$22,500
Total - LAND AND BUILDINGS		\$795,500	\$0	\$795,500

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L    JOB		Calculation Column	DRAFT BUDGET 2022-2023 Income    Expenditure	
<b>PLANT AND EQUIPMENT</b>				
<b>LAW ORDER &amp; PUBLIC SAFETY</b>				
<b>CAPITAL EXPENDITURE</b>				
051600	ESL Plant & Equipment		\$0	\$23,160
051600	PPE Wash Station & Washing machine	\$13,990	\$0	\$0
051600	Unspent 21-22 Capital Grant	\$1,500	\$0	\$0
051600	Fast Fill Trailer	\$7,670	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$23,160	\$0	\$23,160
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		\$23,160	\$0	\$23,160
<b>PLANT AND EQUIPMENT</b>				
<b>RECREATION AND CULTURE</b>				
<b>CAPITAL EXPENDITURE</b>				
112500	Swimming Pool - Plant & Equipment	\$0	\$0	\$0
112500	Services - Replacement Motor & Pump	\$0	\$0	\$0
113907	Plant & Equipment - Parks & Gardens	\$0	\$0	\$7,500
113907	Materials - Plant	\$7,500	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$7,500	\$0	\$7,500
<b>Total - RECREATION AND CULTURE</b>		\$7,500	\$0	\$7,500

# Shire of Boyup Brook

## BUDGET REPORT

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
PLANT AND EQUIPMENT				
TRANSPORT				
CAPITAL EXPENDITURE				
123603	DWS - Fleet Vehicles		\$0	\$45,000
123603	Materials - Works Utility	\$0	\$0	\$0
123603	Materials - Utility BU025237	\$0	\$0	\$0
123603	Materials - Utility BU25181	\$0	\$0	\$0
123603	Materials - Utility 1ESO120	\$0	\$0	\$0
123603	Materials - Utility BU25006	\$0	\$0	\$0
123603	Materials - Replacement Utility for BU276	\$45,000	\$0	\$0
123609	Light Plant (eg Portable Traffic Lights) - Plant & Equip		\$0	\$29,500
123609	Materials - New Radio system & Two-Way Radios	\$7,500	\$0	\$0
123609	Materials - Traffic Control Device Mandate	\$22,000	\$0	\$0
123609	Materials - Towed/Attached Road Broom	\$0	\$0	\$0
123609	Materials - Roadside Spray Trail	\$0	\$0	\$0
123609	Materials - Wacker Packer	\$0	\$0	\$0
123610	Heavy Plant (Graders etc) Purchases		\$0	\$513,100
123610	Materials - Loader	\$237,000	\$0	\$0
123610	Materials - Skid Steer Loader	\$0	\$0	\$0
123610	Materials - Semi Tipping Trailer 1TDZ537	\$0	\$0	\$0
123610	Materials - Prime Mover Float	\$0	\$0	\$0
123610	Materials - Vibe Roller	\$162,000	\$0	\$0
123610	Materials - Multi Tyre Roller	\$0	\$0	\$0
123610	Materials - Replacement Tip Truck for BU740	\$114,100	\$0	\$0
Sub Total - CAPITAL WORKS		\$587,600	\$0	\$587,600
Total - TRANSPORT		\$587,600	\$0	\$587,600
PLANT AND EQUIPMENT				
OTHER PROPERTY & SERVICES				
CAPITAL EXPENDITURE				
146500	Pool Vehicle	\$0	\$0	\$52,000
146500	Purchase new vehicle	\$52,000	\$0	\$0
149502	Rylington Park Plant & Equipment		\$0	\$85,000
149502	Upgrade of Plant	\$0	\$0	\$0
149502	Truck	\$60,000	\$0	\$0
149502	Portable Yards for Sheep handler	\$25,000	\$0	\$0
149502	Sheep Handler	\$0	\$0	\$0
149502	Purchase and install air conditioners	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$137,000	\$0	\$137,000
Total - OTHER PROPERTY & SERVICES		\$137,000	\$0	\$137,000
Total - PLANT AND EQUIPMENT		\$755,260	\$0	\$755,260

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

Shire of Boyup Brook BUDGET REPORT			Calculation Column	DRAFT BUDGET 2022-2023	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme				Income	Expenditure
G/L	JOB				
ROAD INFRASTRUCTURE CAPITAL					
ROAD CONSTRUCTION					
121403	x	ROADS TO RECOVERY PROJECTS			
121403	RTR003	RTR Scotts Brook Road		\$0	\$0
121403	RTR003	Salaries & Wages	\$0	\$0	\$0
121403	RTR003	Materials	\$0	\$0	\$0
121403	RTR003	Services	\$0	\$0	\$0
121403	RTR003	Services - Unspent funds from 2020-2021	\$0	\$0	\$0
121403	RTR003	Overheads	\$0	\$0	\$0
121403	RTR003	Plant Operating costs	\$0	\$0	\$0
121403	RTR007	Kulikup Rd South		\$0	\$432,888
121403	RTR007	Salaries & Wages	\$0	\$0	\$0
121403	RTR007	Materials	\$76,708	\$0	\$0
121403	RTR007	Services	\$356,180	\$0	\$0
121403	RTR007	Overheads	\$0	\$0	\$0
121403	RTR007	Plant Operating costs	\$0	\$0	\$0
121403	RTR008	Jayes Road		\$0	\$202,115
121403	RTR008	Salaries & Wages	\$23,010	\$0	\$0
121403	RTR008	Materials	\$112,255	\$0	\$0
121403	RTR008	Services	\$12,100	\$0	\$0
121403	RTR008	Overheads	\$28,767	\$0	\$0
121403	RTR008	Plant Operating costs	\$25,983	\$0	\$0
121403	RTR013	RTR - Westbourne Road		\$0	\$0
121403	RTR013	Salaries & Wages	\$0	\$0	\$0
121403	RTR013	Materials	\$0	\$0	\$0
121403	RTR013	Services	\$0	\$0	\$0
121403	RTR013	Overheads	\$0	\$0	\$0
121403	RTR013	Plant Operating costs	\$0	\$0	\$0
121403	RTR038	Lodge Road		\$0	\$77,333
121403	RTR038	Salaries & Wages	\$15,375	\$0	\$0
121403	RTR038	Materials	\$10,155	\$0	\$0
121403	RTR038	Services	\$13,200	\$0	\$0
121403	RTR038	Overheads	\$19,221	\$0	\$0
121403	RTR038	Plant Operating costs	\$19,382	\$0	\$0
121403	RTR309	RTR - Sinnott Road		\$0	\$56,718
121403	RTR309	Salaries & Wages	\$0	\$0	\$0
121403	RTR309	Materials	\$18,570	\$0	\$0
121403	RTR309	Overheads	\$38,148	\$0	\$0
121403	RTR309	Plant Operating costs	\$0	\$0	\$0

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Calculation Column	DRAFT BUDGET 2022-2023	
			Income	Expenditure
121404 xx	<b>REGIONAL ROAD GROUP</b>		\$0	\$0
121404 RRG148	RRG Boyup Brook-Cranbrook Rd		\$0	\$443,989
121404 RRG148	Salaries & Wages	\$36,327	\$0	\$0
121404 RRG148	Materials	\$64,733	\$0	\$0
121404 RRG148	Services	\$232,650	\$0	\$0
121404 RRG148	Overheads	\$45,417	\$0	\$0
121404 RRG148	Plant Operating costs	\$64,862	\$0	\$0
121404 RGA148	RRG Boyup Brook-Cranbrook Rd 21-22 C/Fwd		\$0	\$142,200
121404 RGA148	Salaries & Wages	\$0	\$0	\$0
121404 RGA148	Materials	\$0	\$0	\$0
121404 RGA148	Services	\$142,200	\$0	\$0
121404 RGA148	Overheads	\$0	\$0	\$0
121404 RGA148	Plant Operating costs	\$0	\$0	\$0
121404 RRG210	RRG Boyup Brook-Arthur River Rd 2020/21 C/Fwd		\$0	\$552,000
121404 RRG210	Salaries & Wages 2020/21 C/Fwd	\$47,680	\$0	\$0
121404 RRG210	Materials 2020/21 C/Fwd	\$37,390	\$0	\$0
121404 RRG210	Services 2020/21 C/Fwd	\$323,430	\$0	\$0
121404 RRG210	Overheads 2020/21 C/Fwd	\$59,610	\$0	\$0
121404 RRG210	Plant Operating costs 2020/21 C/Fwd	\$83,890	\$0	\$0
121404 RGA210	RRG Boyup Brook-Arthur River Rd		\$0	\$0
121404 RGA210	Salaries & Wages	\$0	\$0	\$0
121404 RGA210	Materials	\$0	\$0	\$0
121404 RGA210	Services	\$0	\$0	\$0
121404 RGA210	Overheads	\$0	\$0	\$0
121404 RGA210	Plant Operating costs	\$0	\$0	\$0
121404 RRG004	RRG Winneup Road		\$0	\$321,820
121404 RRG004	Salaries & Wages	\$40,518	\$0	\$0
121404 RRG004	Materials	\$68,890	\$0	\$0
121404 RRG004	Services	\$102,300	\$0	\$0
121404 RRG004	Overheads	\$50,657	\$0	\$0
121404 RRG004	Plant Operating costs	\$59,455	\$0	\$0
121404 RGA004	RRG Winneup Road 21-22 C/Fwd		\$0	\$228,099
121404 RGA004	Salaries & Wages	\$5,589	\$0	\$0
121404 RGA004	Materials	\$82,093	\$0	\$0
121404 RGA004	Services	\$123,200	\$0	\$0
121404 RGA004	Overheads	\$6,987	\$0	\$0
121404 RGA004	Plant Operating costs	\$10,230	\$0	\$0
121400	<b>MUNICIPAL ROAD PROJECTS</b>		\$0	\$0
121400 MU501	Muni - Gravel Pit Rehabilitation		\$0	\$20,000
121400 MU501	Services	\$20,000	\$0	\$0
121401	Municipal Funded Gravel Sheeting Road Projects		\$0	\$40,025
121401	Salaries & Wages	\$9,000	\$0	\$0
121401	Materials	\$4,875	\$0	\$0
121401	Overheads	\$11,250	\$0	\$0
121401	Plant Operating costs	\$14,900	\$0	\$0
121410	Municipal Funded - Winter Grading		\$0	\$380,670
121410	Salaries & Wages	\$105,700	\$0	\$0
121410	Services - Roller Hire	\$3,100	\$0	\$0
121410	Overheads - Winter Grading	\$108,370	\$0	\$0
121410	Plant Operating costs	\$163,500	\$0	\$0
121450 MR0000	<b>BRIDGES</b>	\$0	\$0	\$0
121450	Materials	\$0	\$0	\$0
121450 MR0741	BRIDGES - Bridge 0741 - Boree Gully Rd	\$0	\$0	\$0
121450 MR0741	Services	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$2,897,857	\$0	\$2,897,857
<b>Total - ROADS</b>		\$2,897,857	\$0	\$2,897,857
<b>Total - INFRASTRUCTURE ASSETS ROADS</b>		\$2,897,857	\$0	\$2,897,857

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L    JOB		Calculation Column	DRAFT BUDGET 2022-2023 Income    Expenditure	
<b>FOOTPATHS</b>				
121700	Footpaths - Construction			
121700 FP111	Inglis St Footpath Construction	\$0	\$0	\$75,075
121700 FP111	Services - footpath construction	\$75,075	\$0	\$0
121700 FP107	Bridge Street Footpath Construction	\$0	\$0	\$0
121700 FP107	Services - footpath construction	\$0	\$0	\$0
121701	Bike Paths - Construction	\$0	\$0	\$0
121701	Services - Jackson St Bike Path	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$75,075	\$0	\$75,075
<b>Total - TRANSPORT - FOOTPATHS</b>		\$75,075	\$0	\$75,075
<b>Total - FOOTPATH ASSETS</b>		\$75,075	\$0	\$75,075

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		Column	Income	Expenditure
DRAINAGE					
111800		Drainage - Town Hall			
111800	LRC024	Drainage Works - Town Hall Surrounds		\$0	\$150,000
111800	LRC024	Services	\$150,000	\$0	\$0
121411		Drainage Projects - Municipal Funded			
121411	DC007	Kulikup South Rd Drainage	\$0	\$0	\$0
121411	DC007	Wages and Salaries	\$0	\$0	\$0
121411	DC007	Materials	\$0	\$0	\$0
121411	DC007	Services	\$0	\$0	\$0
121411	DC007	Overheads	\$0	\$0	\$0
121411	DC007	Plant Operating Costs	\$0	\$0	\$0
121411	DC027	Eulin Crossing RD Culvert	\$0	\$0	\$0
121411	DC027	Services	\$0	\$0	\$0
121411	DC163	Spencer Road Culvert	\$0	\$0	\$67,203
121411	DC163	Services	\$67,203	\$0	\$0
Sub Total - CAPITAL WORKS			\$217,203	\$0	\$217,203
Total - TRANSPORT - DRAINAGE			\$217,203	\$0	\$217,203
Total - DRAINAGE ASSETS			\$217,203	\$0	\$217,203



**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
PARKS & GARDENS INFRASTRUCTURE				
113903	Sandakan Memorial Capital Improvements	\$0	\$0	\$0
113903	Materials	\$0	\$0	\$0
113903	Services - Memorial Upgrades	\$0	\$0	\$0
113909	Parks & Gardens Infrastructure			
113909 LRC026	Sandakan Playground Upgrade	\$0	\$0	\$100,000
113909 LRC026	Services	\$100,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$100,000	\$0	\$100,000
Total - OTHER SPORT & RECREATION - PARKS & OVALS		\$100,000	\$0	\$100,000
Total - PARKS & OVALS ASSETS		\$100,000	\$0	\$100,000

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Column	Income	Expenditure
RECREATION INFRASTRUCTURE				
112405	Pool Facilities Upgrades (Recreation Infra)	\$0	\$0	\$0
112405	Materials	\$0	\$0	\$0
112503	LRCI 2 Projects - Swimming Pool			
112503	LRC010 LRCI 2 Swimming Pool Capital Upgrades	\$0	\$0	\$0
112503	LRC010 Services - Shade Sails	\$0	\$0	\$0
112503	LRC010 Services - Toddler pool hand rail	\$0	\$0	\$0
112503	LRC010 Services - Pool Reticulation	\$0	\$0	\$0
112503	LRC010 Services - Access Ramp onto pool deck	\$0	\$0	\$0
112503	LRC011 Services - Install solar power system	\$0	\$0	\$0
112503	LRC016 LRCI 2 - Swimming Pool Chlorine System Replacement	\$0	\$0	\$0
112503	LRC016 Services - Install new chlorine system	\$0	\$0	\$0
113906	Recreation Infrastructure - Capital Renewals	\$0	\$0	\$150,000
113906	Services - Trench & pipe for pipeline to connect oval to	\$150,000	\$0	\$0
113911	Football Oval Lighting Upgrade - CSRFF	\$0	\$0	\$0
113911	Services - New Lights	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$150,000	\$0	\$150,000
Total - RECREATION INFRASTRUCTURE		\$150,000	\$0	\$150,000
Total - INFRASTRUCTURE ASSETS - RECREATION		\$150,000	\$0	\$150,000

**Shire of Boyup Brook**  
**BUDGET REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB		Calculation Column	DRAFT BUDGET 2022-2023 Income Expenditure	
<b>INFRASTRUCTURE OTHER</b>				
<b>RECREATION &amp; CULTURE</b>				
111900	Other Infrastructure - Town Hall			
111900 LRC025	Town Hall Car Park & Landscaping		\$0	\$215,062
111900 LRC025	Services	\$215,062	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$215,062	\$0	\$215,062
<b>Total - RECREATION &amp; CULTURE</b>		<b>\$215,062</b>	<b>\$0</b>	<b>\$215,062</b>
<b>INFRASTRUCTURE OTHER</b>				
<b>ECONOMIC SERVICES</b>				
132901	Flaxmill Fence & Water Supply Upgrade	\$0	\$0	\$89,117
132901	Services - Supply & install 2 water Tanks CWSP	\$89,117	\$0	\$0
132410 LRC002	LRCI 1 - Flax Mill / Caravan Park Upgrades	\$0	\$0	\$0
132410 LRC002	Materials	\$0	\$0	\$0
132902	Boyup Brook Viewing Tower Construction	\$0	\$0	\$0
132902	Construction of Boyup Brook Viewing Tower	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$89,117	\$0	\$89,117
<b>Total - ECONOMIC SERVICES</b>		<b>\$89,117</b>	<b>\$0</b>	<b>\$89,117</b>
<b>INFRASTRUCTURE OTHER</b>				
<b>OTHER PROPERTY &amp; SERVICES</b>				
149500	Rylington Park Other Infrastructure		\$0	\$40,000
149500	Fencing Renewal	\$25,000	\$0	\$0
149500	Water Tank - House	\$15,000	\$0	\$0
149500	Purchase water tank for ablutions	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$40,000	\$0	\$40,000
<b>Total - OTHER PROPERTY &amp; SERVICES</b>		<b>\$40,000</b>	<b>\$0</b>	<b>\$40,000</b>
<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>		<b>\$344,179</b>	<b>\$0</b>	<b>\$344,179</b>
<b>GRAND TOTALS</b>		<b>\$0</b>	<b>(\$12,985,373)</b>	<b>\$12,985,373</b>

# Shire of Boyup Brook Adopted Fees & Charges 2022 - 2023



*The Flax Mill Truck*

## Shire of Boyup Brook



55 Abel Street, Boyup Brook WA 6244



PO Box 2, Boyup Brook WA 6244



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www.boyupbrook.wa.gov.au



## CONTENTS PAGE

		Page
<b>Rates and Debtor Charges</b>	<b>Schedule 3</b>	<b>2</b>
<b>Governance / Administration Charges</b>	<b>Schedule 4</b>	<b>2</b>
Staff Time Charges & Secretarial Services		2
Sale of Photocopies		2
Copies of Maps		3
Freedom of Information Charges		3
Electoral Roll		3
<b>Law, Order and Public Safety</b>	<b>Schedule 5</b>	<b>3</b>
Fire Prevention		3
Vehicle Impoundment		4
Parking and Parking Facilities		4
Dogs and Other Animals – Control Fees		4
Fines Enforcement Registry		5
<b>Health</b>	<b>Schedule 7</b>	<b>6</b>
Food Legislation / Food Business		6
Traders, Thoroughfares & Public Places		6
Waste Water		6
Accommodation - Lodging Houses, Chalets, Bed & Breakfast etc		6
Certificates		6
Boyup Brook Medical Centre		6
<b>Education &amp; Welfare</b>	<b>Schedule 8</b>	<b>7</b>
Boyup Brook Early Learning Centre		7
<b>Community Amenities</b>	<b>Schedule 10</b>	<b>7</b>
Waste Management		7
Town Planning		9
Boyup Brook Cemetery		12
<b>Recreation &amp; Culture</b>	<b>Schedule 11</b>	<b>13</b>
Boyup Brook Hall Hire		13
Recreation and Sporting Venues		14
Swimming Pool Entry Fees		14
<b>Works &amp; Services Department</b>	<b>Schedule 12</b>	<b>16</b>
Works and Services Charges		16
<b>Economic Services</b>	<b>Schedule 13</b>	<b>17</b>
Boyup Brook Caravan Park and Flax Mill Camp		17
<b>Other Property &amp; Services</b>	<b>Schedule 14</b>	<b>18</b>
Traffic Management Plan Evaluation		19
Rylington Park Accommodation and Facility Hire		19

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
<b>Rates and Debtor Charges</b>			
<b>Schedule 3</b>			
Overdue Rates Interest Charge ( <i>LGA1995 Local Government (COVID-19 Response) Amendment Order 2021</i> ) Legislation LGA s6.13	Council	No	7% p/a
Interest on Instalments Legislation LGA s6.51 and FM 70-71	Council	No	3.00% p/a
Administration Fee on Instalment Arrangements - each for instalments 2, 3 & 4	Council	No	\$14.00
Administration Fee on Instalment (Rates) Special Arrangements	Council	No	\$0.00
Dishonour Fees (includes Administration Fee) Legislation LGA s6.16			\$48.00
Rate Enquiry Fee (written - Enquiry & Advice of Sale [EAS])	Council	Yes	\$84.00
Rate Enquiry Fee (EAS - Including Orders & Requisitions)	Council	Yes	\$127.00
Rate Notice Reprint / Reproduction Fee	Council	Yes	\$20.00
WA State Government ESL Fee - As advised by DFES	Statutory	No	
Enquiries not of a general nature requiring research	Council	Yes	\$47.50 p/hr
Administration Fee – BPAY – allocation of monies to correct assessments due to multi payments on one assessment unique reference	Council	Yes	\$40.00
<b>Governance / Administration Charges</b>			
<b>Schedule 4</b>			
<b>Staff Time Charges and Secretarial Services (Time permitting)</b>			
Research – Historical / Cemetery Information	Council	Yes	\$47.50 p/hr
This also involves Research for Building Plans etc			
<b>Sale of Photocopies</b>			
<b>A4 single sided</b>			
1 – 9 copies - per page	Council	Yes	\$0.65
10 – 50 copies - per page	Council	Yes	\$0.65
50+ page (of same doc) - charge per page	Council	Yes	\$0.65
<b>A4 double sided</b>			
1 – 9 copies	Council	Yes	\$0.85
10 – 50 copies	Council	Yes	\$0.85
50+ (of same doc)	Council	Yes	\$0.85
<b>A3 single sided</b>			
1 – 9 copies	Council	Yes	\$0.85
10 – 50 copies	Council	Yes	\$0.85
50+ (of same doc)	Council	Yes	\$0.85
<b>A3 double sided</b>			
1 – 9 copies	Council	Yes	\$1.55
10 – 50 copies	Council	Yes	\$1.55



	Statutory / Council	GST Inc	Fees & Charges 2022-2023
50+ (of same doc)	Council	Yes	\$1.55
For Colour Copies, the Fees will be double that of the above listed charges. Not-For-Profit Organisations may be allowed a discount on the above Fees, at the discretion of the CEO			
<b>Copies of Maps (Inclusive of GST)</b>			
<b>Cadastral</b>			
A4 Size	Council	Yes	\$2.00
A3 Size	Council	Yes	\$3.00
<b>Topographic</b>			
A4 Size-Per Page Charge	Council	Yes	\$4.00
A3 Size - Per Page Charge	Council	Yes	\$7.00
<b>Freedom of Information Charges</b>			
Personal information or amendment of personal information about yourself (not allowed information on others)	Statutory	No	Free
Application fee for documents (which are non-personal in nature)	Statutory	No	\$30.00
Costs associated with dealing with an application	Statutory	No	\$30.00
Supervision by staff when access is given to view documents	Statutory	No	\$30.00
Staff preparation of a transcript or make photocopies	Statutory	No	\$30.00
Staff for performing the photocopying	Statutory	No	\$30.00
Photocopies in relation to a FOI request	Statutory	Yes	\$0.20
Preparing a copy of a tape, film or computerised information, or arranging delivery, packaging and postage of documents	Statutory		Actual Cost
Delivery, packaging and postage charge	Statutory		Actual Cost
Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed the above listed fee, the Shire will provide an estimate of charges and enquire whether the application is to proceed. The Shire must be notified within 30 days of an intention to proceed with the application. An advance deposit may be requested, at the discretion of the CEO. Financially disadvantaged applicants may obtain a 25% reduction of charges, at the discretion of the CEO.			
<b>Electoral Roll</b>			
Sale of Electoral Rolls to Individuals - No Commercial Sales	Council	Yes	\$190.00
<b>Law Order and Public Safety</b>			
<b>Schedule 5</b>			
<b>Fire Prevention (GST included)</b>			
Sale of Fire Maps - Cost per map (non laminated)	Council	Yes	\$22.00
Hazard Reductions - Cost per lot up to 1000m2	Council	Yes	\$610.00
Hazard Reductions - Lots in excess of 1000m2	Council	Yes	\$920.00
Arrange Firebreak work - non-compliant land - admin fee	Council	Yes	\$190.00
Firebreak Creation - Contract Work - Actual Cost	Council	Yes	At cost+30% administration fee
Infringements - Fire related	Statutory	No	\$257.50



	Statutory / Council	GST Inc	Fees & Charges 2022-2023
<b>Vehicle Impoundment</b>			
Vehicle Impound Fee	Council	No	\$153.00
Towage	Council	No	At cost+30% Administration fee
Poundage per day	Council	No	\$11.00 per day
<b>Parking &amp; Parking Facilities</b>			
Parking Infringements	Council		As per local law
<b>Dogs &amp; Cat Fees are Statutory Fees and will be reviewed by the Statutory Body applicable</b>			
<b>Registration - Unsterilised Dog</b>			
1 Year	Statutory	No	\$50.00
3 Years	Statutory	No	\$120.00
Lifetime	Statutory	No	\$250.00
<b>Registration - Dangerous Dog</b>			
1 Year - NO Pensioner Concession	Statutory	No	\$50.00
Registration - Dog in approved kennel establishment	Statutory	No	\$200.00 per establishment
<b>Registration - Sterilised Dog</b>			
1 Year	Statutory	No	\$20.00
3 Years	Statutory	No	\$42.50
Lifetime	Statutory	No	\$100.00
Working Dog	Statutory	No	1/4 fee
Pensioner Concession	Statutory	No	1/2 fee
Replacement Registration Tag	Statutory	Yes	\$2.50
Dog Registrations after 31 May in any year, for that registration year are ½ the applicable Registration Fee			
<b>Other Fees - Dogs</b>			
Application to keep more than the prescribed number of dogs	Council	No	\$100.00
<b>Pound Fees (Inclusive of GST)</b>			
Seizure and impounding of Dogs or Cats	Council	Yes	\$102.00
<b>Sustenance Fees</b>			
Sustenance Fee for Impounded Dog	Council	Yes	\$40.00 per day
Sustenance Fee for Impounded Cat	Council	Yes	\$22.00 per day
Entire horses, mules, asses etc. above 2 years first 4 hours	Council	No	\$15.00
Entire horses, mules, asses etc. above 2 years sub 24 hours	Council	No	\$7.50
Entire horses, mules, asses etc. under 2 years first 4 hours	Council	No	\$15.00
Entire horses, mules, asses etc. under 2 years sub 24 hours	Council	No	\$3.95
Mares, geldings, colts, cows, etc. first 4 hours	Council	No	\$7.50



	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Mares, geldings, colts, cows, etc. sub 24 hours	Council	No	\$1.60
Wethers, ewes, lambs, goats first 4 hours	Council	No	\$3.00
Wethers, ewes, lambs, goats sub 24 hours	Council	No	\$1.60
Under 6 months running with mother no sustenance charge	Council	No	Free
Vet Fees, Microchipping, Sterilisation (where necessary)	Council	Yes	At cost+ 30% Administration fee
Ranger Inspection Fee - Dangerous Dog / Kennel	Council	Yes	\$51.00
Destruction/disposal of Dog or Cat	Council	Yes	\$224.40
Trap Hire - Unreturned Trap	Council	Yes	At Replacement Cost
<b>Impounding Fees - Straying Animals</b>			
<i>Impounded between 6am and 6pm</i>			
Entire horses, mules, asses, camels, bulls or boars	Council	Yes	\$57.00
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Council	Yes	\$28.50
Wethers, ewes, lambs, goats, per head	Council	Yes	\$28.50
<i>Late Impoundment - after 6pm before 6am next day</i>			
Entire horses, mules, asses, camels, bulls or boars	Council	Yes	\$114.50
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	Council	Yes	\$57.50
Wethers, ewes, lambs, goats	Council	Yes	\$57.50
No charge is payable in respect of a suckling animal under the age of 6 months running with its mother. The above fees include driving, leading or otherwise transporting the animal or animals no more than a distance of 3 kms. Where the distance is more than 3 kms, an additional charge of 65 cents for each. If the amounts are increased, decreased, or otherwise varied, the amounts as so increased, decreased, or varied are chargeable and payable.			
<b>Registration - Cats</b>			
<i>ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)</i>			
1 Year	Statutory	No	\$20.00
3 Years	Statutory	No	\$42.50
Lifetime	Statutory	No	\$100.00
Pensioner Concession	Statutory	No	1/2 fee
Cat Breeding Application-for approval/ renewal to breed cats	Statutory	No	\$100.00 per cat
Application to keep more than the prescribed number of cats	Council	No	\$80.00
Note: Permits required for keeping 3 or more Cats			
<b>Fines Enforcement Registry</b>			
Final Demand	Statutory	No	\$24.80
Enforcement Registry Certificate Fee	Statutory	No	\$21.10
Enforcement Registry Infringement Notice Registration Fee	Statutory	No	\$79.50
<i>Fees under Schedule 2 of the Fines, Penalties and Infringements Notice Enforcements Regulations 1994</i>			



	Statutory / Council	GST Inc	Fees & Charges 2022-2023
<b>Health</b>			
<b>Schedule 7</b>			
<b>Food Legislation / Food Business</b>			
Notification Fee	Council	No	\$40.00
Registration Fee	Council	No	\$195.00
Annual Notification & Registration Fee (Local Business)	Council	No	103.00
Mobile Food Vendor Licence	Council	No	\$195.00
Annual Inspection Fee (medium and low risk business)	Council	No	FREE
<b>Traders, Thoroughfares &amp; Public Places</b>			
Festivals - Food Stallholders - Event Permit	Council	No	\$40.00
Festivals - Other Stallholders - Event Permit	Council	No	\$40.00
<b>Waste Water</b>			
Septic Tank Application	Statutory	No	\$118.00
Septic Tank 'Permit to Use' Certificate	Statutory	No	\$118.00
<b>Accommodation - Lodging Houses, Chalets, Bed &amp; Breakfast etc</b>			
Inspection Fee	Council	No	FREE
<b>Application / Registration Serviced Apartments</b>			
Lodging House	Council	No	\$320.00
Holiday Accommodation (Chalets etc)	Council	No	\$320.00
Temporary Caravan Park Licence	Statutory	No	\$100.00
Caravan Camping Sites Inspection Fee	Council	No	\$102.00
Water Testing (per bacteriological sample) - where not as part of a public health response	Council	Yes	\$94.00
<b>Certificates</b>			
<i>Public Building Certificate of Approval - Initial Inspection</i>			
Licensed Premises	Council	No	\$102.00
Other Premises	Council	No	\$102.00
<i>Section 39 Certificate (Liquor Licence Premises) - Initial Inspection</i>			
Permanent Facilities	Council	No	\$102.00
Temporary Facilities (excluding Shire Halls)	Council	No	FREE
<b>Boyup Brook Medical Centre</b>			
Concession card holders and children under the age of 16 will be bulk billed			
Consultations - Short MBS Item 3	Council	No	\$45.00
Consultations - Standard MBS Item 23	Council	No	\$80.00
Consultations - Long (MBS Item 36)	Council	No	\$125.00
Consultations – Extra Long (MBS Item 44)	Council	No	\$175.00

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Administration fee - missed appointments (after the third missed appointment)	Council	Yes	\$80.00
Medical Reports for Third Parties	Council	Yes	\$600.00 p/hr
File Copy of Records for Third Parties	Council	Yes	\$160.00
Full Medical Records (sent to other practices)	Council	Yes	\$27.50
Employment Medical	Council	Yes	\$170.00
Work Cover Case Conference	Council	Yes	\$330.00
Repeat Prescription Fee - private patients	Council	No	\$15.00
Repeat Prescription Fee - bulk billed patients	Council	No	\$10.00
Repeat Referral Fee - without seeing the Doctor	Council	No	\$10.00
Hire of Consultation Rooms - Allied Health Services Only	Council	No	FREE
Transport Medical (eg endorsement, commercial licence)	Council	No	\$160.00
Procedures - as per Medicare Schedule	Statutory	No	\$140.00
Procedure Consumables:			
• Mirena consumables	Council	No	\$20.00
• Biopsy consumables	Council	No	\$30.00
• Rem consumables (inc. suture packs, pessaries, lesion)	Council	No	\$40.00
<b>Education and Welfare Schedule 8</b>			
<b>Boyup Brook Early Learning Centre</b>			
Daily fee	Council	No	\$85.00
Above fee is prior to any subsidies that are applied for eligible parents from the Department of Human Services (Centrelink)			
Late Collection fee - per minute per child of the same family		No	\$1.50
<b>Community Amenities Schedule 10</b>			
<b>Waste Management</b>			
<b>Rubbish Removal Charges</b>			
The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of the Health Act (112A) 1911 (as amended).			
<b>Definitions as defined by the Health Act 1911</b>			
"Occupier" includes a person having the charge, management, or control of the premises and in the case of a house which is let out in separate tenements, or in the case of a lodging-house which is let to lodgers, the person receiving the rent payable by the tenants or lodgers, either on his own account or as the agent of another person; and in the case of a vessel, the master or other person in charge thereof; the term also includes any person in occupation of the surface of any lands of the Crown, notwithstanding any want of title to occupy same.			
Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Commercial, & Industrial properties, storage, & most land with buildings on it.			

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Council provides a rubbish removal service to urban properties which have been classified as 'Occupied' and includes residential. Council imposes Rubbish Removal Charges in accordance with the <i>Waste Avoidance &amp; Resource Recovery Act 2007</i> .			
Receiving of commercial waste from outside the district is to be by Council approval.			
<b>Boyup Brook Townsite and Environs (prescribed area)</b>			
Kerbside service charge for 1x240litre MGB collected once per week (52 times/year) (GST FREE)	Council	No	\$252.80
Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year) (GST FREE)	Council	No	\$126.40
Additional service 1x240litre MGB collected once per week (52 times/year)	Council	No	\$252.80
Additional service for recycling of 1x240litre MGB collected once per fortnight (26times/year)	Council	No	\$126.40
Community and Transfer Station Waste Collection Rate - per assessment in the district	Council	No	0.0000006 cents in \$
Community and Transfer Station Waste Collection Rate – minimum per assessment	Council	No	\$25.00
Note 1: Pro-rata collection service charges apply from the 1 <sup>st</sup> of the month following the delivery of the bin <b>(occupiers requiring a new collection service where there was no previous service)</b>			
Note 2: When a service is provided to a property which is in a 'satellite' urban area/village/locality, and the landowner/tenant and the Council agree on a service being provided, then the fee shall be at least the same as that which applies for an urban property but adjusted accordingly for the number of collections per year.			
Note 3: When a service is provided to a property which is outside an urban area, and the landowner / tenant and the Council agree on a service being provided, then the fee shall be at least the same as that which applies to an urban property but adjusted accordingly for the number of collections per year.			
<b>Boyup Brook Transfer Station and Landfill Charges</b>			
Receiving of Asbestos or Commercial waste from outside the district is to be by Council approval			
Transfer Station will accept loads up to 3 cubic metres loaded into rubbish trailer. Loads greater than this go directly to landfill - by appointment with the Shire of Boyup Brook.			
Rubbish Removal Pass - (20 x 240 MGBs or equivalent pa)	Council	Yes	\$47.00
Rubbish Removal Pass - (10 x 240 MGBs or equivalent pa)	Council	Yes	\$29.00
Rubbish Removal Pass - (5 x 240 MGBs or equivalent pa)	Council	Yes	\$21.50
1 x 240 litre Mobile Garbage Bin (& units of 240 litre after)	Council	Yes	\$13.50
Sedan / Station-wagon - 4WD - Boot Load	Council	Yes	\$13.50
Van - Utility - Trailer (not exceeding 1.8mx1.2m)	Council	Yes	\$34.00
Small Truck (2-4 tonne)	Council	Yes	\$69.00
Medium Truck (4-6 tonne)	Council	Yes	\$82.50
Truck (6-8 tonne)	Council	Yes	\$95.00
Truck (8 plus tonne single axle)	Council	Yes	\$148.50
Truck (8 plus tonne dual axle)	Council	Yes	\$177.00
Truck (semi trailer 20m <sup>3</sup> capacity)	Council	Yes	\$340.00
Bulk Bins (3m <sup>3</sup> or less)	Council	Yes	\$69.50

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Bulk Bin (3m <sup>3</sup> - 6m <sup>3</sup> )	Council	Yes	\$82.50
Bulk Bin (6m <sup>3</sup> -10m <sup>3</sup> )	Council	Yes	\$96.00
Bulk Bin (exceeding 10m <sup>3</sup> )	Council	Yes	\$177.00
Asbestos Sheets - 2 m <sup>2</sup> or less	Council	Yes	\$24.50
Asbestos - 1m <sup>3</sup> Minimum Charge	Council	Yes	\$177.00
Asbestos (\$177.00 for first 1m <sup>3</sup> then \$29.50 per m <sup>3</sup> there-after)	Council	Yes	\$177.00
Plastic Drums not included in drum muster collection)	Council	Yes	\$7.50 per 20 litre
Green waste: van - utility - trailer (not exceeding 1.8m x 1.2m)	Council		FREE
White Goods Degassing (fridge, air conditioner)	Council	Yes	\$35.00
Note. Residential Recyclable of uncontaminated green waste, aluminium, steel cans, newspaper, plastic containers, bottles, glass bottles, wax cardboard, corrugated cardboard and other items approved by attendant.			
<b>Recycling From Commercial Premises</b>			
Small trailer 1.2 x 1.8 x .5 (ie 1 cubic metre)	Council	Yes	\$15.40
Large trailer (2 cubic metres)	Council	Yes	\$34.00
<b>Septic Disposals / Liquid Waste</b>			
Liquid Waste originating from outside Shire of Boyup Brook	Council	Yes	\$65.50 per m <sup>3</sup>
Liquid Waste from Shire of Boyup Brook	Council	Yes	\$11.50 per m <sup>3</sup>
Portable Ablution Block hire - 6 x pans + urinal (week minimum)	Council	Yes	\$65.50 per day
Ablution block pump out fee	Council	Yes	At cost+ 30% administration fee
Bond - per ablution block	Council	No	\$337.00
<b>Town Planning</b>			
<i>Pursuant to Town Planning (Local Government Planning Fees) and Development Regulations 2009</i>			
Fees to be paid at the time of application are as follows:			
Determining a development application (other than for an extractive industry) where the estimated cost of the development is			
1.(a) not more than \$50,000	Statutory	No	\$147.00
1.(b) more than \$50,000 but not more than \$500,000	Statutory	No	0.32% of the estimated cost of development
1.(c) more than \$500,000 but not more than \$2.5 million	Statutory	No	\$1,700+ 0.257% for every \$1 in excess of \$500,000
1.(d) more than \$2.5 million but not more than \$5 million	Statutory	No	\$7,161+ 0.206% for every \$1 in excess of \$2.5 million
1.(e) more than \$5 million but not more than \$21.5 million	Statutory	No	\$12,633+ 0.123% for every \$1 in excess of \$5 million



	Statutory / Council	GST Inc	Fees & Charges 2022-2023
1.(f) more than \$21.5 million	Statutory	No	\$34,196.00
2. Penalty fee for retrospective approvals shall be 3 x the calculated planning fee			
If the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application fee, making the total fee payable for an application subject to a penalty three times the application fee under paragraph (a), (b), (c), (d), (e) or (f)			
3. Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory	Yes	\$739.00
4. Determining an application for extractive industry where the development has commenced or been carried out.	Statutory	Yes	The Fee in item 1+ by way of penalty, twice that fee
5A. Determining an application to amend or cancel development approval	Statutory	No	\$295.00
5. Providing a subdivision clearance for;			
5.(a) Not more than 5 lots; charge per lot	Statutory	No	\$73.00 per lot
5.(b) More than 5 lots but not more than 195 lots; 1st 5 lots to be as per 5(a), 5 above: 6-195 lots, Charge per lot	Statutory	No	\$73.00 first 5 lots then \$35.00 per lot
5.(c) More than 195 lots	Statutory	No	\$7,393.00
6. Determining an initial application for home occupation where the home occupation has not commenced.	Statutory	No	\$222.00
7. Determining an initial application for home occupation where the home occupation has commenced.	Statutory	No	Fee in item 6 plus by way of penalty, twice that fee
8. Determining an application for the renewal of a home occupation where the application is made before the approval has expired.	Statutory	No	\$73.00
9. Determining an application for the renewal of a home occupation where the application is made after the approval has expired.	Statutory	No	Fee in item 6 plus by way of penalty, twice that fee
10. Determining an application for a change of use or for an alteration or extension or change of non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out		No	\$295.00
11. Determining an application for a change of use or for an alteration or extension or change of non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has not commenced or been carried out		No	Fee in item 10 plus by way of penalty, twice that fee
12. Providing a zoning certificate	Statutory	No	\$73.00
13. Replying to a property settlement questionnaire	Statutory	No	\$73.00
14. Providing written planning advice	Statutory	No	\$73.00
<b>Amendments to Planning Applications</b>			
Minor Amendment fee estimate	Statutory	Yes	If amendment not initiated by Council \$500 refunded

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Major Amendment fee estimate	Statutory	Yes	If amendment not initiated by Council \$2,000 refunded
The fee estimate is based upon the following hourly charges and where they exceed the above "estimate", then Council may require the balance to be paid. Advertising costs are not included in this estimate.			
Executive / Shire Planner (Planning & Development Regulations 2009)	Statutory	Yes	\$91.00 per hour
Manager / Senior Planner	Statutory	Yes	\$68.00 per hour
Planning Officer, Environmental Health Officer or other officer with qualifications relevant to request	Statutory	Yes	\$38.00 per hour
Other staff	Statutory	Yes	\$47.50 per hour
Secretary / administration	Statutory	Yes	\$31.50 per hour
Note: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations			
<b>Advertising Costs</b>			
Local newspaper, West Australian, Government Gazette	Council		100% Cost Recovery
<b>Goods and Services Tax (GST)</b>			
The Goods and Services Tax (GST) <b>does not</b> apply to the following compulsory Planning Fees: Development applications, subdivision clearances, home occupations, change of use or zoning certificates			
The Goods and Services Tax (GST) <b>does</b> apply to the following Planning Services: Property settlement questionnaires, written planning advice, scheme amendments, structure plans			
<b>Advertising / Notification of Proposals (not scheme amendments)</b>			
Local Newspaper Advertising	Council	Yes	100% Cost Recovery
Notes:			
Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)			
If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)			
Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers			
Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application fees set out in Part 1.			
<b>Other Fees Addressing Applications Processed by Planning Department but Concern Issue Not Applicable to Town Planning and Development Act</b>			
Road Closure Application (note this fee covers costs of processing and advertising application up to point of Council resolution to proceed with closure. All costs after referral of the application to DOLA will be the responsibility of the applicant).	Council	No	\$710.00
Copy of Town Planning Scheme Text (includes GST)	Council	Yes	\$32.50
Copy of Local Planning Strategy (colour)(includes GST)	Council	Yes	\$155.00
Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation)			
Where building is located within Shire of Boyup Brook:	Council	Yes	\$282.50
Where building is located within South-West Region:	Council	Yes	\$495.00

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:	Council	Yes	\$967.50
Where building is located greater than three (3) hours drive from Boyup Brook: (including travelling, inspection time)	Council	Yes	\$142.00 p/hr
<b>Planning/Development Bonds:</b>			
Relocated dwellings	Council	No	\$5,410.00
Relocated outbuildings	Council	No	\$557.00
<b>Boyup Brook Cemetery</b>			
Copy of Grant of Right of Burial	Council	Yes	\$25.50
Renewal of Grant of Right of Burial	Council	Yes	\$88.50
Transfer of Grant of Right of Burial	Council	Yes	\$88.50
<b>Burials (Add Grant of Right of Burial if Required)</b>			
Interment in grave to depth of 2.13m depth	Council	Yes	\$1,377.00
Interment of a child (under 13 years) including registration fee	Council	Yes	\$561.00
Interment of any stillborn child in ground set aside for that purpose (includes Res. Fee)	Council	Yes	\$290.00
<b>Extra Charges</b>			
Additional fee for interment on a Saturday, Sunday or Public Holiday	Council	Yes	\$445.00
Reservation fee of specific site (reserve for 25 years)	Council	Yes	\$339.00
Administration fee for exhumation of grave (note Council will not carry out the exhumation or reinterment, Undertakers are to arrange such matters)	Council	Yes	\$102.00
Administration fee - re-open grave for 2nd interment	Council	Yes	\$102.00
<b>Placement of Ashes in the Niche Wall</b>			
Placement in single niche including standard bronze plaque and inscription	Council	Yes	\$520.00
Placement in double niche including standard bronze plaque and first inscription	Council	Yes	\$742.00
Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council	Yes	\$270.00
Reservation of specific site in Niche Wall	Council	Yes	\$163.00
Vase of Perpetual Emblem Attachment	Council	Yes	Actual cost of attachment
<b>Placement of Ashes into a Grave</b>			
Placement of Ashes into existing gravesite	Council	Yes	\$270.00
Place Ashes into new gravesite (+ Res. Fee: see above)	Council	Yes	\$270.00
Transfer of Ashes to a new position plus cost of plaques if required (note: This fee does not include new Plaque)	Council	Yes	\$270.00
Removal of Ashes from Cemetery to authorised family member	Council	Yes	\$170.00
<b>Miscellaneous Fees</b>			



	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Funeral Directors Annual Licence Fee	Council	Yes	\$170.00
Funeral Directors Single Funeral Permit (Applicable to Non-Licence Holders)	Council	Yes	\$102.00
Monumental Masons Annual Licence Fee	Council	Yes	\$170.00
Monumental Masons Single Permit (Applicable to Non-Licence Holders)	Council	Yes	\$102.00
Placement and Registration of Plaque (No ashes)	Council	Yes	\$520.00
<b>Recreation &amp; Culture Schedule 11</b>			
<b>Boyup Brook Hall Hire</b>			
Note1: The Hall Hire Fees do not include kitchen, bar, or stage. If requiring the extra areas, then other Fees will apply Note 2: Unless otherwise stated, the Fees are of a 'daily' nature, covering 7am to 7pm, or 2pm to 12pm			
BOOKINGS ESSENTIAL TO SECURE DATES			
Cleaning charges where hired facility is not cleaned by user			\$51.00 p/hr
<b>Stage Shows, Balls, Weddings, Other Hiring's</b>			
Hire Charge	Council	Yes	FREE
<b>NFP Community Groups (50% of Standard Hire)</b>			
Hire Charge	Council	Yes	FREE
<b>Badminton / Gym / Aerobics and Like Activities</b>			
Hire Charge	Council	Yes	FREE
<b>Rehearsals (per occasion)</b>			
Hire Charge	Council	Yes	FREE
<b>Kitchen Only (Bond still applies)</b>			
Commercial Hire (per half day)	Council	Yes	\$20.00
Hire Charge 1/2 day (prior to or after midday)	Council	Yes	FREE
Hire Charge full day	Council	Yes	FREE
<b>Stage, Bar, Other</b>			
Charge for each area	Council	Yes	FREE
<b>Public Meetings (no kitchen)</b>			
Hire Charge	Council	Yes	FREE
<b>Lesser Hall Hire</b>			
Daily use (not including kitchen)	Council	Yes	FREE
Night use (not including kitchen)	Council	Yes	FREE



	Statutory / Council	GST Inc	Fees & Charges 2022-2023
<b>Recreation and Sporting Venues</b>			
Fee for leaving the lights on at recreation facility following conclusion of event			\$100.00
Cleaning charges where hired facility is not cleaned by user			\$50.00 p/hr
Boyup Brook Football Club per season	Council	Yes	\$1,050.00
Boyup Brook Hockey per season	Council	Yes	\$525.00
Boyup Brook Cricket Club per season	Council	Yes	\$525.00
Boyup Brook Juniors Netball per season (when required)	Council	Yes	\$525.00
Boyup Brook Tennis Club per season	Council	Yes	\$525.00
Boyup Brook Swimming Club per season	Council	Yes	\$525.00
Country Music Club of Boyup Brook - Charge for use of Music Park per year	Council	Yes	\$745.00
Music Park (includes stage) per day	Council	Yes	\$72.00
Other Public Open Space per day	Council	Yes	\$130.00
Oval per day	Council	Yes	\$78.00
Hockey Ablutions – Use of Showers and no other facilities	Council	Yes	\$5.50
Hockey Ground per day	Council	Yes	\$38.80
<b>Swimming Pool Entry Fees</b>			
Adult entry	Council	Yes	\$6.00
Spectator entry	Council	Yes	\$3.00
Pensioner Card	Council	Yes	\$4.00
Child entry - under 1 year, up to 5 years			FREE
Child entry – Attending school	Council	Yes	\$3.50
School Group - Entry Fee (accompanying supervising teachers, parents FREE)	Council	Yes	\$2.50
Local School swimming carnivals - supervising teachers, parents			FREE
Australia Day - Free Entry all day	Council		FREE
<b>Swimming Pool - Book 10 Tickets</b>			
Adult	Council	Yes	\$42.50
Child (Attending School) / Non swimmer	Council	Yes	\$21.50
Pensioner	Council	Yes	\$21.50
<b>Swimming Pool - Family Day Pass</b>			
Family (includes 2 adults and all children attending school)	Council	Yes	\$12.00
<b>Swimming Pool Season Tickets - eligible persons as identified on the Season Pass</b>			
Adult only	Council	Yes	\$155.00
Family, Single - Adult and 1 Child (attending school)	Council	Yes	\$155.00

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Family Single - Adult with all children attending school	Council	Yes	\$155 plus \$5.00 for each child attending school
Family (includes 2 adults and all children attending school)	Council	Yes	\$275.00
Family - Pension / Senior Card Holder - 1 Adult and all children attending school	Council	Yes	\$142.50
Child only - (Over 10 years of age and attending school)	Council	Yes	\$82.00
Single Pensioner / Senior	Council	Yes	\$82.00
Pensioner Couple - with Pension / Senior Cards	Council	Yes	\$147.50
<b>Vacation Swimming Lessons</b>			
Parent / Carer (non-swimmer) entry 7 Day pass	Council	Yes	\$12.00
Child (6 - 17 yrs) 7 Day Pass	Council	Yes	\$12.00
<b>Other</b>			
Private Hire - Available upon prior arrangements made with Swimming Pool Manager	Council	Yes	\$95.00
Private Hire – Inflatables (min 2 hours) – Pool operating hours (Includes 2 lifeguards)	Council	Yes	\$250.00
Private Hire – Inflatables (min 2 hours) – Pool NON operating hours (includes 2 lifeguards) eg Saturday/Sunday 9am to 12pm. Subject to conditions.	Council	Yes	\$400.00
Mat Hire (maximum period 1 hour)	Council	Yes	\$2.50
Use of showers and no other swimming pool facilities	Council	Yes	\$5.50
Water Aerobics (entry not included)	Council	Yes	\$7.00 Per Session
Water Aerobics - 10 class pass (entry not included)	Council	Yes	\$65.00 - 10 Sessions
Private Swimming Lessons (Minimum Participants)	Council	Yes	\$48.00 Minimum 4 participants
<b>Concession will be given to holders of pension and senior cards (not health care cards)</b>			
<b>Boyup Brook Community Gym</b>			
Casual (daily pass)	Council	Yes	\$10.00
3 Month Adult	Council	Yes	\$105.00
3 Month Pensioner / Concession	Council	Yes	\$52.00
3 Month Youth (14-17 years)	Council	Yes	\$52.00
6 Month Adult	Council	Yes	\$210.00
6 Month Pensioner / Concession	Council	Yes	\$105.00
6 Month Youth (14-17 years)	Council	Yes	\$105.00
12 month adult (pay in full 10 months for 12 months)	Council	Yes	\$305.00
12 month pensioner / concession (pay in full 10 months for 12 months)	Council	Yes	\$152.00
12 month youth (pay in full 10 months for 12 months) FREE for guardian	Council	Yes	\$152.00

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
Family 2 x adult plus child (14-17 years)	Council	Yes	\$455.00 plus \$20.00 per child
Single family 1 x adult plus child (14-17 years)	Council	Yes	\$305.00 plus \$20.00 per child
Single family concession plus child (14-17 years)	Council	Yes	\$152.00 plus \$20.00 per child
School fee unlimited usage Gym	Council	Yes	\$500.00 per year
School group entry fee	Council	Yes	\$2.50 per child
Professional membership (clients require membership)	Council	Yes	\$350.00 per year
Corporate membership (5 or more employees)	Council	Yes	25% discount
Services membership	Council	Yes	25% discount
<b>Works &amp; Services Department Schedule 12</b>			
<b>Works &amp; Services Charges (Inclusive of GST)</b>			
Application for Temporary Road Closure	Council	No	\$82.00
Application - Heavy Haulage Permit	Council	No	\$180.00
Heavy Haulage Permit - renew	Council	No	\$180.00
Approval of Road and Drainage Plans for Sub-Divisions	Council	Yes	1.5% of Construction Costs + GST
<b>Residential Crossovers (inclusive of GST)</b>			
<b>Shire Contribution</b>			
(Note to receive a contribution the crossover must be built in accordance with Shire specifications)			
Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	Council	Yes	\$1,215.00
Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council	Yes	\$1,215.00
Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council	Yes	\$1,012.00
Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council	Yes	\$1,114.00
Shire contribution to a gravel crossover is half the cost to a maximum of	Council	Yes	\$675.00
Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.			
<b>Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.</b>			
Two pipe lengths plus two precast headwalls			
300mm	Council	Yes	\$837.00
375mm	Council	Yes	\$930.00
Three pipe lengths plus two precast headwalls			
300mm	Council	Yes	\$1,011.00
375mm	Council	Yes	\$1,187.00
Two pipes only (no precast headwalls)			

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
300mm	Council	Yes	\$540.00
375mm	Council	Yes	\$635.00
Three pipes only			
300mm	Council	Yes	\$675.00
375mm	Council	Yes	\$905.00
Notes: A standard residential crossover (for the purposes of the <i>Local Government Act 1995</i> ) has the following dimensions:			
Length (verge width) = 7m			
Width at boundary line = 3m			
Width at edge of road = 6m			
Area = 31.5m <sup>2</sup>			
Thickness for concrete = 100mm			
Thickness for Asphalt = 25mm			
Thickness of base course for Asphalt/Spray Seal = 100mm			
Thickness of sub base course for Asphalt/Spray seal = 100mm			
<b>Other</b>			
<b>Accessing Water from Shire Standpipes – (inclusive of GST)</b>			
Ad-hoc use as per Water Corporation Charges and service fee, for 560 KL consumed per annum	Council	No	\$9.20per kilo litre
Administration charge for use of standpipe	Council	Yes	\$4.50
<b>Motor Vehicle Special Plates (inclusive of GST)</b>			
Shire administration fee for Special Series Number Plates	Council	Yes	\$20.00
<b>Economic Services</b>			
<b>Schedule 13</b>			
<b>Boyup Brook Caravan Park and Flax Mill Camp (Inclusive of GST)</b>			
(Note. Full Payment required for all bookings within 14 days of registration)			
<b>Flax Mill Sheds Storage</b>			
Storage key bond	Council	Yes	\$25.00
Administration charge - First or initial hire agreement	Council	Yes	\$112.00
Administration charge - Annual hire agreement renewal	Council	Yes	\$26.00
Per square metre per month	Council	Yes	\$0.35 per m2
Minimum Annual Charge	Council	Yes	\$472.00
Completion of the Flax mill Storage Hire form is required before the commencement of storage and then on an annual basis.			
<b>Abel Street Shed Storage</b>			
Abel Street Shed Storage		Yes	\$24.00 per week

	Statutory / Council	GST Inc	Fees & Charges 2022-2023
<b>Building Control (GST not applicable unless specifically stated)</b>			
All fees are to be paid upon application (excepting building licence application fees) and are non-refundable.			
Building Approval Certificate	Statutory		Plus BSL
Amended Building Plans	Statutory		Plus BSL & CTF
Building Occupancy Certificate	Statutory		Plus BSL
Demolition License (per storey)	Statutory		Plus BSL
Temporary Accommodation Approval/Renewal (6 month/annum)	Council	No	\$149.00
Swimming Pool Inspection Fee (4 yearly)	Statutory	No	\$58.45
Copy of Building and/or Septic Plans (where available)	Council	No	\$67.00
Monthly Building Statistics (per month including GST)	Council	Yes	\$20.50
<b>Other Property and Services Schedule 14</b>			
<b>Private Works Charges (Inclusive of GST)</b>			
Plant and Machinery (including labour, overheads and parts)			
Motor Grader	Council	Yes	At cost + 30% administration fee
Tandem Tip Truck (14 tonne)	Council	Yes	At cost + 30% administration fee
Side Tipping Truck and Trailer	Council	Yes	At cost + 30% administration fee
Tray Top Truck (4 tonne)	Council	Yes	At cost + 30% administration fee
Tray Top Truck (3 tonne)	Council	Yes	At cost + 30% administration fee
Utilities	Council	Yes	At cost + 30% administration fee
Front end Loader	Council	Yes	At cost + 30% administration fee
Tractors	Council	Yes	At cost + 30% administration fee
Backhoe	Council	Yes	At cost + 30% administration fee
Water Cart	Council	Yes	At cost + 30% administration fee
Ride-on Mower	Council	Yes	At cost + 30% administration fee
10 tonne vibrating Roller	Council	Yes	At cost + 30% administration fee
16 tonne Multi tyre roller	Council	Yes	At cost + 30% administration fee
Prime Mover and Low Loader	Council	Yes	At cost + 30% administration fee
<b>Labour</b>			
Labour and Overheads (only, doesn't include cost of plant, or any materials)	Council	Yes	\$102.80
Materials	Council	Yes	Cost + 30% + GST



	<b>Statutory / Council</b>	<b>GST Inc</b>	<b>Fees &amp; Charges 2022-2023</b>
Waste Oil Disposal	Council	Yes	Cost + 30% + GST
Waste Oil Disposal (under 100 litres)	Council		FREE
<p>Note 1: A fee is charged from leaving Depot to return if job is separate to Council Works.</p> <p>Note 2: Where a Council Staff Member is on a private job, all hours while present will be charged at the 'Labour and Overheads' rate.</p> <p>Note 3: The Council's Works Manager, or Works Supervisor, has authority to negotiate on large jobs</p> <p>Note 4: If work is carried out outside of 7am-4pm, then the charges for labour will also involve the applicable overtime rates.</p>			
<b>Traffic Management Plan Evaluation</b>			
Evaluation of previously assessed Traffic Management Plans	Council	Yes	\$53.00
Evaluation of new Traffic Management Plans	Council	Yes	\$100.00
Fees for Event Plans waived at CEO's discretion			
Replacement of Rural Road Numbering (includes sign, post and fittings)	Council	Yes	\$58.00
<b>Rylington Park Accommodation &amp; Facility Hire</b>			
Accommodation per night	Council	Yes	\$33.00 per person
Note: Children Under 12 stay free			
Sheep Camp - Facility Hire	Council	Yes	\$1600.00 per camp
Shearing School - Facility Hire (per 5 days)	Council	Yes	\$20,000.00 per 5 days
Disclaimer: When a fee listed in this Schedule is updated by any Act, Regulation, Local Law, or Council decision, then the updated fee amount supersedes this schedule.			