



SHIRE OF BOYUP BROOK



BUDGET
2011 ~ 2012

SHIRE OF BOYUP BROOK
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 29
Supplementary Information	

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2012

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUE				
Rates	8	1,924,313	1,860,078	1,868,265
Operating Grants, Subsidies and Contributions		1,216,981	1,781,584	1,763,917
Fees and Charges	11	966,476	920,349	917,810
Service Charges	10	0	0	0
Interest Earnings	2(a)	124,337	147,802	96,516
Other Revenue		<u>2,044</u>	<u>129,290</u>	<u>2,046</u>
		4,234,151	4,839,103	4,648,554
EXPENSES				
Employee Costs		(2,890,467)	(1,921,254)	(2,629,768)
Materials and Contracts		(1,424,711)	(1,867,228)	(1,145,150)
Utility Charges		(114,896)	(90,374)	(83,650)
Depreciation	2(a)	(795,180)	(401,917)	(785,742)
Interest Expenses	2(a)	(27,522)	(56,608)	(31,652)
Insurance Expenses		(183,216)	(178,935)	(96,968)
Other Expenditure		<u>0</u>	<u>(19,290)</u>	<u>0</u>
		(5,435,992)	(4,535,606)	(4,772,930)
		(1,201,841)	303,497	(124,376)
 Non-Operating Grants, Subsidies and Contributions				
		738,399	487,066	0
Profit on Asset Disposals	4	0	0	0
Loss on Asset Disposals	4	<u>0</u>	<u>(54,148)</u>	<u>0</u>
NET RESULT		(463,442)	736,415	(124,376)
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(463,442)</u>	<u>736,415</u>	<u>(124,376)</u>

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

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2012

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		440	1,065	440
General Purpose Funding		2,772,131	2,977,807	2,697,311
Law, Order, Public Safety		51,600	43,408	45,600
Health		621,750	566,216	589,420
Education and Welfare		15,974	9,313	7,692
Housing		59,243	50,782	39,298
Community Amenities		148,224	436,525	132,118
Recreation and Culture		46,795	103,497	52,231
Transport		342,854	279,008	960,381
Economic Services		121,067	135,006	99,562
Other Property and Services		54,073	227,264	24,501
		<u>4,234,151</u>	<u>4,829,891</u>	<u>4,648,554</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(472,051)	(399,328)	(438,609)
General Purpose Funding		(76,547)	(81,771)	(70,864)
Law, Order, Public Safety		(144,130)	(152,321)	(138,964)
Health		(688,767)	(552,329)	(652,407)
Education and Welfare		(111,686)	(59,636)	(65,843)
Housing		(65,637)	(97,079)	(81,347)
Community Amenities		(451,166)	(290,796)	(323,876)
Recreation & Culture		(1,167,225)	(568,670)	(566,091)
Transport		(1,869,761)	(1,899,400)	(2,108,120)
Economic Services		(322,173)	(332,021)	(279,891)
Other Property and Services		(39,327)	(53,127)	(15,266)
		<u>(5,408,470)</u>	<u>(4,486,478)</u>	<u>(4,741,278)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Health		(4,622)	(5,917)	(5,917)
Housing		(5,483)	(5,708)	(5,708)
Community Amenities		(1,672)	(1,807)	(1,807)
Recreation & Culture		(9,987)	(10,798)	(11,884)
Economic Services		(4,053)	(4,537)	(4,537)
Other Property and Services		(1,705)	(1,799)	(1,799)
		<u>(27,522)</u>	<u>(30,566)</u>	<u>(31,652)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Community Amenities		0	30,000	0
Recreation and Culture		276,249		0
Transport		462,150	457,066	0
		<u>738,399</u>	<u>487,066</u>	<u>0</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
		0	(54,148)	
		<u>0</u>	<u>(54,148)</u>	<u>0</u>
NET RESULT				
Other Comprehensive Income		(463,442)	745,765	(124,376)
		0	0	0
TOTAL COMPREHENSIVE INCOME		<u>(463,442)</u>	<u>745,765</u>	<u>(124,376)</u>

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

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,874,944	1,563,759	1,976,595
Operating Grants, Subsidies and Contributions		1,216,981	1,781,583	1,763,917
Fees and Charges		966,475	920,350	917,810
Service Charges		0	0	0
Interest Earnings		124,337	147,802	96,516
Goods and Services Tax		18,723	41,767	0
Other		2,045	183,438	2,046
		<u>4,203,505</u>	<u>4,638,699</u>	<u>4,756,884</u>
Payments				
Employee Costs		(3,012,037)	(2,029,077)	(2,629,768)
Materials and Contracts		(1,191,006)	(2,059,820)	(961,216)
Utility Charges		(114,896)	(92,100)	(83,650)
Insurance Expenses		(183,216)	(178,935)	(96,968)
Interest Expenses		(27,522)	(56,608)	(31,652)
Goods and Services Tax		0		0
Other		0	(73,438)	0
		<u>(4,528,677)</u>	<u>(4,489,978)</u>	<u>(3,803,254)</u>
Net Cash Provided By Operating Activities	15(b)	<u>(325,172)</u>	<u>148,721</u>	<u>953,630</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(808,980)	(517,649)	(483,550)
Payments for Construction of Infrastructure	3	(847,661)	(12,567)	(877,118)
Advances to Community Groups		0		0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		738,399	487,066	0
Proceeds from Sale of Plant & Equipment	4	213,400	85,796	111,700
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(704,842)</u>	<u>42,646</u>	<u>(1,248,968)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(42,874)	(41,160)	(42,118)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	25,000	0
Proceeds from New Debentures	5	450,000	0	0
Net Cash Provided By (Used In) Financing Activities		<u>407,126</u>	<u>(16,160)</u>	<u>(42,118)</u>
Net Increase (Decrease) in Cash Held		<u>(622,888)</u>	<u>175,207</u>	<u>(337,456)</u>
Cash at Beginning of Year		2,358,631	2,183,424	2,183,523
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>1,735,743</u></u>	<u><u>2,358,631</u></u>	<u><u>1,846,067</u></u>

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

**SHIRE OF BOYUP BROOK
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUES	1,2			
Governance		440	1,065	440
General Purpose Funding		847,818	1,111,834	829,046
Law, Order, Public Safety		51,600	43,408	45,600
Health		621,750	566,216	589,420
Education and Welfare		15,975	9,313	7,692
Housing		59,243	50,782	39,298
Community Amenities		148,224	466,525	132,118
Recreation and Culture		323,044	103,497	52,231
Transport		805,004	736,074	960,381
Economic Services		121,067	135,006	99,562
Other Property and Services		54,073	227,264	24,501
		<u>3,048,238</u>	<u>3,450,984</u>	<u>2,780,289</u>
EXPENSES	1,2			
Governance		(472,052)	(415,957)	(438,609)
General Purpose Funding		(76,547)	(83,539)	(70,864)
Law, Order, Public Safety		(144,130)	(156,805)	(138,964)
Health		(693,389)	(621,624)	(658,324)
Education and Welfare		(111,686)	(60,600)	(65,843)
Housing		(71,120)	(87,523)	(87,055)
Community Amenities		(452,838)	(300,321)	(325,683)
Recreation & Culture		(1,177,212)	(587,373)	(577,975)
Transport		(1,869,761)	(1,985,812)	(2,108,120)
Economic Services		(326,226)	(339,825)	(284,428)
Other Property and Services		(41,032)	(33,846)	(17,065)
		<u>(5,435,993)</u>	<u>(4,673,225)</u>	<u>(4,772,930)</u>
Net Operating Result Excluding Rates		(2,387,755)	(1,222,241)	(1,992,641)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	0	54,148	0
Movement in Employee Benefits		0	(24,426)	0
Movement in Accrued Salaries & Wages		0	6,783	0
Depreciation on Assets	2(a)	795,180	401,917	785,742
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(343,480)	(109,763)	(35,000)
Purchase Infrastructure Assets - Roads	3	(559,661)	0	(416,848)
Purchase Infrastructure Assets - Recreation	3	(20,000)	(12,567)	(10,000)
Purchase Infrastructure Assets - Footpaths	3	(20,000)	0	0
Purchase Infrastructure Assets - Other	3	(248,000)	0	(450,270)
Purchase Plant and Equipment	3	(447,500)	(389,494)	(440,550)
Purchase Furniture and Equipment	3	(18,000)	(18,392)	(8,000)
Proceeds from Disposal of Assets	4	213,400	85,796	111,700
Repayment of Debentures	5	(42,874)	(41,159)	(42,118)
Proceeds from New Debentures	5	450,000	0	0
Self-Supporting Loan Principal Income		0	0	1,889
Transfers to Reserves (Restricted Assets)	6	(95,967)	(292,562)	(279,617)
Transfers from Reserves (Restricted Assets)	6	84,141	284,682	542,600
Unspent Restricted Grant and Loan Funds		479,600	(479,600)	0
Unspent Restricted Muni Funds		275,401	(275,401)	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	513,400	679,706	367,549
subtract surplus not calculated for rates		(513,400)	0	0
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	38,798	513,400	2,701
Amount Required to be Raised from Rates	8	<u>(1,924,313)</u>	<u>(1,865,973)</u>	<u>(1,868,265)</u>

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

The budget has also 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this 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, but a separate statement of those monies appears at Note 16 to this budget document.

(c) 2010/11 Actual Balances

Balances shown in this budget as 2010/11 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(g) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees.

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Trade and Other Receivables

Collectibility of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(j) 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.

Land Held for Resale

Land purchased for development and/or resale 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 complete are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(k) Fixed Assets

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

Initial Recognition

Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	50 to 100 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing, earthworks and formation	not depreciated
gravel pavement	40 to 50 years
original surfacing and major re-surfacing	
- bituminous seals	15 to 20 years
- asphalt surfaces	30 to 40 years
Gravel roads	
clearing, earthworks and formation	not depreciated
gravel pavement	10 to 20 years
Formed roads (unsealed)	
clearing, earthworks and formation	not depreciated
Footpaths - concrete	40 to 50 years
Kerbing	40 to 50 years
Water supply piping & drainage systems	75 years
Infrastructure - Recreation	10 to 100 years
Infrastructure - Parks and Gardens	10 to 50 years
Infrastructure - Other	10 to 67 years

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (b) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity.

Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period, which are classified as current assets.

If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months of the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(n) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(o) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Council has a present obligation to pay resulting from employees' services provided to reporting date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(q) 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.

(r) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result to settle the obligation; and
- c) 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.

Provisions are not recognised for future operating losses.

(s) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(t) Comparative Figures

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

(u) Budget Comparative Figures

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	12,000	12,495	14,000
Other Services	2,000	4,200	0
Depreciation			
<u>By Program</u>			
Governance	3,085	3,133	3,500
General Purpose Funding	0	0	0
Law, Order, Public Safety	12,196	12,538	16,365
Health	16,340	16,731	17,880
Education and Welfare	7,917	8,136	8,150
Housing	20,393	20,968	26,329
Community Amenities	8,715	9,509	8,980
Recreation and Culture	51,104	53,199	49,241
Transport	421,732	6,855	405,360
Economic Services	8,656	8,870	9,670
Other Property and Services	245,042	261,978	240,267
	<u>795,180</u>	<u>401,917</u>	<u>785,742</u>
<u>By Class</u>			
Land and Buildings	89,317	92,131	108,140
Furniture and Equipment	21,842	22,714	18,012
Plant and Equipment	263,896	269,467	240,854
Infrastructure - Roads	403,000	0	402,311
Infrastructure - Recreation	8,870	9,122	6,625
Infrastructure - Parks & Gardens	3,088	3,175	3,050
Infrastructure - Footpaths	2,130	2,186	2,065
Infrastructure - Other	3,037	3,122	4,685
	<u>795,180</u>	<u>401,917</u>	<u>785,742</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (refer note 5(a))	27,522	56,608	31,652
	<u>27,522</u>	<u>56,608</u>	<u>31,652</u>
Rental Charges			
- Operating Leases	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	62,337	67,798	46,516
- Other Funds	50,000	50,442	40,000
Other Interest Revenue (refer note 13)	12,000	29,562	10,000
	<u>124,337</u>	<u>147,802</u>	<u>96,516</u>

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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 and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Members of Council, civic receptions and functions, public relations, Council Elections, general governance of the Shire.

GENERAL PURPOSE FUNDING

Rates, general purpose grants, interest revenue.

LAW, ORDER, PUBLIC SAFETY

Fire prevention and administration, clearing for fire hazards, animal control, dog pound, Local law control, public security, civil emergency services, rangers.

HEALTH

Food control, health inspections and provision of medical services.

EDUCATION AND WELFARE

Telecentre ,Rylington Park, aged and disabled services, senior citizen's services.

HOUSING

Public and staff housing.

COMMUNITY AMENITIES

Rubbish collections, recycling refuse site operations, litter control, public litter bins, abandoned vehicles, town planning control/studies, memorials, public conveniences, cemeteries

RECREATION AND CULTURE

Public halls, swimming pool, civic centres, parks, sports grounds, community recreation programs, libraries, community arts program.

TRANSPORT

Roads, footpaths, rights of way, drainage, road verges, median strips, street lighting, street cleaning, street trees, traffic surveys, traffic management, vehicle licensing.

ECONOMIC SERVICES

Tourism and promotions, Festivals, building control, Caravan Park, Flaxmill camp, economic development

OTHER PROPERTY & SERVICES

Public works overhead, plant/vehicle operations, Private works, administration costs.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

3. ACQUISITION OF ASSETS	2011/12 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Chambers - I.T. connections	6,000
Interactive whiteboard	4,000
Health	
Ford Station Wagon - GP	31,750
Housing	
7 Knapp St - side access paving	5,000
Community Amenities	
Power connection - transfer station	10,000
town drainage improvements	248,000
Recreation and Culture	
Swimming Pool Fencing	8,000
Basketball/Netball Courts Fencing	5,000
Town Hall restoration walls etc	18,000
Town Hall restoration underpinning	31,800
Town Hall powerboard upgrade	15,000
Town Hall kitchen dishwasher	6,000
Town Hall air conditioning	22,000
Swimming Pool solar collectors	15,000
CLGF funded ablution facility	226,680
Mower for Tennis courts	7,500
Transport	
Komatsu 200-5 Loader	200,000
4 Tonne Truck	62,000
Mitsubishi Triton Ute with tipper	26,000
Ford Ranger Ute 4x4	30,750
Ford Courier Ute 4x4	14,000
Capital works on roads	559,661
Box Trailer (mower)	4,500
Footpaths - unspecified	20,000
Economic Services	
upgrade C/Park lighting	3,500
drainage for F/Mill shower overflow	3,500
Other Property and Services	
Hyundai Sante Fe	40,400
Commodore International	30,600
Cabinets	2,000
	<u>1,656,641</u>

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

<u>By Class</u>	2011/12 Budget
	\$
Land and Buildings	343,480
Infrastructure Assets - Roads	559,661
Infrastructure Assets - Footpaths	20,000
Infrastructure Assets - Drainage	248,000
Infrastructure Assets - Other	7,000
Infrastructure Assets - Recreation	13,000
Plant and Equipment	447,500
Furniture and Equipment	18,000
	<u>1,656,641</u>

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2011/12 BUDGET \$	2011/12 BUDGET \$	2011/12 BUDGET \$
Health			
Ford Station Wagon	14,500	14,500	0
Transport			
Komatsu 200-5 Loader	90,000	90,000	0
4 Tonne Truck	32,000	32,000	0
Mitsubishi Triton Ute with tipper	14,000	14,000	0
Ford Ranger Ute 4x4	16,500	16,500	0
Ford Courier Ute 4x4	4,000	4,000	0
Box Trailer (mower)	400	400	0
Other Property & Services			
Hyundai Sante Fe	27,000	27,000	0
Comodore International	15,000	15,000	0
	<u>213,400</u>	<u>213,400</u>	<u>0</u>

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2011/12 BUDGET \$	2011/12 BUDGET \$	2011/12 BUDGET \$
Plant and Equipment	213,400	213,400	0
	<u>213,400</u>	<u>213,400</u>	<u>0</u>

<u>Summary</u>	2011/12 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	<u>0</u>

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-11	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$	2010/11 Actual \$
Health								
Hospital Upgrade	28,864.47		13,955	13,063	14,909	28,864	1,709	2,601.69
Housing Medical Practitioner	46,654.00		6,608	6,206	40,046	46,654	2,913	3,314.99
Housing								
Other Housing - 1 Rogers Ave	93,093.82		4,010	3,784	89,084	93,094	5,483	5,708.36
Community Amenities								
Landfill & Transfer Station	24,148.66		2,000	1,866	22,149	24,149	1,673	1,806.80
Recreation & Culture								
Swimming Pool - Bowl	169,289.13		7,286	6,875	162,003	169,289	9,987	10,397.73
Bowling Club - artificial turf (*)				25,000		0	0	26,442.46
Country Music Club - building project (#)		150,000		0	150,000	0	0	0.00
Country Music Club - building project		300,000		0	300,000	0	0	0.00
Economic Services								
Flaxmill Complex Upgrade	31,618.88		3,973	3,702	27,646	31,619	2,200	2,470.76
Flaxmill Site Water Supply	29,854.85		3,504	3,290	26,351	29,855	1,853	2,066.23
Other Property & Services								
Administration Building - Roof	26,810.33		1,539	1,444	25,272	26,810	1,705	1,799.49
	450,334	450,000	42,874	65,229	857,460	450,334	27,522	56,609

The debenture marked (*) was a self supporting loan repaid by the Boyup Brook Bowling Club

The debenture marked (#) is a self supporting loan to be repaid by the Boyup Brook Country Music Club

All other debenture repayments are to be financed by general purpose revenue.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2011/12

Particulars/Purpose		Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
		Budget								
Country Music Club self supporting loan	1	150,000		WATC	debenture	20		7.0	150,000.00	0
Country Music Club donation by Shire	1	300,000		WATC	debenture	20		7.0	300,000.00	0

Note 1:

Loan funds are conditional on the Country Music Club project proceeding.
Loans will be taken out after December 2011.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2011 nor is it expected to have unspent debenture funds as at 30th June 2012.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$50,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2011/12.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
6. RESERVES			
(a) Plant & Vehicle Reserve			
Opening Balance	104,974	99,209	99,209
Amount Set Aside / Transfer to Reserve	37,829	5,765	4,000
Amount Used / Transfer from Reserve	0	0	(29,826)
	<u>142,803</u>	<u>104,974</u>	<u>73,383</u>
(b) Leave Reserve			
Opening Balance	175,376	68,112	68,112
Amount Set Aside / Transfer to Reserve	7,015	107,264	105,687
Amount Used / Transfer from Reserve	(25,000)	0	0
	<u>157,391</u>	<u>175,376</u>	<u>173,799</u>
(c) Depot Reserve			
Opening Balance	20,860	19,912	19,913
Amount Set Aside / Transfer to Reserve	834	948	597
Amount Used / Transfer from Reserve	0	0	0
	<u>21,694</u>	<u>20,860</u>	<u>20,510</u>
(d) Community Housing Reserve			
Opening Balance	24,102	23,007	23,007
Amount Set Aside / Transfer to Reserve	964	1,095	690
Amount Used / Transfer from Reserve	0	0	(1,880)
	<u>25,066</u>	<u>24,102</u>	<u>21,817</u>
(e) Emergency Reserve			
Opening Balance	34,905	33,319	33,319
Amount Set Aside / Transfer to Reserve	1,396	1,586	1,000
Amount Used / Transfer from Reserve	0	0	0
	<u>36,301</u>	<u>34,905</u>	<u>34,319</u>
(f) Insurance Claims Reserve			
Opening Balance	14,956	14,276	14,276
Amount Set Aside / Transfer to Reserve	598	680	428
Amount Used / Transfer from Reserve	0	0	0
	<u>15,554</u>	<u>14,956</u>	<u>14,704</u>
(g) Flaxmill Sheds Reserve			
Opening Balance	28,358	27,069	27,069
Amount Set Aside / Transfer to Reserve	1,134	1,289	812
Amount Used / Transfer from Reserve	0	0	0
	<u>29,492</u>	<u>28,358</u>	<u>27,881</u>
(h) Recreation Facilities Reserve			
Opening Balance	144,062	137,517	137,517
Amount Set Aside / Transfer to Reserve	5,762	6,545	4,126
Amount Used / Transfer from Reserve	(11,000)	0	0
	<u>138,824</u>	<u>144,062</u>	<u>141,643</u>
(i) Commercial Reserve			
Opening Balance	480,140	458,325	458,324
Amount Set Aside / Transfer to Reserve	19,206	21,815	13,750
Amount Used / Transfer from Reserve	0	0	(226,226)
	<u>499,346</u>	<u>480,140</u>	<u>245,848</u>

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash Backed Reserves (continued)			
(j) Bush Fire Radios Reserve			
Opening Balance	13,476	12,864	12,864
Amount Set Aside / Transfer to Reserve	539	612	386
Amount Used / Transfer from Reserve	0	0	0
	<u>14,015</u>	<u>13,476</u>	<u>13,250</u>
(k) Rylington Park Reserve			
Opening Balance	17,501	16,706	16,706
Amount Set Aside / Transfer to Reserve	700	795	501
Amount Used / Transfer from Reserve	(18,201)	0	0
	<u>0</u>	<u>17,501</u>	<u>17,207</u>
(l) Infrastructure Reserve			
Opening Balance	19,913	19,008	19,008
Amount Set Aside / Transfer to Reserve	797	905	570
Amount Used / Transfer from Reserve	0	0	0
	<u>20,710</u>	<u>19,913</u>	<u>19,578</u>
(m) Bridges Reserve			
Opening Balance	45,899	221,787	221,787
Amount Set Aside / Transfer to Reserve	1,836	4,112	6,654
Amount Used / Transfer from Reserve	0	(180,000)	(180,000)
	<u>47,735</u>	<u>45,899</u>	<u>48,441</u>
(n) Medical Services Reserve			
Opening Balance	53,792	51,348	51,348
Amount Set Aside / Transfer to Reserve	2,152	2,444	1,540
Amount Used / Transfer from Reserve	0	0	0
	<u>55,944</u>	<u>53,792</u>	<u>52,888</u>
(o) Swimming Pool Reserve			
Opening Balance	9,041	8,630	8,630
Amount Set Aside / Transfer to Reserve	362	411	259
Amount Used / Transfer from Reserve	0	0	0
	<u>9,403</u>	<u>9,041</u>	<u>8,889</u>
(p) Boyup Brook Town Hall Reserve			
Opening Balance	36,970	16,050	16,050
Amount Set Aside / Transfer to Reserve	1,479	20,920	28,914
Amount Used / Transfer from Reserve	(29,940)	0	0
	<u>8,509</u>	<u>36,970</u>	<u>44,964</u>
(q) Administration Centre Reserve			
Opening Balance	1,704	1,627	1,627
Amount Set Aside / Transfer to Reserve	68	77	49
Amount Used / Transfer from Reserve	0	0	0
	<u>1,772</u>	<u>1,704</u>	<u>1,676</u>
(r) Building Maintenance Reserve			
Opening Balance	50,901	48,588	48,588
Amount Set Aside / Transfer to Reserve	2,036	2,313	1,458
Amount Used / Transfer from Reserve	0	0	0
	<u>52,937</u>	<u>50,901</u>	<u>50,046</u>

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash Backed Reserves (continued)			
(s) Aged Accommodation Reserve			
Opening Balance	22,073	21,070	21,070
Amount Set Aside / Transfer to Reserve	883	1,003	632
Amount Used / Transfer from Reserve	0	0	0
	<u>22,956</u>	<u>22,073</u>	<u>21,702</u>
(t) Roads to Recovery Supplementary Reserve			
Opening Balance	0	994	994
Amount Set Aside / Transfer to Reserve	0	44	30
Amount Used / Transfer from Reserve	0	(1,038)	(1,024)
	<u>0</u>	<u>0</u>	<u>0</u>
(u) Road Contributions Reserve			
Opening Balance	18,027	17,208	17,208
Amount Set Aside / Transfer to Reserve	721	819	516
Amount Used / Transfer from Reserve	0	0	0
	<u>18,748</u>	<u>18,027</u>	<u>17,724</u>
(v) IT Reserve			
Opening Balance	76,004	72,551	72,551
Amount Set Aside / Transfer to Reserve	3,040	3,453	2,177
Amount Used / Transfer from Reserve	0	0	0
	<u>79,044</u>	<u>76,004</u>	<u>74,728</u>
(w) Transfer Station Reserve			
Opening Balance	59,697	56,985	56,985
Amount Set Aside / Transfer to Reserve	2,388	2,712	1,710
Amount Used / Transfer from Reserve	0	0	0
	<u>62,085</u>	<u>59,697</u>	<u>58,695</u>
(x) Caravan Park Reserve			
Opening Balance	104,920	103,644	103,644
Amount Set Aside / Transfer to Reserve	4,197	104,920	103,109
Amount Used / Transfer from Reserve	0	(103,644)	(103,644)
	<u>109,117</u>	<u>104,920</u>	<u>103,109</u>
(y) Library Furniture Reserve			
Opening Balance	764	729	729
Amount Set Aside / Transfer to Reserve	31	35	22
Amount Used / Transfer from Reserve	0	0	0
	<u>795</u>	<u>764</u>	<u>751</u>
Total Cash Backed Reserves	<u>1,570,241</u>	<u>1,558,415</u>	<u>1,287,552</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
6. RESERVES (Continued)			
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Plant & Vehicle Reserve	37,829	5,765	4,000
Leave Reserve	7,015	107,264	105,687
Depot Reserve	834	948	597
Community Housing Reserve	964	1,095	690
Emergency Reserve	1,396	1,586	1,000
Insurance Claims Reserve	598	680	428
Flaxmill Sheds Reserve	1,134	1,289	812
Recreation Facilities Reserve	5,762	6,545	4,126
Commercial Reserve	19,206	21,815	13,750
Bush Fire Radios Reserve	539	612	386
Rylington Park Reserve	700	795	501
Infrastructure Reserve	797	905	570
Bridges Reserve	1,836	4,112	6,654
Medical Services Reserve	2,152	2,444	1,540
Swimming Pool Reserve	362	411	259
Boyup Brook Town Hall Reserve	1,479	20,920	28,914
Administration Centre Reserve	68	77	49
Building Maintenance Reserve	2,036	2,313	1,458
Aged Accommodation Reserve	883	1,003	632
Roads to Recovery Supplementary Reserve	0	44	30
Road Contributions Reserve	721	819	516
IT Reserve	3,040	3,453	2,177
Transfer Station Reserve	2,388	2,712	1,710
Caravan Park Reserve	4,197	104,920	103,109
Library Furniture Reserve	31	0	0
	<u>95,967</u>	<u>292,527</u>	<u>279,595</u>

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

6. RESERVES (Continued)	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Transfers from Reserves			
Plant & Vehicle Reserve	0	0	(29,826)
Leave Reserve	(25,000)	0	0
Depot Reserve	0	0	0
Community Housing Reserve	0	0	(1,880)
Emergency Reserve	0	0	0
Insurance Claims Reserve	0	0	0
Flaxmill Sheds Reserve	0	0	0
Recreation Facilities Reserve	(11,000)	0	0
Commercial Reserve	0	0	(226,226)
Bush Fire Radios Reserve	0	0	0
Rylington Park Reserve	(18,201)	0	0
Infrastructure Reserve	0	0	0
Bridges Reserve	0	(180,000)	(180,000)
Medical Services Reserve	0	0	0
Swimming Pool Reserve	0	0	0
Boyup Brook Town Hall Reserve	(29,940)	0	0
Administration Centre Reserve	0	0	0
Building Maintenance Reserve	0	0	0
Aged Accommodation Reserve	0	0	0
Roads to Recovery Supplementary Reserve	0	(1,038)	(1,024)
Road Contributions Reserve	0	0	0
IT Reserve	0	0	0
Transfer Station Reserve	0	0	0
Caravan Park Reserve	0	(103,644)	(103,644)
Library Furniture Reserve	0	0	0
	<u>(84,141)</u>	<u>(284,682)</u>	<u>(512,774)</u>
Total Transfer to/(from) Reserves	<u>11,826</u>	<u>7,845</u>	<u>(233,179)</u>

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

Plant & Vehicles Reserve

- to be used for the purchase of items of plant including graders, trucks, utes, sedans, rollers etc.

Community Housing Reserve

- to be used for the maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.

Emergency Reserve

- for emergency situations during and outside working hours for example trees on roads, minor flooding, car accidents and supply of services and materials deemed necessary in an emergency.

Insurance Claims Reserve

- this reserve was established following the change to "All Properties Risk Policy" and the acceptance of a \$300 voluntary excess on all claims. Funds to be utilised any year where insurance claims are excessive resulting in substantial increases in operating costs of facilities and/or services.

Flax Mill Sheds Reserve

- to be used to fund future requirements relating to maintenance and upgrade of the large sheds (storage) at the Flaxmill complex.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2012

	Note	2011/12 Budget \$	2010/11 Actual \$
Recreation Facilities Reserve			
- to be used to fund improvements to the Recreation facilities and grounds.			
Commercial Reserve			
- to be used for future economic development, enhancement and promotion of the district			
Bush Fire Radios Reserve			
- to be used to fund bush fire radio changeover and future radio requirements and for the maintenance of the bush fire radio tower.			
Rylington Park Reserve			
- to be used for the development of facilities at Rylington Park			
Infrastructure Reserve			
- to be used for the development of Infrastructure in the Shire			
Roads to Recovery Supplementary Reserve			
- to be used for R2R projects in accordance with the supplementary Grant programme			
Leave Reserve			
- to be used to fund annual / long service / sick leave and redundancy requirements.			
Depot Reserve			
- to be used to fund future requirements relating to upgrade of Depot facilities.			
Bridges Reserve			
- to be used to fund future requirements of bridge works.			
Medical Services Reserve			
- to be used to fund future medical services requirements			
Swimming Pool Reserve			
- to be used to fund future major improvement/maintenance projects at the swimming pool			
Boyup Brook Town Hall Reserve			
- to be used to fund future major improvements/maintenance at Town Hall			
Administration Centre Reserve			
- to be used to fund future major improvements/additions to the administration centre			
Building Maintenance Reserve			
- to be used to fund future maintenance of Shire owned buildings including Heritage buildings			
Aged Accommodation Reserve			
- to be used to fund future requirements of Aged Accommodation			
Road Contribution Reserve			
- to be used to set aside contributions from Developers for road development when required			
I T Reserve			
- to be used to fund future I T requirements			
Transfer Station Reserve			
- to be used to fund future upgrades to Transfer Station			
Caravan Park Reserve			
- to be used to fund future upgrades to Caravan Park			
Library Furniture Reserve			
- to be used to fund future Library furniture needs			

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

		2011/12 Budget \$	2010/11 Actual \$
CURRENT ASSETS			
Cash - Unrestricted	15(a)	165,502	45,217
Cash - Restricted Reserves	15(a)	1,570,241	2,313,414
Receivables		150,152	524,001
Inventories		30,000	22,531
		<u>1,915,895</u>	<u>2,905,163</u>

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(306,856)</u>	<u>(78,349)</u>
NET CURRENT ASSET POSITION	1,609,039	2,826,814
Less: Cash - Restricted Reserves	<u>(1,570,241)</u>	<u>(2,313,414)</u>
Less: Cash - Restricted Municipal	<u>(15(a))</u>	<u>(2,313,414)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>38,798</u></u>	<u><u>513,400</u></u>

The estimated surplus/(deficiency) c/fwd in the 2010/11 actual column represents the surplus (deficit) brought forward as at 1 July 2011.

The estimated surplus/(deficiency) c/fwd in the 2011/12 budget column represents the surplus (deficit) carried forward as at 30 June 2012.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

8. RATING INFORMATION - 2011/12 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2011/12 Budgeted Rate Revenue \$	2011/12 Budgeted Interim Rates \$	2011/12 Budgeted Back Rates \$	2011/12 Budgeted Total Revenue \$	2010/11 Actual \$
General Rate - GRV								
T - Residential - Town	0.11548	263	2,138,084	246,902			246,902	235,284
C - Commercial	0.11548	26	492,661	56,892			56,892	56,933
I - Industrial	0.11548	10	108,338	12,511			12,511	13,561
Urban Townsites	0.11548	6	45,032	5,200			5,200	4,783
General Rate - UV								
UV - Rural	0.004902	573	273,267,000	1,339,555	5,250		1,344,805	1,316,880
UV - Special Rural	0.004902	95	15,353,000	75,260			75,260	68,179
UV - Urban Townsites	0.004902	2	305,000	1,495			1,495	
UV - Mining	0.004902	0	0	0			0	
Sub-Totals		975	291,709,115	1,737,814	5,250	0	1,743,064	1,695,620
Minimum Rates	Minimum \$							
GRV								
T - Residential - Town	640.00	24	79,506	15,360			15,360	13,820
C - Commercial	640.00	4	17,934	2,560			2,560	1,180
Urban Townsites	640.00	2	5,250	1,280			1,280	0
I - Industrial	640.00	5	16,990	3,200			3,200	2,360
UV								
UV - Rural	640.00	177	17,135,740	113,280			113,280	110,920
UV - Special Rural	640.00	2	237,000	1,280			1,280	1,180
UV - Urban Townsites	640.00	50	2,474,000	32,000			32,000	27,140
UV - Mining	640.00	18	278,718	11,520			11,520	7,080
Sub-Totals		282	20,245,138	180,480	0	0	180,480	163,680
Ex-Gratia Rates								
Totals							1,923,544	1,859,300
							769	778
							1,924,313	1,860,078

All land except 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.

The general rates detailed above for the 2011/12 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 the Local Government services/facilities.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

9. SPECIFIED AREA RATE - 2011/12 FINANCIAL YEAR

There are no Specified Area Rates for the Shire for the 2011/2012 Financial Year.

10. SERVICE CHARGES - 2011/12 FINANCIAL YEAR

There are no Service Charges for the Shire for the 2011/2012 Financial Year.

11. FEES & CHARGES REVENUE	2011/12 Budget \$	2010/11 Actual \$
Governance	12,500	1,065
General Purpose Funding	340	6,130
Law, Order, Public Safety	11,600	11,418
Health	621,750	566,236
Education and Welfare	0	3,214
Housing	53,290	40,579
Community Amenities	99,960	97,073
Recreation & Culture	41,750	45,108
Transport	33,000	35,474
Economic Services	80,000	98,407
Other Property & Services	12,286	15,645
	<u>966,476</u>	<u>920,349</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2011/12 FINANCIAL YEAR**

There are no discounts, incentives, concessions or write-offs for the 2011/2012 Financial Year.

13. INTEREST CHARGES AND INSTALMENTS - 2011/12 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated that this will generate income of \$8000. Two separate option plans will be available to ratepayers for the payment of their rates:-

*** Option 1 - Payment in Full by a Single Instalment**

Full amount of rates and charges including arrears to be paid on or before the 13th September 2011 or 35 days after the date of service appearing on the rate notice whichever is the later.

*** Option 2 - Payment by four equal Instalments**

First instalment to be received on or before the 13th September 2011 or 35 days after the date of service appearing on the rate notice whichever is the later and including all arrears and a quarter of the current rates. Second, third and fourth instalments to be made at two monthly intervals thereafter.

First Instalment Due Date:	13th September, 2011
Second Instalment Due Date:	15th November, 2011
Third Instalment Due Date:	17th January, 2012
Fourth Instalment Due Date:	14th March, 2012

The cost of the instalment plan will comprise of simple interest of 5.5% p.a. calculated from the date of the first instalment is due, together with an administration fee of \$10.00 for each notice (i.e. \$30.00 for option 2)

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$12,000 and is dissected as follows:-

	2011/12 Budget \$
Administration Charges	4,000
Interest Charges	8,000
	<u>12,000</u>

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

	2011/12 Budget \$	2010/11 Actual \$
14. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	54,133	59,143
President's Allowance	5,750	6,125
Deputy President's Allowance	1,438	1,532
Travelling Expenses	3,000	3,793
Telecommunications Allowance	7,834	9,883
	<u>72,155</u>	<u>80,476</u>

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash - Unrestricted	165,502	45,217	558,515
Cash - Restricted	<u>1,570,241</u>	<u>2,313,414</u>	<u>1,287,552</u>
	<u>1,735,743</u>	<u>2,358,631</u>	<u>1,846,067</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Plant & Vehicle Reserve	142,803	104,974	73,383
Leave Reserve	157,391	175,376	173,800
Depot Reserve	21,694	20,860	20,510
Community Housing Reserve	25,066	24,102	21,817
Emergency Reserve	36,301	34,905	34,319
Insurance Claim Reserve	15,554	14,956	14,704
Flax Mill Sheds Reserve	29,492	28,358	27,881
Recreation Facilities Reserve	138,824	144,062	141,642
Commercial Reserve	499,346	480,140	245,848
Bush Fire Radios Reserve	14,015	13,476	13,250
Rylington Park Reserve	0	17,501	17,207
Infrastructure Reserve	20,710	19,913	19,578
Bridges Reserve	47,735	45,899	48,441
Medical Services Reserve	55,944	53,792	52,889
Swimming Pool Reserve	9,403	9,041	8,889
B Brook Town Hall Reserve	8,509	36,970	44,964
Administration Centre Reserve	1,772	1,704	1,676
Building Maintenance Reserve	52,937	50,901	50,046
Aged Accommodation Reserve	22,956	22,073	21,702
R2R Supplementary Reserve	0	0	0
Road Contributions Reserve	18,748	18,027	17,724
I T Reserve	79,044	76,004	74,728
Transfer Station Reserve	62,085	59,697	58,694
Caravan Park Reserve	109,117	104,920	103,109
Library Furniture Reserve	795	762	751
Unexpended Grants funds	0	755,001	0
	<u>1,570,241</u>	<u>2,313,414</u>	<u>1,287,552</u>

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	(463,442)	745,765	(124,376)
Depreciation	795,180	401,917	785,742
(Profit)/Loss on Sale of Asset	0	54,148	0
(Increase)/Decrease in Receivables	(30,646)	(263,902)	108,330
(Increase)/Decrease in Inventories	(7,469)	0	0
Increase/(Decrease) in Payables	119,604	(302,141)	183,934
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	(738,399)	(487,066)	-
Net Cash from Operating Activities	(325,172)	148,721	953,630

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank Overdraft limit	50,000	50,000	50,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	10,000	10,000	10,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	60,000	60,000	60,000

Loan Facilities

Loan Facilities in use at Balance Date	857,460	450,334	458,936
Unused Loan Facilities at Balance Date	0	0	0

16. TRUST FUNDS

Funds held at balance date over which the District has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-11 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-12 \$
Relocated House Bonds	24,500		(15,000)	9,500
Shire Housing Rental Bonds	4,053			4,053
Shire Hall Hire Deposit	75			75
Fruit Fly Baiting Scheme	6,058		(500)	5,558
Shire Kerb Deposits	1,400		(1,000)	400
Boyup Brook Community Foundation	315			315
Interest on Trust Funds	4,363	1,000		5,363
	<u>40,764</u>			<u>25,264</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2011/12.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2011/12.

**SHIRE OF BOYUP BROOK
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012
RATE SETTING STATEMENT**

	Budget 2011/12 \$	Budget 2010/11 \$	Forecast to June 30 \$
REVENUES			
Governance	440	440	1,065
General Purpose Funding	847,818	829,046	1,111,834
Law, Order, Public Safety	51,600	45,600	43,408
Health	621,750	589,420	566,216
Education and Welfare	15,975	7,692	9,313
Housing	59,243	39,298	50,782
Community Amenities	148,224	132,118	466,525
Recreation and Culture	323,044	52,231	103,497
Transport	805,004	960,381	736,074
Economic Services	121,067	99,562	135,005
Other Property and Services	54,073	24,501	227,264
	<u>3,048,237</u>	<u>2,780,289</u>	<u>3,450,983</u>
EXPENSES			
Governance	(472,052)	(438,609)	(415,957)
General Purpose Funding	(76,547)	(70,864)	(83,539)
Law, Order, Public Safety	(144,130)	(138,964)	(156,804)
Health	(693,389)	(658,324)	(621,625)
Education and Welfare	(111,686)	(65,843)	(60,600)
Housing	(71,120)	(87,055)	(87,524)
Community Amenities	(452,838)	(325,683)	(300,321)
Recreation & Culture	(1,177,212)	(577,975)	(599,621)
Transport	(1,869,761)	(2,108,120)	(1,985,812)
Economic Services	(326,226)	(284,428)	(327,577)
Other Property and Services	(41,032)	(17,065)	(33,843)
	<u>(5,435,993)</u>	<u>(4,772,930)</u>	<u>(4,673,224)</u>
<i>Adjustments for Cash Budget Requirements:</i>			
<i>Non-Cash Expenditure and Revenue</i>			
(Profit)/Loss on Asset Disposals	-	-	54,148
Movement in ATO liability	-	-	(24,426)
Movement in Employee Benefit Provisions	-	-	6,783
Depreciation on Assets	795,180	785,742	401,917
<i>Capital Expenditure and Revenue</i>			
Purchase Land Held for Resale	-	-	-
Purchase Land and Buildings	(343,480)	(35,000)	(109,763)
Purchase Infrastructure Assets - Roads	(559,661)	(416,848)	-
Purchase Infrastructure Assets - Recreation	(20,000)	(10,000)	(12,567)
Purchase Infrastructure Assets - Parks & Gardens	-	-	-
Purchase Infrastructure Assets - Footpaths	(20,000)	-	-
Purchase Infrastructure Assets - Other	(248,000)	(450,270)	-
Purchase Plant and Equipment	(447,500)	(440,550)	(389,494)
Purchase Furniture and Equipment	(18,000)	(8,000)	(18,392)
Proceeds from Disposal of Assets	213,400	111,700	85,796
Proceeds from New Debentures	450,000	-	0
Repayment of Debentures	(42,874)	(42,118)	(41,159)
Self-Supporting Loan Principal Income	-	1,889	0
Transfers to Reserves (Restricted Assets)	(95,967)	(279,617)	(292,562)
Transfers from Reserves (Restricted Assets)	84,141	542,600	284,682
Restricted Funds received in 10/11	Note 1 479,600	-	(479,600)
Committed Funds received in 10/11	Note 2 275,401	-	(275,401)
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	0	367,549	679,706
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	38,798	2,701	513,400
Amount Req'd to be Raised from Rates	<u>(1,924,313)</u>	<u>(1,868,265)</u>	<u>(1,865,973)</u>
	<u>1,924,313</u>	<u>1,868,265</u>	<u>1,865,973</u>
VARIANCE	(0)	-	(0)

**SHIRE OF BOYUP BROOK
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012
RATE SETTING STATEMENT**

Notes from Rate Setting Statement	Budget 2011/2012	Forecast 2010/2011
Note 1		
Restricted Funds received in 10/11		
CLGF - town drainage improvements	- 365,263	365,263
DLG - Assets Management Grant	80,000	80,000
DLG - Financial Planning Grant	25,000	25,000
Dry Season Grant - unspent portion	9,337	9,337
	479,600	479,600
Note 2		
Committed Funds not expended in 10/11		
Relocate BBG portable building to Shire Depot	27,500	27,500
General Purpose Funding - 1st instal FAG's		
- Grants Commission general funds	77,489	
- Local Road Grants	160,412	237,901
water tank - cemetery	5,000	5,000
Bridge St - median lighting	5,000	5,000
	275,401	275,401

SHIRE OF BOYUP BROOK
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

	2011/2012 BUDGET	2010/2011 BUDGET	2010/2011 FORECAST
Income			
I03 · GENERAL PURPOSE FUNDING	2,772,131.00	2,697,311.05	2,977,807.25
I04 · GOVERNANCE	440.00	440.00	1,065.36
I05 · LAW ORDER & PUBLIC SAFETY	51,600.00	45,600.00	43,408.06
I07 · HEALTH	621,750.00	589,420.00	566,215.80
I08 · EDUCATION & WELFARE	15,974.55	7,692.49	9,312.68
I09 · HOUSING	59,242.60	39,298.00	50,781.75
I10 · COMMUNITY AMENITIES	148,224.00	132,118.00	466,524.94
I11 · RECREATION & CULTURE	323,044.00	52,231.43	103,496.62
I12 · TRANSPORT	805,004.00	960,381.00	736,074.23
I13 · ECONOMIC SERVICES	121,067.00	99,562.00	135,005.28
I14 · OTHER PROPERTY & SERVICES	54,073.00	129,500.00	227,263.88
Total Income	4,972,550.15	4,753,553.97	5,316,955.85
Expense			
E03 · GENERAL PURPOSE FUNDING.	(76,547.20)	(70,863.57)	(83,538.87)
E04 · GOVERNANCE.	(472,050.95)	(438,608.50)	(415,957.43)
E05 · LAW ORDER & PUBLIC SAFETY.	(144,130.37)	(138,963.91)	(156,803.99)
E07 · HEALTH.	(693,388.60)	(658,323.86)	(621,625.01)
E08 · EDUCATION & WELFARE.	(111,686.40)	(65,843.21)	(60,600.43)
E09 · HOUSING.	(71,120.01)	(87,055.01)	(87,524.25)
E10 · COMMUNITY AMENITIES.	(452,838.30)	(325,682.84)	(300,321.14)
E11 · RECREATION & CULTURE.	(1,177,211.97)	(590,019.25)	(599,618.01)
E12 · TRANSPORT.	(1,869,761.14)	(2,558,390.43)	(1,985,812.15)
E13 · ECONOMIC SERVICES.	(326,225.61)	(270,897.26)	(327,576.57)
E14 · OTHER PROPERTY & SERVICES.	(41,032.19)	(17,064.99)	(33,845.28)
Total Expense	(5,435,992.74)	(5,221,712.83)	(4,673,223.13)
Net Result	(463,442.58)	(468,158.86)	643,732.72
by N&T	(463,442.58)		
	(0.00)		

NATURE & TYPE SUMMARY OF PROGRAMS

COMBINED TOTAL												
Depreciation	(795,180)	-	(3,085)	(12,196)	(16,340)	(7,917.00)	(20,393)	(8,715)	(51,104)	(421,732)	(8,656)	(245,042)
Employee Costs	(2,890,467)	-	(3,250)	(2,886)	(381,768)	(2,634.91)	(8,616)	(89,395)	(308,564)	(885,523)	(82,753)	(1,125,078)
Insurance	(183,216)	-	(4,192)	(14,250)	(18,737)	(2,308.20)	(8,808)	(1,209)	(11,689)	(764)	(5,318)	(115,941)
Interest Expense	(27,522)	-	-	-	(4,622)	-	(5,483)	(1,673)	(9,987)	-	(4,053)	(1,705)
Loss on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	(1,424,712)	(76,547)	(461,524)	(111,532)	(262,363)	(98,826.29)	(25,279)	(351,847)	(757,511)	(536,903)	(196,890)	1,454,510
Other Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	(114,896)	-	-	(3,267)	(9,559)	-	(2,541)	-	(38,357)	(24,840)	(28,556)	(7,776)
	(5,435,993)	(76,547)	(472,051)	(144,130)	(693,389)	(111,686.40)	(71,120)	(452,838)	(1,177,212)	(1,869,761)	(326,226)	(41,032)
Capital - Grants & Subsidies	738,399	-	-	-	-	-	-	-	276,249	462,150	-	-
Fees & Charges	966,476	12,500	340	11,600	621,750	-	53,290	99,960	41,750	33,000	80,000	12,286
Interest Earnings	124,337	124,337	-	-	-	-	-	-	-	-	-	-
Operating - Grants, Subs, Contr	1,216,981	710,981	100	40,000	-	15,974.55	5,953	48,264	3,000	309,854	41,067	41,787
Other Revenue	2,045	-	-	-	-	-	-	-	2,045	-	-	-
Rates	1,924,313	1,924,313	-	-	-	-	-	-	-	-	-	-
	4,972,550	2,772,131	440	51,600	621,750	15,974.55	59,243	148,224	323,044	805,004	121,067	54,073
	(463,443)	2,695,584	(471,611)	(92,530)	(71,639)	(95,711.85)	(11,877)	(304,614)	(854,168)	(1,064,757)	(205,159)	13,041
	2,695,584	(471,611)	(471,611)	(92,530)	(71,639)	(95,711.85)	(11,877)	(304,614)	(854,168)	(1,064,757)	(205,159)	13,041
	-	-	-	-	(0)	-	-	-	-	-	-	(0)

Schedule 1 - GENERAL PURPOSE FUNDING

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
GENERAL PURPOSE FUNDING				
Operating Income				
I031 - RATES				
I031005	GRV - General Rate	321,504	311,877	310,561
I031010	UV - General Rate	1,416,310	1,387,008	1,379,861
I031015	GRV - Minimum Rate	22,400	17,360	17,360
I031020	UV - Minimum Rate	158,080	146,320	146,320
I031025	Instalment Interest	4,000	4,000	4,569
	Interest charges for rates paid by instalments	4,000		
I031027	Ex-Gratia Rates	769	700	778
	Payment by CBH in lieu of rates	769		
I031030	Interest on overdue rates	8,000	6,000	20,275
	Non payment penalty on rates	8,000		
I031035	Rate Administration Fee	6,500	6,500	6,500
	charge for rates paid by instalments	6,500		
I031040	Rate Enquiries	2,000	2,000	2,130
	property enquiry fees	2,000		
I031041	ESL Administration fee	4,000	4,000	4,000
	fee for raising and collecting ESL	4,000		
I031043	Reimbursements	6,000	6,000	3,465
	Legal and collection costs	6,000		
I031045	Penalty Interest - FESA	-	-	648
	interests charged on overdue ESL	-		
I031060	Interim Rates	5,250	5,000	11,094
	allowance for rating adjustments through the year	5,250		
TOTAL I031 - RATES		1,954,813	1,896,765	1,907,560
I032 - OTHER GPF				
I032010	Grants Commission	232,430	227,687	301,952
I032020	Local Road Grants	436,551	422,343	586,055
I032030	Bridge Grants	36,000	64,000	64,000
I032040	Interest on Investments - Muni	50,000	40,000	50,442
I032050	Interest on Investments - Reserves	62,337	46,516	67,798
TOTAL I032 - OTHER GPF		817,318	800,546	1,070,247
TOTAL I03 - INCOME		2,772,131	2,697,311	2,977,807
Operating Expenditure				
E031 - RATES				
E031010	Valuation Expenses	(5,000)	(9,000)	(17,263)
	Valuation Charges - Interim	(1,000)		
	Revaluation (Annual) UV	(4,000)		
E031020	Collection Costs	(2,000)	(2,000)	(3,315)
	Debt collections costs on o/s rates	(2,000)		
E031025	Search Costs	(500)	(500)	(1,906)
	Title search fees (Rating purposes)	(500)		
E031200	Administration Allocated	(58,409)	(50,217)	(51,662)
	Administration allocated for rating, employers indemnity insurance, register/changes and rate raising collection	(58,409)		
TOTAL E031 - RATES		(65,909)	(61,717)	(74,146)

Schedule 1 - GENERAL PURPOSE FUNDING

	<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
E032 - GENERAL PURPOSE FUNDING			
E032001 Administration Allocated	(10,638)	(9,146)	(9,393)
allowance for Grants Commission annual information			
returns	(10,638)		
TOTAL E032 - GENERAL PURPOSE FUNDING	<u>(10,638)</u>	<u>(9,146)</u>	<u>(9,393)</u>
TOTAL E03 OPERATING EXPENDITURE	<u>(76,547)</u>	<u>(70,864)</u>	<u>(83,539)</u>
NET INCOME	<u>2,695,584</u>	<u>2,626,447</u>	<u>2,894,268</u>

Schedule 4 - GOVERNANCE

		<u>Budget 2011/2012</u>	<u>Budget 2010/2011</u>	<u>Forecast 2010/2011</u>
MEMBERS OF COUNCIL				
Operating Income				
I041 - GOVERNANCE - MEMBERSHIP				
I041020	Reimbursements	100	100	1,064
	Reimbursements of any costs incurred	100		
TOTAL I041 - GOVERNANCE - MEMBERSHIP		100	100	1,064
I042 - GOVERNANCE - OTHER GOVERNANCE				
I042020	Other Minor Income	50	50	-
	Minor income relating to other governance	50		
I042021	Sale of Electoral Rolls	100	100	-
	Charges for Electoral Rolls	100		
I042022	Photocopying	100	100	1
	Charges for photocopying	100		
I042024	FOI Applications	90	90	-
	Charges for FOI requests	90		
TOTAL I042 - GOVERNANCE - OTHER GOVERNANCE		340	340	1
TOTAL I04 INCOME		440	440	1,065
Operating Expenditure				
E041 - GOVERNANCE - MEMBERSHIP				
E041005	Members Sitting Fees	(54,133)	(52,500)	(59,143)
	President's annual fee	(11,200)		
	Councillors annual fee (7 x \$5600) (1x 8/12 of \$5600)	(42,933)		
E041007	Laptops for Councillors	(2,000)	(3,600)	-
	2 ipads	(2,000)		
E041010	Members Training	(2,500)	(2,500)	(1,169)
	Allowance for Councillor training costs	(2,500)		
E041015	Members Travelling	(3,000)	(3,000)	(3,793)
	Allowance for travel to approved meetings	(1,000)		
	Allowance for use of own vehicle when Admin Car not available	(2,000)		
E041021	Members Reimbursements	(7,834)	(8,600)	(9,883)
	Allowance to reimburse costs as per Council policy including:			
	\$1000 per member - telecommunications 8/12 1 member	(7,334)		
	mobile telephone - Shire President	(500)		
E041030	Other Expenses	(3,000)	(3,000)	(1,955)
	gifts and sundries	(1,000)		
	wreaths and flowers	(500)		
	Citizenship presentations	(1,000)		
	Desk name stands and badges	(500)		
E041035	Members conferences/seminars	(17,000)	(15,000)	(13,036)
	Local Govt Convention (Registration, Accommodation & other)	(7,000)		
	WALGA & other meeting expenses	(2,000)		
	Other conferences/seminars including Sandakan	(8,000)		
E041040	President's Allowance	(5,750)	(5,250)	(6,125)
	Annual allowance	(5,750)		
E041045	Deputy President's Allowance	(1,438)	(1,313)	(1,532)
	Annual allowance	(1,438)		
E041050	Council Chamber Expenses	(6,075)	(2,000)	(2,453)
	Contract Cleaning	(2,575)		
	Contract - car park repairs see admin	-		
	Public seating in chambers	(2,500)		
	miscellaneous items	(1,000)		
E041055	Refreshments & Receptions	(26,500)	(26,500)	(20,336)

Schedule 4 - GOVERNANCE

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Christmas Party	(3,000)		
	Council/Committee	(5,000)		
	miscellaneous	(3,500)		
		(500)		
		(100)		
		(20)		
E041065	Insurance	(4,192)	(9,701)	(3,992)
E041066	Subscriptions	(6,910)	(6,210)	(6,361)
	Workbooks			
	Meeting materials			
	other			
E041067	Publications	(1,080)	(1,080)	-
	Council			
	Councillors			
E041068	Election Expenses	(4,250)	-	-
	October 2011	(500)		
	Electoral staff	(250)		
	Election materials	(500)		
	Advertising	(500)		
E041070	Donations	(500)	(500)	-
	allowance for minor donations	(500)		
E041200	Admin Allocation - Members	(101,371)	(87,575)	(87,292)
	Administration applicable to support services to members, preparation & attendance at meetings	(98,371)		
	CEO Review allocation	(3,000)		
E041201	Overheads Allocated	(5,000)	(5,000)	(5,677)
	Portion of Works Manager's costs applicable to support services to members, preparation & attend meetings	(5,000)		
E041298	Depreciation - Members	(3,085)	(3,500)	(3,133)
	Depreciation on Council Chambers furnishings & equipment	(3,085)		
TOTAL E041 - GOVERNANCE - MEMBERSHIP		(255,618)	(236,829)	(225,880)
E042 - GOVERNANCE - OTHER GOVERNANCE				
E042001	Administration Allocated	(211,433)	(181,780)	(187,077)
	Administration applicable to other governance including preparation of budgets, annual financial reports, Annual Report, strategic plans, financial plans, Audit, policy development, research, public relations	(211,433)		
E042003	Overheads allocated	(5,000)	(5,000)	(3,000)
	portion of Works Managers's costs applicable to other governance including preparation of budgets, annual financial reports, Annual Report, strategic plans, financial plans, Audit, policy development, research, public relations	(5,000)		
E042005	Project/Development Funds	-	(15,000)	-
TOTAL E042 - GOVERNANCE - OTHER GOVERNANCE		(216,433)	(201,780)	(190,077)
TOTAL E04 OPERATING EXPENDITURE		(472,051)	(438,609)	(415,957)
NET INCOME		(471,611)	(438,169)	(414,892)

Schedule 5 - LAW ORDER & PUBLIC SAFETY

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Operating Income				
I051 · FIRE PREVENTION				
I051010	Infringements	6,000	6,000	6,350
	Fines and penalties imposed	<u>6,000</u>		
I051020	Hazard Reductions	1,500	1,500	-
	charges for reducing hazards	<u>1,500</u>		
I051025	Sale of Fire Maps	-	-	162
I051030	Reimbursements	-	-	3,945
I051040	ESL Funding Operating Grant	40,000	34,000	27,997
	Operational grant approved for 2011/2012	<u>40,000</u>		
TOTAL I051 · FIRE PREVENTION		<u>47,500</u>	<u>41,500</u>	<u>38,454</u>
I052 · ANIMAL CONTROL				
I052110	Fines and Penalties	500	500	1,500
	Dog and Local Gvt Act fines & penalties	<u>500</u>		
I052120	Impounding Fees	500	500	518
	Pound fees and charges recouped	<u>500</u>		
I052130	Dog Registration	3,000	3,000	2,936
	Dog Registration Fees	<u>3,000</u>		
TOTAL I052 · ANIMAL CONTROL		<u>4,000</u>	<u>4,000</u>	<u>4,954</u>
I053 · OTHER LAW ORDER & PUBLIC SAFETY				
I053005	Charges/Infringements Impounded vehicles	100	100	-
	charges for impounding abandoned vehicles	<u>100</u>		
TOTAL I053 · OTHER LAW ORDER & PUBLIC SAFETY		<u>100</u>	<u>100</u>	<u>-</u>
TOTAL I05 INCOME		<u>51,600</u>	<u>45,600</u>	<u>43,408</u>
Operating Expenditure				
E051 · FIRE PREVENTION				
E051005	Fire Prevention & Support	(2,000)	(1,000)	(10)
	Brigade and administration external costs associated with fire prevention and support	(1,000)		
	annual brigade debrief function	<u>(1,000)</u>		
E051007	Insurance		(13,931)	(13,500)
	see below - new account			
E051008	Bush Fire Plant & Equipment Mtce	-	(9,000)	(10,773)
	split into new accounts			
E051010	Fire Break Inspection	(3,000)	(3,000)	(2,245)
	aerial inspection	<u>(3,000)</u>		
E051011	Control Officer & Brigade Costs	-	(12,690)	(11,064)
	split into new accounts			
E051020	Hazard Reductions	(3,118)	(6,234)	(2,472)
	Wages	(800)		
	Overheads	(1,054)		
	Plant	<u>(1,263)</u>		
esl	E051030 Minor Plant & Equip purchases	(1,000)	(1,000)	(239)
	miscellaneous items under \$1,200	<u>(1,000)</u>		
esl	E051031 Plant & Equipment Maintenance	(1,000)		
	radios, pumps, hoses etc ...	<u>(1,000)</u>		
esl	E051032 Vehicles Maintenance	(12,500)		
	heavy duty appliances, trailers and fast attack	<u>(12,500)</u>		
esl	E051033 Land & Buildings Maintenance	(500)		
	West Boyup Brook Shed	<u>(500)</u>		
esl	E051034 Clothing & Accessories	(8,000)		

Schedule 5 - LAW ORDER & PUBLIC SAFETY

			<u>Budget 2011/2012</u>	<u>Budget 2010/2011</u>	<u>Forecast 2010/2011</u>
		overalls, jackets, helmets, gloves, goggles, badges	(8,000)		
esl	E051035	Utilities, Rates and Taxes	(3,267)		
		phone, electricity, gas, water, rates	(3,267)		
esl	E051036	Other Goods and Services	(4,000)		
		Printing of notices and other costs	(4,000)		
esl	E051037	Insurances	(14,000)		
		brigade members' personal insurance, plant & equip insur.	(14,000)		
	E051025	Boyup Brook Town Fire Station Costs	(55)	(220)	(50)
		ESL	(55)		
	E051150	Loss on Sale of Assets	-	-	(26,950)
	E051200	Administration Allocated	(27,213)	(23,397)	(24,091)
		administration applicable to support for brigades advisory committee and fire prevention	(27,213)		
	E051298	Depreciation - Fire Control	(12,192)	(16,100)	(12,536)
		depreciation on plant and equipment	(12,192)		
TOTAL E051 · FIRE PREVENTION			<u>(91,846)</u>	<u>(86,572)</u>	<u>(103,931)</u>
E052 · ANIMAL CONTROL					
	E052005	Ranger Services	(17,000)	(10,000)	(11,342)
		Bridgetown Ranger for dog & animal control	(17,000)		
	E052010	Dog License Discs	(520)	(200)	(515)
		license discs	(520)		
	E052020	Other Control Expenses	(500)	(1,000)	(714)
		other minor expenditure	(500)		
	E052120	Impounding Fees & Charges	(1,000)	-	(782)
		costs relating to Bridgetown Pound	(1,000)		
	E052200	Administration Allocated	(14,144)	(12,160)	(12,524)
		administration applicable to animal control and registration	(14,144)		
TOTAL E052 · ANIMAL CONTROL			<u>(33,164)</u>	<u>(23,360)</u>	<u>(25,877)</u>
E053 · OTHER LAW ORDER & PUBLIC SAFETY					
	E053010	Local Emergency Management Committee	(1,300)	(1,300)	(1,025)
		SWLGEMA Website maintenance	(300)		
		funding to assist committee with its operation with the Shire	(1,000)		
	E053015	Emergency Equipment Maintenance	(1,952)	(3,036)	(748)
		Wages	(445)		
		Overheads	(586)		
		Plant operation costs	(471)		
		Insurance	(250)		
		Materials	(200)		
	E053017	Administration Allocated - E Mgt	(15,665)	(13,468)	(13,828)
		administration associated with developing emergency management plans and LEMC	(15,665)		
	E053025	Administration Allocated - S&CP	-	(11,028)	(11,393)
	E053050	Other Costs	(200)	(200)	-
		minor costs including impounding vehicles	(200)		
	E053298	Depreciation - Emergency Services	(4)	-	(3)
		Depreciation on Equipment	(4)		
TOTAL E053 · OTHER LAW ORDER & PUBLIC SAFETY			<u>(19,121)</u>	<u>(29,032)</u>	<u>(26,997)</u>
TOTAL E05 OPERATING EXPENDITURE			<u>(144,130)</u>	<u>(138,964)</u>	<u>(156,804)</u>
NET INCOME			<u>(92,530)</u>	<u>(93,364)</u>	<u>(113,396)</u>

Schedule 7 - HEALTH

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Operating Income				
I071 - FAMILY STOP CENTRE				
I071005	Rental - Family Stop Centre	5,250	4,420	3,440
	The YMCA \$25 3 days per week	3,900		
	Boyup Brook Playgroup \$25 1 day per week	1,050		
	other	300		
TOTAL I071 - FAMILY STOP CENTRE		<u>5,250</u>	<u>4,420</u>	<u>3,440</u>
I074 - ADMIN & INSPECTIONS				
I074010	Food Stall Permits	1,000	1,000	731
I074020	Temporary Camp Site Permits	1,000	1,000	1,010
I074025	Registration Fee for Food Business	1,000	1,000	2,693
TOTAL I074 - ADMIN & INSPECTIONS		<u>3,000</u>	<u>3,000</u>	<u>4,434</u>
I076 - BOYUP BROOK MEDICAL SERVICE				
I076010	Surgery Turnover	570,000	550,000	540,015
	Estimated Medical Centre gross income for 2011/2012	570,000		
I076016	Rental & Admin Fee Contract Doctor	25,000	25,000	11,782
I076035	Rental Income	7,000	7,000	6,545
	rental of premises to Physiotherapist	7,000		
I076035	Income - Other	11,500	-	-
	Bush Locum Subsidy	1,500		
	Nurse Practitioner Billings	10,000		
TOTAL I076 - BOYUP BROOK MEDICAL SERVICE		<u>613,500</u>	<u>582,000</u>	<u>558,342</u>
TOTAL I07 INCOME		<u>621,750</u>	<u>589,420</u>	<u>566,216</u>
Operating Expenditure				
E071 - FAMILY STOP CENTRE				
E071005	Family Stop Centre - Building	(11,223)	(12,730)	(9,540)
	Wages - mtce	(538)		
	Overheads - mtce	(659)		
	Plant Operation costs - mtce	(67)		
	Contract - Cleaning	(1,472)		
	Materials - Cleaning	(300)		
	Contract - Pest Control	(135)		
	Contract - Fire extinguisher	(100)		
	Contract - Electrical	(100)		
	Contract - Repairs and Maintenance	(700)		
	Contract - replace air conditioner	(3,000)		
	Materials	(1,200)		
	Water Rates and consumption	(363)		
	Insurance	(302)		
	Rubbish collection charges and ESL	(230)		
	Electricity	(2,057)		
E071007	Family Stop Centre - Grounds	(7,145)	(7,464)	(1,920)
	Wages - mtce	(1,841)		
	Overheads - mtce	(2,255)		
	Plant Operation costs - mtce	(100)		
	Contract - Repairs and Maintenance	(300)		
	Materials	(1,450)		
	o/s - wages	(445)		
	o/s - overheads	(586)		
	o/s - plant operation costs	(168)		
E071010	Donations - Health	-	-	(128)
	donation	-	-	(128)
E071200	Administration Allocated	(10,077)	(8,664)	(8,958)
	Administration applicable to the employers indemnity insurance and maternal infant health	(10,077)		

Schedule 7 - HEALTH

		Budget 2011/2012	Budget 2010/2011	Forecast 2010/2011
E071298	Depreciation	(2,338)	(2,500)	(2,405)
	Depreciation on buildings/contents	(2,338)		
TOTAL E07 - FAMILY STOP CENTRE		(30,783)	(31,358)	(22,950)
E074 - ADMIN & INSPECTIONS				
E074005	Health Administration Services	(15,068)	(15,103)	(12,170)
	Salary Part time EHO	(9,766)		
	Superannuation EHO	(802)		
	additional costs (extra consultancy)	(3,000)		
	Accommodation and Meals	(600)		
	Travelling allowance	(400)		
	conference and training costs	(500)		
E074015	Other Health Administration Costs	(1,150)	(1,150)	(1,366)
	Advertising health related matters	(250)		
	Legal advice health related matters	(500)		
	Subscriptions	(200)		
	other miscellaneous items <i>FRUIT FLY</i>	(200)		
E074200	Administration Allocated	(8,311)	(7,145)	(7,393)
	administration applicable to health admin & inspection	(8,311)		
TOTAL E074 - ADMIN & INSPECTIONS		(24,528)	(23,398)	(20,929)
E075 - PREVENTATIVE SERVICES - OTHER				
E075005	Analytical Expenses	(400)	(400)	(387)
	Local authorities analytical committee	(400)		
TOTAL E075 - PREVENTATIVE SERVICES - OTHER		(400)	(400)	(387)
E076 - OTHER HEALTH - BOYUP BROOK MEDICAL SERVICES				
E076005	Housing General Practitioner - 5 Rogers Ave	(16,794)	(8,725)	(9,521)
	Wages - mtce	(383)		
	Overheads - mtce	(469)		
	Plant Operation costs - mtce	(50)		
	Contract - Pest Control	(135)		
	Contract - electrical	(100)		
	Contract - Repairs and Maintenance	(750)		
	Contract - replace cooker & cabinets	(5,000)		
	Contract - painting	(1,800)		
	Materials	(400)		
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(207)		
	Insurance	(639)		
	Water rates and consumption	(847)		
	Electricity	(2,057)		
	Gas	(300)		
	Rates Rubish Removal and ESL	(230)		
	Interest on Loan 102 - 5 Rogers Ave	(2,913)		
E076006	Depreciation - Housing General Practitioner	(2,701)	(2,780)	(2,777)
	Annual depreciation	(2,701)		
E076010	Medical Centre Building Maintenance	(10,876)	(17,559)	(13,700)
	Wages - mtce	(383)		
	Overheads - mtce	(469)		
	Plant Operation costs - mtce	(50)		
	Contract - Pest Control	(140)		
	Contract - fire extinguisher	(60)		
	Contract - electrical	(100)		
	Contract - Repairs and Maintenance	(500)		
	Materials	(300)		
	o/s - wages	(445)		
	o/s - overheads	(586)		
	o/s - plant operation costs	(39)		

Schedule 7 - HEALTH

		<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
		<u>2011/2012</u>	<u>2010/2011</u>	<u>2010/2011</u>
	Insurance	(801)		
	Water rates and consumption	(605)		
	Electricity	(3,630)		
	Rates Rubish Removal and ESL	(2,770)		
E076011	Depreciation - Medical Centre Building	(8,782)	(9,200)	(9,030)
	Annual depreciation building and furnishings	(8,782)		
E076015	Vehicle - General Practitioner	(8,437)	(931)	(977)
	License	(250)		
	Insurance	(187)		
	Fuel & Oil	(3,900)		
	FBT costs	(3,600)		
	Service & Repairs	(500)		
E076025	Postage, Printing & Stationery	(3,200)	(3,200)	(3,473)
	postage and freight	(800)		
	Subscriptions	(750)		
	Newspapers/journals/magazines	(750)		
	Stationery & Printing	(900)		
E076030	Telephones	(6,750)	(6,750)	(5,832)
	Medical Centre	(5,000)		
	GP Residence	(1,750)		
E076045	Insurance	(16,808)	(16,197)	(19,920)
	Medical indemnity subsidy	(4,346)		
	Workers compensation cover for staff employed at centre	(12,462)		
E076055	Bank Fees	(1,000)	(1,200)	(774)
	fees for Practice bank account and EFPOS facilities	(1,000)		
E076060	Computer/IT Expenses	(20,700)	(12,700)	(10,401)
	Internet connection rental	(700)		
	Rental/Lease of equipment	(9,000)		
	upgrade of printer and server	(8,000)		
	Repairs maintenance and minor items	(2,000)		
	Programme support	(1,000)		
E076065	Medical Supplies	(6,800)	(6,800)	(8,982)
	Medical oxygen	(500)		
	Minor medical equipment	(1,500)		
	Various medical supplies for use in the medical practice	(4,800)		
E076080	Locum Services	(22,500)	(20,000)	-
	Provision for relief Doctor during GP leave	(22,500)		
E076085	Salaries & Allowances	(322,252)	(316,183)	(336,976)
	Salaries & allowance of Medical Practice staff	(322,252)		
	Other contractual arrangements	-		
E076086	Superannuation	(33,376)	(29,491)	(28,804)
	Superannuation of Medical Practice Staff	(33,376)		
E076087	Contract Doctor Salary & Wages	(80,000)	(80,000)	(39,474)
E076090	Staff Training	(4,500)	(4,500)	(524)
	GP Professional Development	(3,000)		
	Allowance for training staff	(1,500)		
E076093	Furnishings & Equipment	(2,000)	(2,000)	(41)
	Provision to purchase additional items with a value less than \$500	(2,000)		
E076095	Sundry Expenses	(1,500)	(1,500)	(14,421)
	Miscellaneous staff related costs	(1,200)		
	Other minor items	(300)		
E076098	Loss on Sale of Assets	-		(7,943)
E076200	Administration Allocated	(40,974)	(35,227)	(36,267)
	Administration applicable to the operation of the Medical Centre	(40,974)		
E076298	Depreciation on GP Vehicle	(2,519)	(3,400)	(2,519)
	Annual depreciation on vehicle	(2,519)		
TOTAL E076 - OTHER HEALTH - BOYUP BROOK MEDICAL SERVICES		(612,469)	(578,343)	(552,357)
E077 - OTHER HEALTH - OTHER				
E077005	Ambulance Centre	-	-	(53)

Schedule 7 - HEALTH

	<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
E077015 Ambulance Subsidy	(18,180)	(17,650)	(17,651)
Allocation to cover the arrangement between the Shire and			
Ambulance Assn to cover residents of the Shire of Boyup Brook	(18,180)		
E077020 Interest on Hospital upgrade loan	(1,709)	(2,602)	(2,602)
Interest on Loan 107	(1,709)		
E077200 Administration Allocated	(5,319)	(4,573)	(4,696)
Administration applicable to other Health	(5,319)		
TOTAL E077 - OTHER HEALTH - OTHER	(25,208)	(24,825)	(25,001)
TOTAL E07 - OPERATING EXPENDITURE	(693,389)	(658,324)	(621,625)
NET INCOME	(71,639)	(68,904)	(55,409)

Schedule 8 - EDUCATION & WELFARE

	Budget 2011/2012	Budget 2010/2011	Forecast 2010/2011
Operating Income			
I081 -OTHER EDUCATION			
I081003 Boyup Brook Community Resource Centre Reimbursements	230	220	-
Insurance, Rubbish Removal ESL & Other	230		
I081005 Rylington Park Reimbursements	5,745	5,472	5,075
Insurance, Rates ESL & Other	5,745		
TOTAL I081 -OTHER EDUCATION	5,975	5,692	5,075
I083 -AGED & DISABLED			
I084008 SWDC Grant - aged needs strategy	8,000		-
anticipated amount for grant funding	8,000		
TOTAL I083 - AGED & DISABLED	8,000	-	-
I084 -OTHER WELFARE			
I084005 Youth Council	-	-	4,238
contributions	-		
I084010 Youth Grant Income	2,000	2,000	-
various potential grant applications	2,000		
TOTAL I084 -OTHER WELFARE	2,000	2,000	4,238
TOTAL I08 - INCOME	15,975	7,692	9,313
Operating Expenditure			
E081 -OTHER EDUCATION			
E081010 Community Resource Centre Building	(2,774)	(6,085)	(1,673)
Wages - mtce	(167)		
Overheads - mtce	(205)		
Plant Operation costs - mtce	(17)		
Contract - electrical	(100)		
Contract - Pest Control	(150)		
Contract - Fire Extinguisher	(50)		
Contract - Repairs & Maintenance	(500)		
Materials	(300)		
Rubbish removal and ESL	(230)		
Insurance	(729)		
o/s - wages	(111)		
o/s - overheads	(146)		
o/s - plant operation costs	(68)		
E081012 Community Resource Centre Grounds Maintenance	(7,413)	(5,057)	(2,245)
Wages - mtce	(622)		
Overheads - mtce	(762)		
Plant Operation costs - mtce	(50)		
Contract - Repairs & Maintenance	(200)		
Materials	(5,000)		
o/s - wages	(222)		
o/s - overheads	(293)		
o/s - plant operation costs	(265)		
E081015 Depreciation - Community Resource Centre	(1,167)	(1,200)	(1,200)
Allowance for building depreciation	(1,167)		
E081020 Rylington Park Maintenance	(33,228)	(5,471)	(5,911)
Wages - mtce	(48)		
Overheads - mtce	(59)		
Plant Operation costs - mtce	(17)		
Contract - Pest Control	(300)		
Contract - Fire Extinguisher	(560)		
Contract - electrical	(400)		
Contract - demolish asbestos unit (part funded from Reserve)	(26,000)		
Materials	(100)		
Rates & ESL	(4,166)		
Insurance	(1,579)		
E081025 Donations	(500)	(1,000)	(1,650)
Student Volunteer Program	(500)		

Schedule 8 - EDUCATION & WELFARE

	<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
E081200 Administration Allocated	(6,670)	(5,735)	(5,914)
Administration applicable to other education services and programmes	(6,670)		
E081298 Depreciation - Rylington Park	(6,750)	(6,950)	(6,936)
Allowance for building depreciation	(6,750)		
TOTAL E081 -OTHER EDUCATION	<u>(58,503)</u>	<u>(31,498)</u>	<u>(25,529)</u>
E083 -AGED & DISABLED			
E083015 Donations	-	-	(500)
E083026 Seniors Christmas Lunch	(750)	(750)	(404)
estimated costs to assist with annual Christmas lunch	(750)		
E083030 Disability Access & Inclusion Plans	(3,500)	(2,000)	(964)
allowance to progress outcomes	(3,500)		
E083035 Aged Needs Strategy	(15,000)		
study costs part funded by SWDC grant	(15,000)		
E083200 Administration Allocated	(7,574)	(6,511)	(6,697)
administration applicable to aged and disabled services and programmes	(7,574)		
TOTAL E083 -AGED & DISABLED	<u>(26,824)</u>	<u>(9,261)</u>	<u>(8,565)</u>
E084 -OTHER WELFARE			
E084005 Administration Allocated	(23,360)	(20,084)	(20,699)
Youth officer services including salary, superannuation and other employee costs, General administration costs	(23,360)		
E084010 Youth Council	(3,000)	(5,000)	(5,808)
Costs associated with youth council programmes			
Activities offset with income (\$2000)	(3,000)		
TOTAL E084 -OTHER WELFARE	<u>(26,360)</u>	<u>(25,084)</u>	<u>(26,507)</u>
TOTAL E08 - OPERATING EXPENDITURE	<u>(111,686)</u>	<u>(65,843)</u>	<u>(60,600)</u>
NET INCOME	<u>(95,712)</u>	<u>(58,151)</u>	<u>(51,288)</u>

Schedule 9 - HOUSING

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Operating Income				
I091 - STAFF HOUSING				
		Nil	Nil	Nil
I092 - OTHER HOUSING				
I092001	Rent - 24A Proctor Street 52 weeks @ \$102.40 per week	5,325	5,720	3,680
I092002	Rent - 24B Proctor Street 52 weeks @ \$125 per week	6,500	4,680	5,400
I092003	Rent - 16A Forrest Street 52 weeks @ \$102.40 per week	5,325	4,680	3,716
I092004	Rent - 16B Forrest Street 52 weeks @ \$145 per week	7,540	4,680	7,140
I092008	Rent - 1 Rogers Avenue GROH lessee	19,760	7,200	13,283
I092009	Rent - 6 Nix Street 52 weeks @ \$170 per week	8,840	5,720	7,360
I092015	Reimbursements South West Health Service insurance BB Citizens Lodge	5,953	6,618	10,203
TOTAL I092 - OTHER HOUSING		59,243	39,298	50,782
TOTAL I09 - INCOME		59,243	39,298	50,782
Operating Expenditure				
E091 - STAFF HOUSING				
E091205	CEO House - 7 Knapp St Wages - mtce Overheads - mtce Plant Operation costs - mtce Contract - Pest Control Contract - Repairs & Maintenance Contract - Electrical Materials Insurance o/s - wages o/s - overheads o/s - plant operation costs	(717) (879) (67) (130) (500) (100) (2,000) (702) (222) (293) (141)	(5,751) (12,188)	(10,956)
E091205	Administration Allocated administration applicable to employees housing expenditure	(3,047)	(11,750)	(12,089)
E091210	Less amount allocated to Administration costs directly attributed to administration	14,120	29,067	28,517
E091298	Depreciation - Council Staff Housing + account E091200 depreciation on Knapp Street house	(5,322) (564) (4,758)	(5,129)	(5,472)
TOTAL E091 - STAFF HOUSING		-	-	0
E092 - OTHER HOUSING				
E092001	Boyup Brook Citizens Lodge Insurance	(5,953)	(6,618)	(5,670)
E092002	Boyup Brook Citizens Lodge Depreciation allowance for building depreciation	(6,808)	(7,000)	(7,000)
E092005	6 Nix Street Wages - mtce Overheads - mtce Plant Operation costs - mtce Contract - pest control Contract - repairs & maintenance Contract - electrical Materials Insurance Rates rubbish removal & ESL	(72) (88) (17) (130) (800) (50) (50) (437) (1,355)	(3,917) (14,892)	(7,038)

Schedule 9 - HOUSING

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Water rates & consumption	(484)		
	Gas cylinder rental	(100)		
	o/s - wages	(111)		
	o/s - overheads	(146)		
	o/s - plant operation costs	(77)		
E092010	24A Proctor Street	(4,791)	(6,399)	(6,654)
	Wages - mtce	(406)		
	Overheads - mtce	(498)		
	Plant Operation costs - mtce	(33)		
	Contract - pest control	(130)		
	Contract - repairs & maintenance	(800)		
	Contract - electrical	(50)		
	Materials	(350)		
	Insurance	(273)		
	Water rates & consumption	(363)		
	Rates rubbish removal & ESL	(1,287)		
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(85)		
E092015	24B Proctor Street	(4,175)	(8,922)	(6,212)
	Wages - mtce	(287)		
	Overheads - mtce	(351)		
	Plant Operation costs - mtce	(33)		
	Contract - pest control	(130)		
	Contract - repairs & maintenance	(800)		
	Contract - electrical	(50)		
	Insurance	(273)		
	Water rates & consumption	(363)		
	Rates rubbish removal & ESL	(1,287)		
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(85)		
E092020	16A Forrest Street	(4,328)	(3,104)	(4,727)
	Wages - mtce	(311)		
	Overheads - mtce	(381)		
	Plant Operation costs - mtce	(33)		
	Contract - pest control	(130)		
	Contract - electrical	(50)		
	Contract - repairs & maintenance	(800)		
	Materials	(100)		
	Insurance	(273)		
	Water rates & consumption	(363)		
	Rates rubbish removal & ESL	(1,287)		
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(85)		
E092025	16B Forrest Street	(4,175)	(2,682)	(4,462)
	Wages - mtce	(287)		
	Overheads - mtce	(351)		
	Plant Operation costs - mtce	(33)		
	Contract - pest control	(130)		
	Contract - electrical	(50)		
	Contract - repairs & maintenance	(800)		
	Insurance	(273)		
	Water rates & consumption	(363)		
	Rates rubbish removal & ESL	(1,287)		
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(85)		
E092035	1 Rogers Avenue	(10,470)	(10,054)	(21,088)
	Wages - mtce	(287)		

Schedule 9 - HOUSING

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Overheads - mtce	(351)		
	Plant Operation costs - mtce	(50)		
	Contract - pest control	(130)		
	Contract - electrical	(50)		
	Contract - repairs & maintenance	(800)		
	Insurance	(624)		
	Water rates & consumption	(605)		
	Rates rubbish removal & ESL	(1,386)		
	Gas cylinder rental	(60)		
	Interest on Loan 115	(5,483)		
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(129)		
E092200	Administration Allocated	(18,241)	(15,683)	(16,177)
	Administration applicable to other housing	(18,241)		
E092297	Depreciation - 1 Rogers Avenue	(4,064)	(4,200)	(4,179)
	allowance for building depreciation	(4,064)		
E092298	Depreciation - Other housing	(4,199)	(7,500)	(4,317)
	allowance for building depreciation	(4,199)		
TOTAL E092 - OTHER HOUSING		(71,120)	(87,055)	(87,524)
TOTAL E09 - OPERATING EXPENDITURE		(71,120)	(87,055)	(87,524)
NET INCOME		(11,877)	(47,757)	(36,743)

Schedule 10 - COMMUNITY AMENITIES

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Operating Income				
I101 - HOUSEHOLD REFUSE				
I101005	Refuse Removal Rates	80,960	73,920	72,672
	Rateable properties 460 assessments @ \$176.00	<u>80,960</u>		
I101010	Tip Charges	8,000	7,500	9,099
	charges for entry to disposal site as per the schedule of fees in the adopted budget	<u>8,000</u>		
I101015	Recycling Scheme	3,000	3,000	8,065
	DrumMuster	1,000		
	Recycling incentive funding	<u>2,000</u>		
I101025	Income from scrap metal	7,000	7,000	5,060
	proceeds from the sale of scrap metal	<u>7,000</u>		
I101030	RLCIP - electricity Transfer Station	-	-	30,000
TOTAL I101 - HOUSEHOLD REFUSE		<u>98,960</u>	<u>91,420</u>	<u>124,896</u>
I104 - SEWERAGE				
I104003	Septic Tank Instal. Inspect fee	2,000	3,000	2,616
	charges for the inspection of new septic tanks and drains	<u>2,000</u>		
TOTAL I104 - SEWERAGE		<u>2,000</u>	<u>3,000</u>	<u>2,616</u>
I105 - PROTECTION OF ENVIRONMENT				
I105002	Landcare Sustainability Officer	38,264	28,698	
	50% share with Bridgetown for provision of Officer	<u>38,264</u>		
TOTAL I105 - PROTECTION OF ENVIRONMENT		<u>38,264</u>	<u>28,698</u>	<u>-</u>
I106 - TOWN PLANNING				
I106006	Planning Application fees	500	500	5,304
	fees as per budget schedule	<u>500</u>		
I106007	Subdivision Clearance charges	1,000	1,000	378
	fees as per budget schedule	<u>1,000</u>		
TOTAL I106 - TOWN PLANNING		<u>1,500</u>	<u>1,500</u>	<u>5,682</u>
I107 - OTHER				
I107005	Burial fees	5,000	5,000	2,678
	fees as per budget schedule	<u>5,000</u>		
I107007	Reservation fees BB Cemetery	500	500	601
	fees as per budget schedule	<u>500</u>		
I107008	Niche Wall fees BB Cemetery	1,500	1,500	1,187
	fees as per budget schedule	<u>1,500</u>		
I107009	License/Other fees BB Cemetery	500	500	601
	fees as per budget schedule plus wall plaques	<u>500</u>		
TOTAL I107 - OTHER		<u>7,500</u>	<u>7,500</u>	<u>5,068</u>
I108 - URBAN STORMWATER DRAINAGE				
I106006	CLGF - Grant funding	-		328,263
TOTAL I108 - STORMWATER DRAINAGE		<u>-</u>	<u>-</u>	<u>328,263</u>
TOTAL I10 - INCOME		<u>148,224</u>	<u>132,118</u>	<u>466,525</u>
Operating Expenditure				
E101 - HOUSEHOLD REFUSE				
E101005	Refuse collection Boyup Brook Townsite	(54,769)	(50,113)	(40,602)
	contractor's cost to empty MGBs			
	470 bins @ \$108.86 per year	(51,164)		
	travel to landfill site \$59.71 per week	(3,105)		
	replacement bins damaged or stolen	<u>(500)</u>		
E101008	Recycling Collect Boyup Brook	(2,386)	(2,386)	(2,392)
	monthly townsite collection bags for recycling	(300)		

Schedule 10 - COMMUNITY AMENITIES

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	(TFR STATION EMPLOYEE)	(2,086)		
	wages	(1,468)		
	superannuation	(118)		
	other employee costs	(100)		
	vehicle allowance	(400)		
E101010	Boyup Brook Transfer Station Operation	(40,206)	(33,328)	(52,063)
	(WORKS OPERATION)	(3,476)		
	o/s - wages	(445)		
	o/s - overheads	(586)		
	o/s - plant operation costs	(936)		
	Wages - mtce	(96)		
	Overheads - mtce	(117)		
	Plant Operation costs - mtce	(17)		
	contract - pest control	(130)		
	contract - electrical	(50)		
	contract - repairs & maintenance	(1,000)		
	Materials	(100)		
	(TFR STATION EMPLOYEE)	(32,730)		
	wages	(28,904)		
	superannuation	(2,487)		
	Employers indemnity insurance	(1,039)		
	Other employee costs	(300)		
	Materials	(1,000)		
	Drum collection costs	(1,000)		
	Lions Club fuel transport recycling	(2,000)		
E101015	Shire Waste Disposal Site Operation	(50,608)	(24,407)	(32,943)
	(WORKS OPERATION)	(21,358)		
	O/S staff -wages	(3,780)		
	O/S staff - overheads	(4,980)		
	O/S staff - plant operation costs	(12,599)		
	Contract - Landfill site revegetation	(21,250)		
	Contract - excavation of pit	(7,500)		
	Materials	(500)		
E101016	Townsite Street Bins	(5,280)	(5,100)	(3,350)
	Contract - cost to empty street bins	(3,780)		
	bin locking posts	(1,000)		
	Replacement bins	(500)		
E101020	Waste Management Satellite towns	(5,428)	(4,118)	(5,230)
	O/S staff -wages	(1,779)		
	O/S staff - overheads	(2,343)		
	O/S staff - plant operation costs	(1,306)		
E101025	Rubbish Tip Loan interest	(1,673)	(1,807)	
	Interest on Loan 112	(1,673)		
E101200	Administration Allocated	(15,262)	(13,122)	(13,481)
	administration applicable to waste collection services , recycling			
	Transfer Station & Disposal site	(15,262)		
E101298	Depreciation - waste management	(6,010)	(5,700)	(6,727)
	depreciation on Transfer Station & Disposal site	(6,010)		
TOTAL E101 - HOUSEHOLD REFUSE		(181,622)	(140,080)	(156,788)
E104 - SEWERAGE				
E104003	Septic Tank Inspections	(480)	(480)	(60)
	Accommodation & meals	(250)		
	Travelling allowance	(130)		
	Conference & training costs	(100)		
E104005	Septic Removal	(900)	-	(821)
	license fees for Stanton Road site	(900)		
TOTAL E104 - SEWERAGE		(1,380)	(480)	(881)

Schedule 10 - COMMUNITY AMENITIES

			<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
E105 - PROTECTION OF ENVIRONMENT					
E105005 Landcare Sustainability			(82,280)	(51,647)	(38,796)
	Landcare/Sustainability Initiative	12mths	(76,530)		
	less offset proposals costs to jobs		10,500		
	support for BBG premises in Bridge Street		(6,000)		
	Environmental officer 1 day/fortnight		(10,250)		
TOTAL E105 - PROTECTION OF ENVIRONMENT			(82,280)	(51,647)	(38,796)
E106 - TOWN PLANNING & REGIONAL DEVELOPMENT					
E106005 Town Planning Admin & Control			(30,000)	(30,000)	(41,237)
	consultant's fees to assist with the administration & control of				
	planning and development including applications strategies subdivisions				
	and amendments				
	Subdivisions and amendments		(25,000)		
	Advertising		(4,000)		
	Other costs		(1,000)		
E106200 Administration Allocated			(18,023)	(15,495)	(15,916)
	administration applicable to the control & processing of development				
	applications planning strategies subdivision & amendments		(18,023)		
TOTAL E106 - TOWN PLANNING & REGIONAL DEVELOPMENT			(48,023)	(45,495)	(57,153)
E107 - OTHER					
E107003 Grave Digging - Cemetery			(6,300)	(5,140)	(2,508)
	O/S staff -wages		(1,668)		
	O/S staff - overheads		(2,197)		
	O/S staff - plant operation costs		(1,836)		
	Contract - digging		(500)		
	Materials		(100)		
E107005 Cemetery Maintenance			(10,734)	(9,638)	(4,593)
	Wages - mtce		(48)		
	Overheads - mtce		(59)		
	Plant Operation costs - mtce		(17)		
	Contract - repairs & maintenance		(200)		
	Relocate toilet, water tank, gazebo		(5,000)		
	O/S staff -wages		(889)		
	O/S staff - overheads		(1,172)		
	O/S staff - plant operation costs		(3,350)		
E107007 Niche Wall plaques			(1,155)	(1,550)	(178)
	O/S staff -wages		(222)		
	O/S staff - overheads		(293)		
	O/S staff - plant operation costs		(111)		
	Contract - repairs & maintenance		(300)		
	Wages - mtce		(96)		
	Overheads - mtce		(117)		
	Plant Operation costs - mtce		(17)		
E107009 Administration Allocated			(6,670)	(5,735)	(5,914)
	administration applicable to Cemetery		(6,670)		
E107010 Toilets - Lions Park			(3,852)	(2,399)	(3,499)
	Wages - mtce		(48)		
	Overheads - mtce		(59)		
	Contract - repairs & maintenance		(100)		
	Contract - cleaning		(3,311)		
	Materials - cleaning		(300)		
	Insurance		(35)		
E107015 Toilets - Railway Station			-	(759)	(460)
E107020 Toilets - Tourist Centre			(9,494)	(3,589)	(5,304)

Schedule 10 - COMMUNITY AMENITIES

		<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
		<u>2011/2012</u>	<u>2010/2011</u>	<u>2010/2011</u>
	Wages - mtce	(120)		
	Overheads - mtce	(146)		
	Plant Operation costs - mtce	(17)		
	Materials - cleaning	(500)		
	Contract - cleaning	(2,576)		
	Contract - repairs & maintenance	(1,500)		
	Contract - septic pumpouts	(900)		
	Contract - plumbing	(600)		
	Contract - painting	(3,000)		
	Insurance	(135)		
E107025	Toilets - Town Hall	(13,534)	(6,909)	(7,575)
	Wages - mtce	(72)		
	Overheads - mtce	(88)		
	Plant Operation costs - mtce	(17)		
	Contract - repairs & maintenance	(800)		
	Contract - cleaning	(7,358)		
	Contract - plumbing	(600)		
	Contract - internal painting	(3,000)		
	Contract - external painting	(1,000)		
	Materials - cleaning	(600)		
E107050	Boyup Brook Entry Statements	(765)	(1,013)	(160)
	o/s - wages	(89)		
	o/s - overheads	(117)		
	o/s - plant operation costs	(17)		
	Contract - painting	(100)		
	Wages - mtce	(191)		
	Overheads - mtce	(234)		
	Plant Operation costs - mtce	(17)		
E107055	Street Furniture	(2,315)	(1,843)	-
	Wages - mtce	(359)		
	Overheads - mtce	(439)		
	Plant Operation costs - mtce	(17)		
	Contract - repairs & maintenance	(1,500)		
E107200	Administration Allocated	(7,125)	(6,126)	(6,262)
	administration applicable to the management of public conveniences street furniture & entry statements	(7,125)		
E107296	Depreciation - Street Furniture	(509)	(530)	(523)
E107297	Depreciation - Public Toilets	(1,785)	(1,850)	(1,835)
E107298	Depreciation - Other Community Services	(411)	(900)	(423)
TOTAL E107 - OTHER		(64,650)	(47,981)	(39,235)
E108 - URBAN STORMWATER DRAINAGE				
E108005	Town Water Harvesting	(74,883)	(40,000)	(2,088)
	drainage study, design and survey	(36,000)		
	refurbishment of dams	(38,883)		(5,380)
	Wages	(14,142)		
	Overheads	(18,629)		
	Plant operation costs	(18,295)		
	Materials	(7,200)		
	Contractors - drainage improvements	(189,562)		
	less portion capitalised	247,829		
TOTAL E108 - URBAN STORMWATER DRAINAGE		(74,883)	(40,000)	(7,468)
TOTAL E10 - OPERATING EXPENDITURE		(452,838)	(325,683)	(300,321)
NET INCOME		(304,614)	(193,565)	166,204

Schedule 11 - RECREATION & CULTURE

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Operating Income				
I111 - PUBLIC HALLS AND CIVIC CENTRES				
I111005	Boyup Brook Hall Hire Fees	1,500	1,500	3,220
	hall hire charges as per budget schedule	<u>1,500</u>		
I111010	Hall Hire Bonds	-	-	370
I111020	Lotteries Grant Funding	34,860	9,000	10,450
	Heritage works at Town Hall	<u>34,860</u>		
I111025	CLGF - grant funding	<u>241,389</u>		<u>37,000</u>
TOTAL I111 - PUBLIC HALLS AND CIVIC CENTRES		<u><u>277,749</u></u>	<u><u>10,500</u></u>	<u><u>51,040</u></u>
I112 -SWIMMING POOL				
I112005	Swimming Pool Subsidy	3,000	3,000	3,000
	State Government Subsidy	<u>3,000</u>		
I112010	Daily Admissions	15,000	15,000	13,446
	fees as per budget schedule	<u>15,000</u>		
I112015	Season Tickets	20,000	15,000	20,509
	fees as per budget schedule	<u>20,000</u>		
I112020	Pool Hire	500	500	458
	fees as per budget schedule	<u>500</u>		
I112035	Equipment Materials Hire	400	400	336
	fees as per budget schedule	<u>400</u>		
I112040	Other Income	700	700	1,200
	miscellaneous income	<u>700</u>		
I112045	Teaching Programme	-	-	1,838
TOTAL I112 -SWIMMING POOL		<u><u>39,600</u></u>	<u><u>34,600</u></u>	<u><u>40,788</u></u>
I113 -OTHER RECREATION				
I113010	Recreation Ground Use	3,000	3,000	3,137
	fees as per budget schedule	<u>3,000</u>		
I113015	Squash Court charges	450	400	443
	fees as per budget schedule	<u>450</u>		
I113025	Reimbursements	100	100	-
	minor reimbursements	<u>100</u>		
I113026	Sale of Minor Plant Items	2,045	2,045	-
	chainsaws	1,070		
	brush cutters and blowers	495		
	hedge trimmer	300		
	shredder vacuum	<u>180</u>		
I113100	Treasury Loan - Bowling Club	-	1,486	2,908
	reimbursement of interest on Loan 117 - Artificial turf	<u>-</u>		
I113136	CLGF Grant - CMF business case	-	-	5,000
	Country Music Festival business case funding	<u>-</u>		
TOTAL I113 -OTHER RECREATION		<u><u>5,595</u></u>	<u><u>7,031</u></u>	<u><u>11,487</u></u>
I115 -LIBRARY				
I115005	Library Income	100	100	182
	charges for lost or damaged books	<u>100</u>		
TOTAL I115 -LIBRARY		<u><u>100</u></u>	<u><u>100</u></u>	<u><u>182</u></u>
TOTAL I11 - INCOME		<u><u><u>323,044</u></u></u>	<u><u><u>52,231</u></u></u>	<u><u><u>103,497</u></u></u>
Operating Expenditure				
E111 - PUBLIC HALLS & CIVIC CENTRES				
E111005	Boyup Brook Town Hall	(25,658)	(36,719)	(40,629)
	Wages - mtce	(406)		
	Overheads - mtce	(498)		
	Plant Operation costs - mtce	(50)		

Schedule 11 - RECREATION & CULTURE

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Contract - repairs & maintenance	(500)		
	Contract - cleaning	(1,472)		
	Contract - fire extinguisher	(100)		
	Contract - pest control	(200)		
	Contract - electrical	(140)		
	Contract - roofing to storage area	(5,900)		
	Contract - replace kitchen lights	(1,000)		
	Materials - cleaning	(500)		
	Materials - other	(4,700)		
	insurance	(3,583)		
	Rubbish removal & ESL	(690)		
	Electricity	(1,210)		
	Water Rates & consumption	(3,267)		
	Gas	(300)		
	o/s - wages	(445)		
	o/s - overheads	(586)		
	o/s - plant operation costs	(111)		
E111006	Boyup Brook Town Hall Gardens	(5,512)	(4,430)	(3,261)
	Contract - car park repairs	(2,000)		
	Gardeners - wages	(1,156)		
	Gardeners - overheads	(1,523)		
	Gardeners - plant operation costs	(832)		
E111010	Dinninup Hall	(6,740)	(4,068)	(3,043)
	Wages - mtce	(143)		
	Overheads - mtce	(176)		
	Plant Operation costs - mtce	(17)		
	Contract - pest control	(380)		
	Contract - fire extinguisher	(630)		
	Contract - repairs & maintenance	(1,000)		
	Contract - electrical	(800)		
	Contract - pump outs	(320)		
	Contract - replace gutters	(2,000)		
	Materials	(250)		
	Insurance	(969)		
	ESL	(55)		
E111015	Kulikup Hall	(1,752)	(1,581)	(1,000)
	Contract - pest control	(190)		
	Contract - fire extinguisher	(325)		
	Contract - electrical	(150)		
	Contract - repairs & maintenance	(500)		
	Insurance	(532)		
	ESL	(55)		
E111020	Mayanup Hall	(1,827)	(1,876)	(1,223)
	Contract - pest control	(190)		
	Contract - fire extinguisher	(160)		
	Contract - electrical	(150)		
	Contract - repairs & maintenance	(250)		
	Insurance	(1,022)		
	ESL	(55)		
E111025	Wilga Hall	(1,571)	(1,092)	(833)
	Contract - pest control	(190)		
	Contract - fire extinguisher	(110)		
	Contract - electrical	(150)		
	Contract - repairs & maintenance	(250)		
	Contract - pump outs	(320)		
	Insurance	(496)		
	ESL	(55)		
E111027	McAlinden Hall	(190)		(165)

Schedule 11 - RECREATION & CULTURE

		Budget 2011/2012	Budget 2010/2011	Forecast 2010/2011
	Contract - pest control	(190)		
E111200	Administration Allocated	(15,371)	(13,215)	(13,987)
	administration applicable to operation of Public Halls	(15,371)		
E111298	Depreciation - Public Halls	(7,323)	(7,980)	(8,182)
	allowance for depreciation of Public Halls	(7,323)		
TOTAL E111 - PUBLIC HALLS & CIVIC CENTRES		(65,943)	(70,960)	(72,323)
E112 - SWIMMING POOL				
E112003	Pool Salaries & Staff Costs	(92,008)	(78,969)	(75,202)
	Salaries	(74,047)		
	Superannuation	(8,261)		
	New manager training - from Leave Reserve	(7,000)		
	Protective clothing / uniforms	(600)		
	Training/conference costs	(1,500)		
	Other minor staff costs	(600)		
E112005	Swimming Pool Maintenance	(35,310)	(30,651)	(32,325)
	Wages - mtce	(120)		
	Overheads - mtce	(146)		
	Plant Operation costs - mtce	(17)		
	Contract - pest control	(200)		
	Contract - fire extinguisher	(50)		
	Contract - repairs & maintenance	(1,000)		
	Contract - electrical	(200)		
	Contract - plumbing	(1,000)		
	Contract - repairs roller door	(600)		
	Contract - entrance rail & gate	(1,000)		
	Materials	(2,000)		
	Materials - cleaning	(1,900)		
	Insurance	(1,147)		
	Electricity	(9,075)		
	Rubbish Removal & ESL	(500)		
	Water rates and consumption	(6,655)		
	Telephone calls and rent	(1,000)		
	Chemicals	(8,500)		
	First aid supplies	(200)		
E112007	Pool Operation Grounds Maintenance	(8,217)	(6,122)	(4,978)
	Gardeners - wages	(2,891)		
	Gardeners - overheads	(3,808)		
	Gardeners - plant operation costs	(1,519)		
E112011	Loan Interest upgrade pool bowl	(9,987)	(10,398)	(10,398)
	interest on loan 114 pool bowl upgrade	(9,987)		(280)
E112200	Administration Allocated	(30,201)	(25,965)	(26,700)
	administration applicable to the operation of the swimming pool	(30,201)		
E112298	Depreciation	(21,048)	(23,031)	(21,643)
	allowance for depreciation on buildings, bowl & improvements	(21,048)		
TOTAL E112 - SWIMMING POOL		(196,771)	(175,136)	(171,526)
E113 - OTHER RECREATION				
E113010	Recreation Ground Change Rooms	(774)	(1,293)	(343)
	Contract - pest control	(140)		
	Contract - fire extinguisher	(50)		
	Contract - electrical	(50)		
	Contract - pump outs	(180)		
	Insurance	(354)		
E113015	Football Clubrooms	(2,612)	(2,962)	(1,254)
	Contract - pest control	(140)		
	Contract - fire extinguisher	(85)		

Schedule 11 - RECREATION & CULTURE

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Contract - electrical	(100)		
	Contract - pump outs	(320)		
	Insurance	(817)		
	Rubbish Removal & ESL	(1,150)		
E113016	Squash Courts	(1,547)	(1,570)	(539)
	Contract - pest control	(130)		
	Contract - fire extinguisher	(50)		
	Contract - electrical	(50)		
	Contract - repairs & maintenance	(1,000)		
	Insurance	(317)		
E113020	Shed between ovals	(315)	(4,566)	(6,429)
	Contract - pest control	(130)		
	Contract - electrical	(50)		
	Contract - repairs & maintenance	(100)		
	Insurance	(35)		
E113025	Toilets - Football Oval	(4,279)	(2,634)	(3,949)
	Wages - mtce	(120)		
	Overheads - mtce	(146)		
	Plant Operation costs - mtce	(17)		
	Contract - cleaning	(2,576)		
	Materials - cleaning	(300)		
	Contract - pest control	(130)		
	Contract - repairs & maintenance	(500)		
	Contract - pump outs	(320)		
	Materials	(50)		
	Insurance	(120)		
E113030	Toilets - Hockey Ground	(4,735)	(3,765)	(3,347)
	Wages - mtce	(167)		
	Overheads - mtce	(205)		
	Plant Operation costs - mtce	(17)		
	Contract - cleaning	(2,576)		
	Materials - cleaning	(300)		
	Contract - pest control	(130)		
	Contract - electrical	(50)		
	Contract - repairs & maintenance	(700)		
	Contract - pump outs	(320)		
	Materials	(50)		
	Insurance	(220)		
E113035	Recreation Ground	(44,444)	(36,605)	(35,010)
	o/s - wages	(8,894)		
	o/s - overheads	(11,717)		
	o/s - plant operation costs	(9,088)		
	Materials	(1,200)		
	Wages - mtce	(383)		
	Overheads - mtce	(469)		
	Plant Operation costs - mtce	(33)		
	Water rates & consumption	(5,082)		
	Electricity	(6,050)		
	Rubbish removal	(528)		
	Fertilizer	(1,000)		
E113040	Hockey Fields	(14,026)	(15,576)	(11,145)
	o/s - wages	(4,002)		
	o/s - overheads	(5,272)		
	o/s - plant operation costs	(3,297)		
	Wages - mtce	(96)		
	Overheads - mtce	(117)		
	Plant Operation costs - mtce	(17)		
	Contract - repairs & maintenance	(200)		
	Insurance	(149)		

Schedule 11 - RECREATION & CULTURE

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Rubbish removal	(176)		
	Fertilizer	(700)		
E113045	Netball/Basketball Courts	(3,044)	(1,269)	(2,502)
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(33)		
	Contract - electrical	(50)		
	Contract - repairs & maintenance	(500)		
	Wages - mtce	(646)		
	Overheads - mtce	(791)		
	Plant Operation costs - mtce	(33)		
	Materials	(300)		
	Rubbish removal	(176)		
E113050	Tennis Complex	(18,789)	(15,032)	(18,393)
	Wages - mtce	(24)		
	Overheads - mtce	(29)		
	Contract - pest control	(130)		
	Contract - fire extinguisher	(50)		
	Contract - electrical	(50)		
	Contract - pump outs	(320)		
	Materials	(100)		
	o/s - wages	(5,559)		
	o/s - overheads	(7,323)		
	o/s - plant operation costs	(3,595)		
	Insurance	(532)		
	Rubbish removal	(230)		
	Water rates & consumption	(847)		
E113060	Walk Trails	(3,117)	(2,215)	(181)
	Gardeners - wages	(667)		
	Gardeners - overheads	(879)		
	Gardeners - plant operation costs	(1,111)		
	Materials	(461)		
E113067	Townsite Gardens	(120,526)	(87,332)	(94,035)
	Contract - repairs & maintenance	(500)		
	o/s - wages	(37,134)		
	o/s - overheads	(48,917)		
	Gardeners - superannuation	(15,998)		
	o/s - plant operation costs	(16,527)		
	Water rates & consumption	(605)		
	Electricity	(847)		
E113070	Jackson Street Reserves	(5,219)	(7,652)	(2,580)
	o/s - wages	(1,112)		
	o/s - overheads	(1,465)		
	o/s - plant operation costs	(2,143)		
	Materials	(500)		
E113075	Lions Park	(1,321)	(1,162)	(955)
	o/s - wages	(334)		
	o/s - overheads	(439)		
	o/s - plant operation costs	(272)		
	Materials	(100)		
	Rubbish removal	(176)		
E113080	Sandakan Park	(15,301)	(15,190)	(12,628)
	Wages - mtce	(669)		
	Overheads - mtce	(820)		
	Plant Operation costs - mtce	(33)		
	Contract - electrical	(80)		
	Contract - repairs & maintenance	(1,000)		
	Materials - gazebo maintenance	(1,000)		
	o/s - wages	(4,447)		

Schedule 11 - RECREATION & CULTURE

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	o/s - overheads	(5,858)		
	o/s - plant operation costs	(1,162)		
	Rubbish removal & ESL	(230)		
E113112	Donation - Boyup Brook Golf Club	(10,000)		
	reimburse cost of mower purchase	(10,000)		
E113082	BB Bowls Club Loan Interest	-		(26,442)
	Interest on Loan 117 - artificial turf	-		
E113085	Other Reserves	(5,129)	(3,460)	(6,360)
	o/s - wages	(1,334)		
	o/s - overheads	(1,757)		
	o/s - plant operation costs	(1,295)		
	Materials & Fertilizer	(500)		
	Water rates & consumption	(242)		
E113095	Pistol Club Insurance	(71)	(79)	(68)
	Pistol Club complex insurance	(71)		
E113105	Skateboard Park	(821)	(3,550)	(558)
	Wages - mtce	(48)		
	Overheads - mtce	(59)		
	Contract - pest control	(100)		
	Contract - electrical	(80)		
	Contract - repairs & maintenance	(300)		
	Insurance	(28)		
	o/s - wages	(89)		
	o/s - overheads	(117)		
E113106	Other Recreation Facilities	(2,136)	(1,785)	(430)
	Insurance	(346)		
	Materials	(200)		
	o/s - wages	(556)		
	o/s - overheads	(732)		
	o/s - plant operation costs	(302)		
E113128	Sundry Plant Items Parks & Gardens	(6,000)	(6,541)	(4,413)
	MISCELLANEOUS ITEMS (ITEM VALUE UNDER \$1200)	(6,000)		
E113135	Music Park Reserve	(13,554)	(14,664)	(6,578)
	Contract - tree risk assessment	(2,000)		
	o/s - wages	(1,557)		
	o/s - overheads	(2,050)		
	o/s - plant operation costs	(2,285)		
	Wages - mtce	(191)		
	Overheads - mtce	(234)		
	Contract - electrical	(150)		
	Contract - repairs & maintenance	(800)		
	Insurance	(354)		
	Water rates & consumption	(3,630)		
	Electricity	(303)		
E113136	CLGF - grant expenditure	(24,689)	-	(3,806)
	CLGF 2010/11 - Bridgetown Project	(24,689)		
E113170	Bowling Green Reserve	(1,353)	-	
	Wages - mtce	(24)		
	Overheads - mtce	(29)		
	Contract - pest control	(150)		
	Contract - electrical	(100)		
	Contract - repairs & maintenance	(1,000)		
	Materials	(50)		
E113175	Tonebridge Country Club	(243)	-	
	Wages - mtce	(72)		
	Overheads - mtce	(88)		
	Plant Operation costs - mtce	(33)		
	Materials	(50)		
E113185	Mayanup Recreation Reserve	(963)	-	
	Wages - mtce	(48)		

Schedule 11 - RECREATION & CULTURE

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Overheads - mtce	(59)		
	Plant Operation costs - mtce	(17)		
	Contract - pest control	(190)		
	Contract - fire extinguisher	(250)		
	Contract - electrical	(300)		(1,026)
	Materials	(100)		
E113175	Water bore for recreation water	(11,000)	-	
	contractor costs to sink water bore	(11,000)		
E113200	Administration Allocated	(19,332)	(16,620)	(17,133)
	Administration applicable to other recreation & sports programmes	(19,332)		
E113250	Support for Country Music Festival	(477,565)	(5,935)	(4,676)
	Wages	(2,224)		
	Overheads	(2,929)		
	Plant operation costs	(706)		
	Hire of extra rubbish bins for town	(300)		
	Self Supporting Loan	(150,000)		
	Donation from Shire for new Centre (Loan)	(300,000)		
	2 days CDO time allocated	(20,906)		
	Materials	(500)		
E113255	Support for UBAS	(2,247)	(3,245)	(3,947)
	Wages	(889)		
	Overheads	(1,172)		
	Plant operation costs	(185)		
E113260	Support for Anzac Day	(748)	(651)	(1,810)
	Wages	(267)		
	Overheads	(351)		
	Plant operation costs	(130)		
E113265	Support for Others	(3,944)	(3,700)	(1,814)
	Wages	(534)		
	Overheads	(703)		
	Plant operation costs	(207)		
	Sandakan Scholarship -provision for 50% Contribution if requested and approved	(2,500)		
E113298	Depreciation - Other Recreation	(14,795)	(13,590)	(15,212)
E113299	Depreciation - Parks & Gardens	(4,930)	(3,590)	(5,069)
TOTAL E113 - OTHER RECREATION		(839,569)	(276,234)	(292,631)
E115 - LIBRARY				
E115005	Library materials	(1,000)	(1,000)	(508)
	materials for the library operation	(1,000)		
E115200	Administration Allocated	(54,478)	(46,837)	(48,182)
	administration applicable to the library operation	(54,478)		
E115298	Depreciation - Library	(1,986)	-	(2,042)
	allowance for the depreciation of furniture & fittings	(1,986)		
TOTAL E114 - LIBRARY		(57,464)	(47,837)	(50,732)
E116 - OTHER CULTURE				
E116005	Museum Maintenance	(2,879)	(2,352)	(3,227)
	Contract - pest control	(200)		
	Contract - fire extinguisher	(120)		
	Contract - electrical	(100)		
	Contract - repairs & maintenance	(1,000)		
	Wages - mtce	(24)		
	Overheads - mtce	(29)		
	Materials	(50)		
	Insurance	(452)		
	Rates rubbish removal and ESL	(420)		
	Electricity	(484)		
E116010	Craft Hut	(7,405)	(11,153)	(2,649)
	Wages - mtce	(167)		
	Overheads - mtce	(205)		

Schedule 11 - RECREATION & CULTURE

	<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Plant Operation costs - m/c	(17)		
Contract - pest control	(130)		
Contract - fire extinguisher	(50)		
Contract - electrical	(50)		
Contract - repairs & maintenance	(200)		
Contract - restump	(6,000)		
Materials	(150)		
Insurance	(145)		
Water rates & consumption	(61)		
Rubbish removal & ESL	(230)		
E116200 Administration Allocated	(6,160)	(5,296)	(5,479)
administration applicable to Heritage & Cultural programmes	(6,160)		
E116298 Depreciation	(1,022)	(1,050)	(1,051)
depreciation of Heritage and Cultural facilities	(1,022)		
TOTAL E116 - OTHER CULTURE	(17,466)	(19,852)	(12,406)
TOTAL E11 - OPERATING EXPENDITURE	(1,177,212)	(590,019)	(599,618)
NET INCOME	(854,168)	(537,788)	(496,121)

Schedule 12 - TRANSPORT

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Operating Income				
I121 - ROADS AND STREETS				
I121010	Regional Road Group Grant	150,000	145,000	145,000
	for Boyup Brook Arthur River Road	<u>150,000</u>		
I121015	Direct Grants - Main Roads	98,254	91,937	91,937
	grant to be received 2011/2012	<u>98,254</u>		
I121020	T.I.R.E.S. - Main Roads	210,000	150,000	150,000
	estimated funding	<u>210,000</u>		
I121025	Roads to Recovery Grant	312,150	306,000	312,066
	Grant Federal Government Programme	<u>312,150</u>		
I121029	Road Contributions	1,500	1,500	-
	owner contributions to new crossovers	<u>1,500</u>		
TOTAL I121 - ROADS AND STREETS		<u>771,904</u>	<u>694,437</u>	<u>699,003</u>
I122 - ROADS AND STREETS MAINTENANCE				
I122010	Street Lighting Subsidy	-	800	
	allowance for annual subsidy	<u>-</u>		
I122050	Reimbursements - Road Mtce	100	100	3,839
	miscellaneous reimbursements	<u>100</u>		
TOTAL I122 - ROADS AND STREETS MAINTENANCE		<u>100</u>	<u>900</u>	<u>3,839</u>
I123 - ROAD PLANT PURCHASES				
I123010	Sale of Plant & Equipment	-	-	72,614
	sale of various items of plant & equipment	<u>-</u>		
I123015	Less Sale of Plant & Equipment	-	-	(72,614)
	sale of various items of plant & equipment	<u>-</u>		
TOTAL I123 - ROAD PLANT PURCHASES		<u>-</u>	<u>-</u>	<u>-</u>
I125 - TRAFFIC CONTROL				
I125010	Commission - Licensing Service	32,500	40,500	32,748
	commissions received from activities as Licensing Agent for DPI	<u>32,500</u>		
I125015	Motor Vehicle Plates	500	500	484
	Admin fee on personalised number plates	<u>500</u>		
TOTAL I125 - TRAFFIC CONTROL		<u>33,000</u>	<u>41,000</u>	<u>33,232</u>
I126 - AERODROME				
I126040	RADS Grant Funding	-	224,044	-
	grant received to upgrade air strip	<u>-</u>		
TOTAL I126 - AERODROME		<u>-</u>	<u>224,044</u>	<u>-</u>
TOTAL I12 - INCOME		<u>805,004</u>	<u>960,381</u>	<u>736,074</u>
Operating Expenditure				
E121 - ROADS & STREETS CONSTRUCTION				
	GRAVEL RE-SHEETING - SHIRE FUNDED	(262,071)	(199,507)	(198,495)
E121037	Terry Road	(62,976)		
	Wages	(14,142)		
	Overheads	(18,629)		
	Plant operation costs	(17,405)		
	Materials	(7,200)		
	Contractors	<u>(5,600)</u>		
E121038	Foster Glen Road	(33,738)		
	Wages	(7,071)		
	Overheads	(9,315)		
	Plant operation costs	(11,253)		
	Materials	(3,600)		
	Contractors	<u>(2,500)</u>		

Schedule 12 - TRANSPORT

			<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
			<u>2011/2012</u>	<u>2010/2011</u>	<u>2010/2011</u>
E121039	Gibbs Street		(33,735)		
	Wages	(7,071)			
	Overheads	(9,315)			
	Plant operation costs	(11,253)			
	Materials	(3,597)			
	Contractors	(2,500)			
E121040	Greenfields Road		(33,824)		
	Wages	(7,071)			
	Overheads	(9,315)			
	Plant operation costs	(11,339)			
	Materials	(3,600)			
	Contractors	(2,500)			
E121031	Gravel/Resheet Asplin Siding Road		(34,805)		
	Wages	(6,782)			
	Overheads	(8,934)			
	Plant operation costs	(12,289)			
	Materials	(3,600)			
	Contractors	(3,200)			
E121041	Aegers Bridge Road		(62,992)		
	Wages	(14,142)			
	Overheads	(18,629)			
	Plant operation costs	(17,421)			
	Materials	(7,200)			
	Contractors	(5,600)			
	T.I.R.E.S. FUNDED WORKS		(209,163)	(149,170)	(149,754)
E121216	T.I.R.E.S. - Westbourne Road		(19,709)		
	Wages	(4,447)			
	Overheads	(5,858)			
	Plant operation costs	(5,553)			
	Materials	(2,250)			
	Contractors	(1,600)			
E121221	T.I.R.E.S. - Camballan Road		(30,172)		
	Wages	(7,071)			
	Overheads	(9,315)			
	Plant operation costs	(8,587)			
	Materials	(3,600)			
	Contractors	(1,600)			
E121218	T.I.R.E.S. - McAlinden Road		(29,625)		
	Wages	(7,204)			
	Overheads	(9,490)			
	Plant operation costs	(8,920)			
	Materials	(2,410)			
	Contractors	(1,600)			
E121222	T.I.R.E.S. - North B Brook Road		(39,560)		
	Wages	(9,383)			
	Overheads	(12,361)			
	Plant operation costs	(11,315)			
	Materials	(4,500)			
	Contractors	(2,000)			
E121223	T.I.R.E.S. - Scotts Brook Road		(20,117)		
	Wages	(600)			
	Overheads	(791)			
	Plant operation costs	(1,576)			
	Contractors	(17,150)			
E121224	T.I.R.E.S. - Mayanup/Tonebridge Road		(50,157)		
	Wages	(800)			
	Overheads	(1,054)			

Schedule 12 - TRANSPORT

			<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Plant operation costs	(2,122)			
	Contractors	<u>(46,180)</u>			
E121225	T.I.R.E.S. - McAlinden Road 2	(19,823)			
	Wages	(4,447)			
	Overheads	(5,858)			
	Plant operation costs	(5,718)			
	Materials	(2,200)			
	Contractors	<u>(1,600)</u>			
	REGIONAL ROAD GROUP FUNDING		(244,403)	(245,875)	(263,180)
E121133	RRG - Boyup Arthur River Road	(244,403)			
	Wages	(41,581)			
	Overheads	(54,775)			
	Plant operation costs	(41,517)			
	Materials	(71,620)			
	Landcare Officer costs	(10,500)			
	Contractors	<u>(24,410)</u>			
	ROADS TO RECOVERY FUNDED		(322,758)	(304,559)	(308,008)
E121089	RTR - McAlinden Road	(176,303)			
	Wages	(34,021)			
	Overheads	(44,816)			
	Plant operation costs	(35,772)			
	Materials	(44,430)			
	Contractors	<u>(17,265)</u>			
E121090	RTR - Kulikup North Road	(138,955)			
	Wages	(23,748)			
	Overheads	(31,283)			
	Plant operation costs	(34,852)			
	Materials	(17,800)			
	Contractors	<u>(31,272)</u>			
E121154	RTR - Abels Road	(7,500)			
	Contractors	<u>(7,500)</u>			
E121250	Crossover Construction	-	-	(1,500)	(1,470)
	Allowance to contribute to new crossovers				(1,660)
	Materials & Contracts	<u>-</u>			
SUB TOTAL EXPENDITURE			(1,038,394)	(900,611)	(922,567)
E121300	Less above works capitalised		559,661	416,847	-
	RTR - McAlinden Road	176,303			
	RTR - Kulikup North Road	138,955			
	RRG - Arthur River Road	<u>244,403</u>			
TOTAL E121 - ROADS AND STREETS CONSTRUCTION			<u>(478,733)</u>	<u>(483,764)</u>	<u>(922,567)</u>
E122 - ROAD MAINTENANCE					
E122005	Depot Building Operation		(39,756)	(19,269)	(10,319)
	Wages - mtce	(143)			
	Overheads - mtce	(176)			
	Contract - Cleaning	(1,840)			
	Materials - cleaning	(200)			
	Materials - safety glasses	(500)			
	Contract - Pest Control	(230)			
	Contract - fire extinguishers	(840)			
	Contract - electrical	(840)			
	Contract - relocate transportable	(18,000)			
	IT Engineering (autocad light, laptop, training)	(4,500)			
	o/s - wages	(1,112)			
	o/s - overheads	(1,465)			
	o/s - plant operation costs	(3,606)			

Schedule 12 - TRANSPORT

			<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
			<u>2011/2012</u>	<u>2010/2011</u>	<u>2010/2011</u>
	Rates ESL & Rubbish Removal	(735)			
	Water rates & consumption	(2,420)			
	Electricity	(2,420)			
	Insurance	(729)			
	RURAL ROAD MAINTENANCE - SHIRE FUNDED		(736,266)	(1,024,805)	(854,153)
E122010	Drains & Culverts				
	Wages	(10,006)			
	Overheads	(13,181)			
	Plant operation costs	(10,464)			
	Materials	(9,500)			
	Contractors	(5,000)	(48,151)	(47,807)	(28,533)
E122015	Maintenance Grading				
	Wages	(110,144)			
	Overheads	(146,325)			
	Plant operation costs	(176,331)			
	Materials	(1,000)	(433,800)	(488,408)	(447,672)
E122020	Repairs & Maintenance				
	Wages	(26,683)			
	Overheads	(35,150)			
	Plant operation costs	(12,382)			
	Materials	(3,600)	(77,815)	(96,151)	(65,820)
E122022	Bridge Repairs & Maintenance				
	Contractor costs	(30,000)			
	Main Roads work - FAGS grant 11/12	(36,000)	(66,000)	(274,000)	(209,487)
E122025	Verge Pruning				
	Wages	(15,120)			
	Overheads	(19,918)			
	Plant operation costs	(14,440)			
	Contract - verge pruning	(35,000)	(84,479)	(88,474)	(79,791)
E122027	Verge Spraying				
	Wages	(6,671)			
	Overheads	(8,787)			
	Plant operation costs	(3,903)			
	Materials	(4,000)	(23,361)	(27,744)	(22,440)
E122035	Crossovers - maintenance				
	Wages	(222)			
	Overheads	(293)			
	Plant operation costs	(1,145)			
	Materials	(1,000)	(2,660)	(2,221)	(410)
	TOWN STREETS MAINTENANCE - SHIRE FUNDED		(63,387)	(51,763)	(46,056)
E122040	Town Services Drainage				
	Wages	(1,445)			
	Overheads	(1,904)			
	Plant operation costs	(940)			
	Contract - plant hire	(1,500)	(5,789)	(4,758)	(2,361)
E122045	Town Services Footpaths				
	Wages	(778)			
	Overheads	(1,025)			
	Plant operation costs	(1,675)			
	Materials	(500)	(3,978)	(2,104)	(3,121)
E122050	Town Services Road Repairs				
	Gardeners - wages	(3,335)			
	Gardeners - overheads	(4,394)			
	Gardeners - plant operation costs	(3,359)			
	Contractor - Bridge St median	(5,000)			
	Materials	(2,000)	(18,088)	(16,416)	(10,980)

Schedule 12 - TRANSPORT

			<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
E122060	Town Services Tree Pruning				
	Gardeners - wages	(6,226)			
	Gardeners - overheads	(8,202)			
	Gardeners - plant operation costs	(1,446)			
	Contract - hire equipment	<u>(1,000)</u>	(16,873)	(10,605)	(14,903)
E122065	Town Services Verge Spraying				
	Gardeners - wages	(3,558)			
	Gardeners - overheads	(4,687)			
	Gardeners - plant operation costs	(914)			
	Materials	<u>(1,000)</u>	(10,158)	(7,130)	(9,181)
E122075	Road Sweeper				
	Materials	(500)			
	Contract - plant hire	<u>(8,000)</u>	(8,500)	(10,750)	(5,510)
E122067	Roman Roads Data Pickup		-	(5,666)	-
	provision to update Roman software	<u>-</u>			
E122070	Emergency Services				
	Wages	(4,447)			
	Overheads	(5,858)			
	Plant operation costs	(8,514)			
	Materials	<u>(1,000)</u>	(19,819)	(16,470)	(16,303)
E122095	Street Lighting		(20,000)	(16,500)	(18,653)
	yearly charges	<u>(20,000)</u>			
E122200	Traffic Signs				
	Wages	(1,779)			
	Overheads	(2,343)			
	Plant operation costs	(1,557)			
	Materials	<u>(7,000)</u>	(12,679)	(12,265)	(11,037)
E122250	Rural Street Addressing		-	(5,000)	(5,977)
	allowance to complete this service	<u>-</u>			
E122298	Depreciation - Transport other		(16,606)	(3,290)	(4,669)
	allowance for annual depreciation	<u>(16,606)</u>			
E122298	Depreciation - Infrastructure		(403,000)	(402,070)	(2,186)
	allowance for depreciation on roads & footpaths	<u>(403,000)</u>			
E122299	Depreciation - Other Infrastructure		(2,126)		
	allowance for depreciation	<u>(2,126)</u>			
TOTAL E122 - ROAD MAINTENANCE			<u>(1,313,639)</u>	<u>(1,557,098)</u>	<u>(969,353)</u>
E123 - ROAD PLANT PURCHASES					
E123010	Loss on Sale of Assets		-	(111,700)	(19,254)
	Loss on assets sold	<u>-</u>			
E123015	Less loss on sale of assets		-	111,700	-
	written back to assets in balance sheet	<u>-</u>			
E123020	Sundry Plant		(6,000)	(6,600)	(4,300)
	various small sundry plant	<u>(6,000)</u>			
TOTAL E123 - ROAD PLANT PURCHASES			<u>(6,000)</u>	<u>(6,600)</u>	<u>(23,554)</u>
E125 - TRAFFIC CONTROL					
E125005	Administration Allocated		(68,913)	(59,248)	(60,967)
	administration applicable to Licensing Service as agent for DPI	<u>(68,913)</u>			
TOTAL E125 - TRAFFIC CONTROL			<u>(68,913)</u>	<u>(59,248)</u>	<u>(60,967)</u>
E126 - AERODROME					
E126005	Air Strip		(2,476)	(1,410)	(1,501)
	Contract - weed control	(720)			
	o/s - wages	(356)			
	o/s - overheads	(469)			
	o/s - plant operation costs	(397)			
	Insurance	<u>(35)</u>			

Schedule 12 - TRANSPORT

	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
	<u>2011/2012</u>	<u>2010/2011</u>	<u>2010/2011</u>
Materials	<u>(500)</u>		
E126050 Airfield Project		(450,270)	(7,871)
TOTAL E126 - AERODROME	<u>(2,476)</u>	<u>(451,680)</u>	<u>(9,372)</u>
TOTAL E12 - OPERATING EXPENDITURE	<u>(1,869,761)</u>	<u>(2,558,390)</u>	<u>(1,985,812)</u>
NET INCOME	<u>(1,064,757)</u>	<u>(1,598,009)</u>	<u>(1,249,738)</u>

Schedule 13 - ECONOMIC SERVICES

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Operating Income				
I132 - TOURISM/AREA PROMOTION				
I132003	Boyup Brook Tourist Centre	4,128	2,128	1,500
	reimbursement of outgoings as per lease agreement	2,128		
	contribution to CDO 1 day per week as agreed	2,000		
I132004	Caravan Park & Complex Charges	50,000	50,000	51,665
	estimated use and income as per charges in budget fee schedule			
	Country Music Festival	28,000		
	Estimated other annual usage	22,000		1,498
I132008	Sheds Flax Mill Charges	9,000	9,000	5,219
	annual lease of two sections of large shed	8,000		
	casual rental of part of large shed	1,000		
I132015	SWDC Grant - promotions	15,000	-	5,000
	tv promotion	5,000		
	Albany/Bunbury route promotion	10,000		
I132030	Country Music Club - CDO share	21,939	21,284	15,000
	contribution to CDO 2 days per week	21,939		
TOTAL I132 - TOURISM/AREA PROMOTION		<u>100,067</u>	<u>82,412</u>	<u>79,882</u>
I133 - BUILDING CONTROL				
I133005	Building Licenses	12,000	12,500	15,254
	contribution from Nannup Shire			
	fees & charges as per Budget schedule	12,000		
I133010	BCITF Levy - Commission	-	-	172
I133015	Builders Reg Board Levy - Commission	-	-	296
TOTAL I133 - BUILDING CONTROL		<u>12,000</u>	<u>12,500</u>	<u>15,721</u>
I137 - OTHER ECONOMIC SERVICES				
I137005	Standpipe Water	9,000	2,000	8,889
	charges for water taken from Standpipes	9,000		
I137006	Dry Season Assistance Grant	-	-	20,000
	unbudgeted this year	-		
I137015	BBG Rental	-	2,650	3,195
	Blackwood Basin Group	-		318
I137060	Grant - Creative Fund Network	-	-	7,000
	unbudgeted this year	-		
TOTAL I137 - OTHER ECONOMIC SERVICES		<u>9,000</u>	<u>4,650</u>	<u>39,402</u>
TOTAL I13 - INCOME		<u>121,067</u>	<u>99,562</u>	<u>135,005</u>
Operating Expenditure				
E132 - TOURISM/AREA PROMOTION				
E132010	Tourist Bay	(1,050)	(934)	(118)
	Wages	(24)		
	Overheads	(29)		
	Contract - Repairs & Maintenance	(250)		
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(55)		
	Rubbish removal	(176)		
E132012	Boyup Brook Tourist Committee	(17,453)	(10,000)	(7,000)
	Donation towards operational costs	(7,000)		
	1 day of CDO time	(10,453)		
E132013	Blackwood Valley Marketing Association	(2,000)	(2,000)	(2,000)
	Donation towards operational costs	(2,000)		
E132019	Community Development Officer	(23,488)	(48,469)	(44,211)
	Wages	(52,266)		
	Conference expenses	(900)		
	Travel and accommodation	(1,682)		
	less allocation - 2 days to Country Music Club E113250	20,906		
	less allocation - 1 day to Tourism Committee E132012	10,453		

Schedule 13 - ECONOMIC SERVICES

		<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
		<u>2011/2012</u>	<u>2010/2011</u>	<u>2010/2011</u>
E132021	WBSA - Trails Project	(3,000)	(3,000)	(3,000)
	Shire contribution to Regional Project	(3,000)		
E132022	Small Business Centre - Warren Blackwood	(2,500)	-	(2,500)
	Shire contribution to Small Bus. Centre	(2,500)		
E132025	Tourist Centre - Building	(15,041)	(13,764)	(9,066)
	Wages - mtce	(669)		
	Overheads - mtce	(820)		
	Plant Operation costs - mtce	(33)		
	Contract - pest control	(130)		
	Contract - fire extinguisher	(50)		
	Contract - repairs & maintenance	(750)		
	Contract - electrical	(600)		
	Contract - upgrade light fittings	(400)		
	Contract - rising damp	(2,000)		
	Contract - Air Cond front room	(2,000)		
	Materials	(700)		
	Plant operation costs	(55)		
	Insurance	(783)		
	Water rates & consumption	(6,050)		
E132026	Boyup Brook Tourist Centre - Grounds	(8,912)	(4,729)	(7,056)
	Gardeners - wages	(3,113)		
	Gardeners - overheads	(4,101)		
	Gardeners - plant operation costs	(1,698)		
E132030	Promotion Activities	(37,631)	(3,631)	(1,676)
	allowance to promote various activities			
	Harvey Dicksons Rodeo sponsorship	(5,000)		
	Publications & brochures	(2,131)		
	SWDC - tv promotion	(10,000)		
	SWDC - Albany/Bunbury route - tourist centre doing work	(20,000)		
	Blackwood Wine Association - advertising	(500)		
E132039	CDO - Superannuation	(5,227)	(5,400)	-
	annual allowance for CDO superannuation	(5,227)		
E132200	Administration Allocated	(16,260)	(13,980)	(14,350)
	administration applicable to tourism & promotion activities	(16,260)		
E132298	Depreciation - Tourist Centre	(2,103)	(2,170)	(2,162)
	allowance for annual depreciation	(2,103)		
E132300	Caravan Park/Flax Mill Operations	(70,313)	(69,918)	(73,967)
	Wages - mtce	(1,195)		(44,317)
	Overheads - mtce	(1,465)		(1,026)
	Plant Operation costs - mtce	(83)		
	Contract - pest control	(300)		
	Contract - fire extinguisher	(1,080)		
	Contract - electrical	(250)		
	Contract - repairs & maintenance	(2,000)		
	Contract - office lighting	(1,000)		
	Materials	(3,325)		
	Contract - caretaker / cleaner	(17,598)		
	Materials - cleaning	(1,000)		
	Water rates & consumption	(7,260)		
	Electricity	(10,285)		
	Insurance	(3,921)		
	Rates rubbish and ESL	(2,698)		
	Telephone	(600)		
	Gas	(500)		
	Interest on Loan 106 - Facilities upgrade	(2,200)		
	Interest on Loan 109 - Water upgrade	(1,853)		
	Contract - plumbing connect/disconnect ablutions	(1,700)		
	Hire costs ablutions Country Music Festival	(10,000)		
E132301	Caravan Park Ground Maintenance	(9,357)	(8,049)	(10,103)
	Gardeners - wages	(2,891)		
	Gardeners - overheads	(3,808)		

Schedule 13 - ECONOMIC SERVICES

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Gardeners - plant operation costs	(2,658)		
E132310	Depreciation - Caravan Park/Flax Mill	(5,421)	(6,330)	(5,544)
	allowance for annual depreciation of buildings, furnishings & equip	(5,421)		
E132330	Administration Allocated	(33,202)	(28,546)	(29,396)
	Administration applicable to the operation of the Caravan Park	(33,202)		
TOTAL E132 - TOURISM/AREA PROMOTION		<u>(252,958)</u>	<u>(220,920)</u>	<u>(257,492)</u>
E133 - BUILDING CONTROL EXPENSES				
E133005	Building Control Services	(24,476)	(16,623)	(23,225)
	Salary - part-time building surveyor	(19,828)		
	Superannuation - part-time building surveyor	(1,628)		
	Accommodation & meals	(1,650)		
	Travelling allowance	(770)		
	Conference & training costs	(500)		
	Other employee costs	(100)		
E133010	Building Control Other Costs	(3,800)	(1,200)	-
	Legal advice - building matters	(500)		
	Subscriptions & legislation	(500)		
	Building Aust's Future Conference	(2,600)		
	Other minor costs	(200)		
E133200	Administration Allocated	(11,950)	(10,274)	(10,611)
	Administration applicable to building control services	(11,950)		
TOTAL E133 - BUILDING CONTROL EXPENSES		<u>(40,226)</u>	<u>(28,097)</u>	<u>(33,836)</u>
E134 - SALEYARDS & MARKETS				
E134015	Saleyards	(103)	(290)	-
	Wages - mtce	(24)		
	Overheads - mtce	(29)		
	Materials	(50)		
E134298	Depreciation - Saleyards & Markets	(280)	(290)	(288)
	allowance for depreciation on saleyards	(280)		
TOTAL E134 - SALEYARDS & MARKETS		<u>(383)</u>	<u>(290)</u>	<u>(288)</u>
E137 - OTHER ECONOMIC DEVELOPMENT				
E137005	Standpipes	(5,040)	(3,700)	(4,559)
	Contract - repairs & maintenance	(200)		
	Water rates & consumption	(4,840)		
E137006	Blackwood Regional Centre Operations	(4,602)	(5,982)	(5,743)
	Contract - pest control	(120)		
	Contract - fire extinguisher	(50)		
	Contract - electrical	(200)		
	Contract - repairs & maintenance	(500)		
	Contract - relocate air cons	(2,500)		
	Wages - mtce	(191)		
	Overheads - mtce	(234)		
	Plant Operation costs - mtce	(17)		
	Insurance	(614)		
	Water rates & consumption	(121)		
	Rubbish removal & ESL	(55)		
E137007	Dry Season Grant - expenditure	(9,337)	-	(9,000)
	provision for expending Grant received	(9,337)		
E137025	Economic Development Projects	-	-	(670)
		-		
E137060	Grant - Creative Network Fund	-	-	(3,720)
	provision for expending Grant received	-		
E137200	Administration Allocated	(12,827)	(11,028)	(11,393)
	Administration applicable to Economic Development projects	(12,827)		
E137298	Depreciation - Develop/Facilities	(852)	(880)	(876)
	provision for depreciation	(852)		
TOTAL E137 - OTHER ECONOMIC DEVELOPMENT		<u>(32,658)</u>	<u>(21,590)</u>	<u>(35,961)</u>

Schedule 13 - ECONOMIC SERVICES

	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
	<u>2011/2012</u>	<u>2010/2011</u>	<u>2010/2011</u>
TOTAL E13 - OPERATING EXPENDITURE	<u>(326,226)</u>	<u>(270,897)</u>	<u>(327,577)</u>
NET INCOME	<u>(205,159)</u>	<u>(171,335)</u>	<u>(192,571)</u>

Schedule 14 - OTHER PROPERTY & SERVICES

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Operating Income				
I141 - PRIVATE WORKS				
I141005	Private Works	12,286	15,000	15,645
	various works - charges as per Budget	12,286		
TOTAL I141 - PRIVATE WORKS		12,286	15,000	15,645
I143 - PUBLIC WORKS OVERHEADS				
I143010	Reimbursements	6,000	6,000	-
	LGIS Insurance - Re OHS	6,000		
I143015	Workers Compensation	-	-	37,766
	payments from insurer	-		
TOTAL I143 - PUBLIC WORKS OVERHEADS		6,000	6,000	37,766
I144 - PLANT OPERATION COSTS				
I144005	Diesel Fuel Rebate	10,787	3,500	33,737
	Federal Government Rebate	10,787		
TOTAL I144 - PLANT OPERATION COSTS		10,787	3,500	33,737
I147 - ADMINISTRATION				
I147005	Reimbursements	25,000	105,000	140,116
	DLG Grant for Strategic planning	25,000		
TOTAL I147 - ADMINISTRATION		25,000	105,000	140,116
TOTAL I14 - INCOME		54,073	129,500	227,264
Operating Expenditure				
E141 - PRIVATE WORKS				
E141005	Private Works	(10,032)	(11,065)	(11,170)
	various works			
	wages	(1,112)		
	overheads	(1,465)		
	plant operation costs	(7,456)		
TOTAL E141 - PRIVATE WORKS		(10,032)	(11,065)	(11,170)
E143 - PUBLIC WORKS OVERHEADS				
E143005	Supervision	(234,822)	(114,655)	(119,379)
	Manager & Supervisory Staff			
	Vehicle costs	(2,427)		
	Salaries & wages	(214,395)		
	Relief Works Manager - funded from Reserve	(18,000)		
E143006	Less Amount Allocated to Members			
	portion to support services to members, preparation & attendance at meetings	5,000	5,000	5,000
E143010	Consultant Engineer	(5,000)	(5,000)	(688)
	Allowance for engineering advice and assistance	(5,000)		
E143011	Works Manager Vehicle Op Costs	(6,638)	(11,536)	(4,092)
	Fuel & oil	(5,400)		
	Depreciation	(388)		
	Services & Repairs	(200)		
	Insurance	(400)		
	License & Other	(250)		
E143012	Waste oil disposal costs	(1,000)	(1,000)	-
	costs to empty waste oil tank	(1,000)		
E143013	FBT Works Staff	(4,500)	(4,500)	(10,072)
	FBT on items provided to works staff	(4,500)		
E143015	Insurance on Works	(34,814)	(29,623)	(33,156)
	Workers compensation insurance premium for works staff	(34,814)		
E143020	Superannuation of works staff	(101,651)	(89,320)	(81,853)

Schedule 14 - OTHER PROPERTY & SERVICES

		Budget 2011/2012	Budget 2010/2011	Forecast 2010/2011
	Shire's contribution to works staff superannuation	(101,651)		
E143021	Sick/Annual Leave/LSL/Public Holidays	(164,722)	(132,742)	(169,947)
	above leave applicable to works staff	(164,722)		
E143025	Protective Clothing	(4,250)	(4,250)	(2,176)
	Protective clothing & items for works staff	(4,250)		
E143030	Uniforms	(4,500)	(4,500)	(4,106)
	uniforms for works staff	(4,500)		
E143033	Conference Expenses	(5,000)	(5,000)	(1,150)
	allowance for conferences for works staff	(5,000)		
E143035	Training & meeting expenses	(23,811)	(23,860)	(14,420)
	allowance for works staff training & attendance at meetings			
	Wages (staff attendance)	(10,447)		
	Vehicle usage	(4,364)		
	Training courses and other courses	(9,000)		
E143045	Occupational Health & Safety	(6,500)	(6,500)	(7,451)
	Allowance for works staff OHS programmes			
	Offset refund from LGIS	(6,000)		
	Programme and training course costs	(500)		
E143050	Other Expenses	(4,244)	(4,244)	(2,418)
	allowance for costs not included in the accounts above	(4,244)		
E143060	Forward Capital Works	-	(36,400)	(10,134)
		-		
E143200	Administration Allocated	(77,069)	(66,260)	(68,439)
	administration applicable to works & services to be distributed as a part of overheads	(77,069)		
SUB TOTAL OPERATING EXPENSES		(673,521.06)	(534,390)	(524,480)
E143290	Less Recovered from Works & Services	667,521	528,391	510,589
TOTAL E143 - PUBLIC WORKS OVERHEADS		(6,000)	(6,000)	(13,891)
E144 - PLANT COST OVERHEADS				
E144005	Repairs Wages	(52,916)	(51,546)	(64,611)
	Wages	(47,435)		
	Superannuation	(5,481)		
E144010	Fuel & Oil	(175,110)	(199,950)	(159,633)
	Fuel & oil purchases	(179,010)		
	less allowance for GP Vehicle	3,900		
E144020	Tyres & Tubes	(27,900)	(21,180)	(13,148)
	Allocation through plant number	(27,900)		
E144030	Parts & Repairs	(40,400)	(44,000)	(42,402)
	allocation for parts and external repairs	(40,400)		
E144050	Licences	(4,679)	(4,863)	(5,313)
	estimated vehicle registration costs	(4,679)		
E144060	Insurance	(22,925)	(21,156)	(21,645)
	Comprehensive motor vehicle insurance costs	(22,925)		
E144070	Blades & Points	(12,000)	(12,000)	(8,467)
	Edges for grader blades & loader buckets ripper points	(12,000)		
E144080	Expendable Tools	(3,000)	(3,000)	(3,961)
	allowance for expendable items/tools required for plant operation	(3,000)		
E144090	Freight Costs	(3,000)	(5,000)	(2,075)
	allowance for freight on parts and repair items	(3,000)		
E144200	Administration Allocated	(14,742)	(6,082)	(6,262)
	allowance for administration costs relating to plant operation/repairs	(14,742)		
E144298	Depreciation	(222,300)	(240,267)	(237,492)
	Depreciation on Plant & Equipment	(222,300)		
SUB TOTAL OPERATING EXPENSES		(578,972.41)	(609,044)	(565,209)
E144290	Less Plant Costs recovered from Works & Services	578,972	609,044	556,424
TOTAL E144 - PLANT COST OVERHEADS		-	0	(8,785)
E146 - SALARIES & WAGES				
E146010	Gross Total Salaries & Wages	(1,927,687)	(2,038,598)	(1,844,060)
	Total wages & salaries paid to all staff	(1,927,687)		

Schedule 14 - OTHER PROPERTY & SERVICES

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
E146200	LESS SALARIES & WAGES ALLOCATED	1,927,687	2,038,598	1,844,060
	wages & salaries allocated to various works & services	1,927,687		
TOTAL E146 - SALARIES & WAGES		-	-	-
E147 - ADMINISTRATION				
E147005	Advertising	(13,000)	(13,000)	(10,467)
	allowance for general advertising	(13,000)		
E147010	Audit Fees	(14,000)	(14,000)	(16,695)
	Audit costs - final 2010/11 & interim 2011/12 + Financial Review	(14,000)		
E147015	Bank Fees	(5,000)	(5,000)	(4,842)
	Fees applicable to Shire bank accounts (not including Medical Practice account)	(5,000)		
E147020	Administration Building Operation Costs	(34,139)	(35,050)	(46,286)
	Wages - mtce	(383)		
	Overheads - mtce	(469)		
	Plant Operation costs - mtce	(33)		
	Contract - Cleaning	(15,763)		
	Materials - cleaning	(1,000)		
	Contract - Pest Control	(270)		
	Contract - fire extinguisher	(100)		
	Contract - electrical	(250)		
	Contract - repairs & maintenance	(1,000)		
	Contract - dishwasher to kitchen/cabinet works	(3,000)		
	o/s - wages	(222)		
	o/s - overheads	(293)		
	o/s - plant operation costs	(111)		
	Insurance	(2,349)		
	Rubbish removal & ESL	(900)		
	Electricity	(5,566)		
	Water rates & consumption	(726)		
	Interest on Loan 110	(1,705)		
E147021	Administration Building Grounds Maintenance	(17,060)	(9,612)	(6,625)
	o/s - wages	(2,891)		
	o/s - overheads	(3,808)		
	o/s - plant operation costs	(1,361)		
	Contract - Car Park repairs	(9,000)		
E147025	IT System Operation & Maintenance	(44,000)	(44,000)	(49,344)
	Software annual support costs	(17,000)		
	Equipment lease costs	(16,000)		
	IT system support	(3,000)		
	Internet charges	(1,200)		
	Website update & charges	(1,000)		
	Hardware repairs & upgrades	(5,800)		
E147030	Consultants	(51,000)	(1,000)	(1,714)
	Financial Planning - DLG	(25,000)		
	Strategic Planning - DLG ✱	(25,000)		
	Consultants - General	(1,000)		
	Consultants - CEO review	(3,000)		
	Less admin allocation to Governance	3,000		
E147032	Asset Management	(80,000)		
	Consultants - asset mgt	(20,000)		
	asset mgt software, training, data migration	(14,000)		
	feature surveys	(46,000)		
E147035	Insurance	(39,872)	(30,796)	(38,223)
	Public/professional Liability (part)			

Schedule 14 - OTHER PROPERTY & SERVICES

		<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
	Officers & Directors Liability (part)			
	Local Government Business Practices Fidelity Guarantee			
	Personal Accident/Travel	(39,872)		
E147045	Legal Expenses	(17,000)	(17,000)	(19,515)
	allowance for general legal advice	(2,000)		
	Legal advice on various leases	(15,000)		
E147050	Office Equipment Maintenance	(19,000)	(9,900)	(19,712)
	Lease Copier/Printer	(4,400)		
	Service costs of Copier/Printer	(12,100)		
	Other minor office equipment & maintenance	(2,500)		
E147055	Postage / Freight	(5,500)	(5,500)	(5,766)
	allowance for postage and general freight costs	(5,500)		
E147060	Printing & Stationery	(15,000)	(15,000)	(16,215)
	allowance for general stationery printing paper etc...	(15,000)		
E147066	Superannuation	(54,109)	(51,246)	(58,599)
	Shire contribution to superannuation of administration staff	(54,109)		
E147067	Salaries	(474,265)	(465,557)	(461,653)
	allocated time for CLGF ablation project	5,000		
	Salaries for all administration staff including p/time Youth Officer	(475,426)		
	CEO package - telephone	(1,000)		
	CEO package - rates, rubbish, esl	(1,355)		
	CEO package - electricity	(1,000)		
	CEO package - water rates & consumption	(484)		
E147068	Administration Vehicle Costs	(14,554)	(24,961)	(12,528)
	Fuel & Oil	(10,700)		
	Depreciation	(2,004)		
	Insurance	(350)		
	Licence & Other	(500)		
	Service & Repairs	(1,000)		
E147069	Fringe Benefits Tax	(6,400)	(10,000)	(10,080)
	FBT on administration staff benefits	(10,000)		
	less allowance for GP vehicle	3,600		
E147070	Subscriptions	(7,531)	(6,000)	(8,856)
	Workplace Relations	(2,446)		
	WALGA Tax Service	(1,115)		
	WALGA Local Laws Service	(820)		
	Procurement Consultancy Service	(1,750)		
	Legislation Updates	(800)		
	Other Subscriptions	(600)		
E147071	Employers Indemnity Insurance	(15,231)	(13,686)	(14,506)
	Workers compensation cover for administration staff	(15,231)		
E147072	Uniform Allowance	(2,400)	(2,400)	(1,649)
	Administration staff uniform allowances	(2,400)		
E147073	Occupation Health & Safety Costs	(5,000)	(5,000)	(185)
	allowance for administration OHS programmes	(5,000)		
E147074	Administration Staff Housing	(14,120)	(29,067)	(28,518)
	allocation from staff housing for net costs 7 Knapp Street	(14,120)		
E147075	Telephones	(14,000)	(14,000)	(12,530)
	Admin phones, fax, & mobile telephones rent & calls	(14,000)		
E147076	Conference/Training/Professional Development	(8,000)	(5,000)	(3,066)
	Professional development for CEO & Finance Manager	(5,000)		
	Conference/training for all administration staff	(3,000)		
E147090	Other Administration Costs	(1,500)	(1,500)	(991)
	allowance for miscellaneous costs	(1,500)		
E147298	Depreciation - Administration	(20,350)	(16,700)	(21,154)

Schedule 14 - OTHER PROPERTY & SERVICES

	<u>Budget</u> <u>2011/2012</u>	<u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>2010/2011</u>
Depreciation of admin building furnishings equipment & fittings	(20,350)		
SUB TOTAL OPERATING EXPENDITURE	<u>(992,031.25)</u>	<u>(844,974)</u>	<u>(869,720)</u>
E147300 Less administration costs allocated	<u>967,031</u>	<u>844,974</u>	<u>869,720</u>
Overhead allocation split over all programs by percentage	<u>967,031</u>		
TOTAL E147 - ADMINISTRATION	<u>(25,000)</u>	<u>(0)</u>	<u>0</u>
TOTAL E14 - OPERATING EXPENDITURE	<u>(41,032)</u>	<u>(17,065)</u>	<u>(33,845)</u>
NET INCOME	<u><u>13,041</u></u>	<u><u>112,435</u></u>	<u><u>193,419</u></u>

Shire of Boyup Brook
Capital Expenditure Budget
2011-2012

Fixed Assets

A0151 - Land & Buildings

A01512 - At Cost

E173000 - Additions - 2011-12

	program
- Town Hall restoration walls etc	18,000
- Town Hall restoration underpinning	31,800
- Town Hall powerboard upgrade	15,000
- Town Hall air conditioning	22,000
- Swimming Pool solar collectors	15,000
- Power connection Transfer Station	10,000
- 7 Knapp St side access paving	5,000
- CLGF funded ablution facility	226,680

Total E173000 - Additions - 2011-12 343,480

A0152 - Infrastructure - Roads only

A01523 - At Cost

E173100 - Additions - 2011-12

E173101 - Capital Works 559,661 Transport

Total E173100 - Additions - 2011-12 559,661

A0153 - Furniture & Equipment

A01532 - At Cost

E173200 - Additions - 2011-12

	program
- Town Hall kitchen dishwasher	6,000
- Chambers IT connections	6,000
- Interactive whiteboard	4,000
- Cabinets - filing system	2,000

Total E173200 - Additions - 2011-12 18,000

A0154 - Plant & Equipment

A01582 - At Cost

E173300 - Additions - 2011-12

	program
- Komatsu 200-5 Loader	200,000
- 4 Tonne Truck	62,000
- Mitsubishi Triton Ute with tipper	26,000
- Ford Ranger Ute 4x4	30,750
- Ford Courier Ute 4x4	14,000
- Box Trailer (mower)	4,500
- Hyundai Sante Fe	40,400
- Commodore International	30,600
- Ford Station Wagon	31,750
- Reel Mower for tennis courts	7,500

Total E173300 - Additions - 2011-12 447,500

A0161 - Infrastructure - Recreation

A01615 - At Cost

E173400 - Additions - 2011-12

	program
E173401 - Swimming Pool Fencing	8,000
E17402 - Basketball/Netball Courts Fencing	5,000
E17403 - upgrade C/Park lighting	3,500
E17404 - drainage for F/Mill shower overflow	3,500

Total E173400 - Additions - 2011-12 20,000

**Shire of Boyup Brook
Capital Expenditure Budget
2011-2012**

A0163 - Footpaths	
A01635 - At Cost	
E173500 - Additions - 2011-12	program
E173501 - Town Footpaths	20,000 Transport
Total E173500 - Additions - 2011-12	<u>20,000</u>
A0166 - Infrastructure - Other	
A01665 - At Cost	
E173600 - Additions - 2011-12	program
- town drainage improvements	248,000
Total E173600 - Additions - 2011-12	<u>248,000</u>
Total Fixed Assets	<u><u>1,656,641</u></u>

Capital Income & Expenditure Budget 2011/2012

Details	Land & Buildings		Furniture & Equipment		Plant & Equipment		Infrastructure		Tools		Total	
	Exp	Inc	Exp	Inc	Exp	Inc	Exp	Inc	Exp	Inc	Exp	Inc
GP Funding												
	0	0	0	0	0	0	0	0	0	0	0	0
Governance												
Chambers sound equipment												
Chambers - IT connections			6,000									
Interactive whiteboard			4,000									
Motor Vehicle												
	0	0	10,000	0	0	0	0	0	0	0	10,000	0
Law Order & Public Safety												
	0	0	0	0	0	0	0	0	0	0	0	0
Health												
Ford Station Wagon					31,750	14,500						
	0	0	0	0	31,750	14,500	0	0	0	0	31,750	14,500
Education & Welfare												
	0	0	0	0	0	0	0	0	0	0	0	0
Housing												
7 Knapp St side access paving	5,000											
	5,000	0	0	0	0	0	0	0	0	0	5,000	0
Community Amenities												
Power connect - transfer station	10,000											
town drainage improvements							248,000					
	10,000	0	0	0	0	0	248,000	0	0	0	258,000	0
Recreation & Culture												
Swimming Pool Fencing							8,000					
Basketball/Netball Courts Fencing							5,000					
Town Hall restoration walls etc	18,000											
Town Hall restoration underpinning	31,800											
Town Hall powerboard upgrade	15,000											
Town Hall kitchen dishwasher			6,000									
Repairs to pool spa												
Town Hall air conditioning	22,000											
Swimming Pool solar collectors	15,000											
CLGF funded ablution facility	226,680											
Mower for Tennis courts					7,500							
	328,480	0	6,000	0	7,500	0	13,000	0	0	0	354,980	0
Transport												
Komatsu 200-5 Loader					200,000	90,000						
4 Tonne Truck					62,000	32,000						
Mitsubishi Triton Ute with tipper					26,000	14,000						
Ford Ranger Ute 4x4					30,750	16,500						
Ford Courier Ute 4x4					14,000	4,000						
Capital works on roads							559,661					
Box Trailer (mower)					4,500	400						
Footpaths - unspecified							20,000					
	0	0	0	0	337,250	156,900	579,661	0	0	0	916,911	156,900
Economic Services												
Flax Mill Ablution Block												
Replace asbestos roof - baling room												
Replace asbestos roof - ablutions							3,500					
upgrade C/Park lighting							3,500					
drainage for F/Mill shower overflow												
Interpretive Centre												
	0	0	0	0	0	0	7,000	0	0	0	7,000	0
Other Property & Services												
Hyundai Sante Fe					40,400	27,000						
Commodore International					30,600	15,000						
Cabinets			2,000									
	0	0	2,000	0	71,000	42,000	0	0	0	0	73,000	42,000

343,480	0	18,000	0	447,500	213,400	847,661	0	0	0	1,656,641	213,400
343480		18000		447500		847661				1656641	1,443,241

cross check

Shire of Boyup Brook
Schedule 15 - Reserve Accounts

		2011/2012 allocation	2011/2012 interest	2011/2012 Budget	2010/2011 Budget	2010/2011 Actual
RESERVE TRANSFERS : from Muni						
<i>Includes interest</i>	<i>a/c #</i>					
Plant Reserve	L01911	33,630	4,199	37,829		
Leave Reserve	L01912		7,015	7,015		
Depot Reserve	L01913		834	834		
Housing Reserve	L01914		964	964		
Emergency Services Reserve	L01915		1,396	1,396		
Insurance Claims Reserve	L01916		598	598		
Flax Mill Sheds Reserve	L01917		1,134	1,134		
Recreation Improvement Reserve	L01918		5,762	5,762		
Commercial Reserve	L01919		19,206	19,206		
Bush Fire Radio Reserve	L01920		539	539		
Rylington Park Reserve	L01921		700	700		
Infrastructure Reserve	L01922		797	797		
Bridge Maintenance & Construction	L01923		1,836	1,836		
Medical Services Reserve	L01924		2,152	2,152		
Swimming Pool Reserve	L01925		362	362		
Town Hall Reserve	L01926		1,479	1,479		
Admin Office Bldg Reserve	L01927		68	68		
Building Maintenance Reserve	L01928		2,036	2,036		
Aged Accommodation Reserve	L01929		883	883		
R2R Supplementary Reserve	L01932					
Road Contributions Reserve	L01934		721	721		
IT Reserve	L01935		3,040	3,040		
Transfer Station Reserve	L01936		2,388	2,388		
Caravan Park Reserve	L01937		4,197	4,197		
Library Furniture Reserve	L01938		31	31		
Airfield Improvements Reserve	L01939					
	L01940					
		33,630	62,337	95,967		-

RESERVE TRANSFERS : from Reserves

	<i>a/c #</i>					
Plant Reserve	L01911					
Leave Reserve	L01912		25,000			
Depot Reserve	L01913					
Housing Reserve	L01914					
Emergency Services Reserve	L01915					
Insurance Claims Reserve	L01916					
Flax Mill Sheds Reserve	L01917					
Recreation Improvement Reserve	L01918		11,000			
Commercial Reserve	L01919					
Bush Fire Radio Reserve	L01920					
Rylington Park Reserve	L01921		18,201			
Infrastructure Reserve	L01922					
Bridge Maintenance & Construction	L01923				160,000	
Medical Services Reserve	L01924					
Swimming Pool Reserve	L01925					
Town Hall Reserve	L01926		29,940			
Admin Office Bldg Reserve	L01927					
Building Maintenance Reserve	L01928					
Aged Accommodation Reserve	L01929					
R2R Supplementary Reserve	L01932					
Road Contributions Reserve	L01934					
IT Reserve	L01935					
Transfer Station Reserve	L01936					
Caravan Park Reserve	L01937				103,644	
Library Furniture Reserve	L01938					
Airfield Improvements Reserve	L01939					
	L01940					
			84,141		283,644	-

difference between Ins and Outs

	<i>a/c #</i>	1-Jul-11 opening balance	to reserves	from reserves	30-Jun-12 closing balance
Plant Reserve	L01911	104,974	37,829		142,803
Leave Reserve	L01912	175,376	7,015	(25,000)	157,391
Depot Reserve	L01913	20,860	834		21,695
Housing Reserve	L01914	24,102	964		25,066
Emergency Services Reserve	L01915	34,905	1,396		36,301
Insurance Claims Reserve	L01916	14,956	598		15,554
Flax Mill Sheds Reserve	L01917	28,358	1,134		29,492
Recreation Improvement Reserve	L01918	144,062	5,762	(11,000)	138,825
Commercial Reserve	L01919	480,140	19,206		499,346
Bush Fire Radio Reserve	L01920	13,476	539		14,016
Rylington Park Reserve	L01921	17,501	700	(18,201)	0
Infrastructure Reserve	L01922	19,913	797		20,709
Bridge Maintenance & Construction	L01923	45,899	1,836		47,735
Medical Services Reserve	L01924	53,792	2,152		55,944
Swimming Pool Reserve	L01925	9,041	362		9,402
Town Hall Reserve	L01926	36,970	1,479	(29,940)	8,509
Admin Office Bldg Reserve	L01927	1,704	68		1,772
Building Maintenance Reserve	L01928	50,901	2,036		52,937
Aged Accommodation Reserve	L01929	22,073	883		22,956
R2R Supplementary Reserve	L01932				0
Road Contributions Reserve	L01934	18,027	721		18,748
IT Reserve	L01935	76,004	3,040		79,045
Transfer Station Reserve	L01936	59,697	2,388		62,085
Caravan Park Reserve	L01937	104,920	4,197		109,117
Library Furniture Reserve	L01938	764	31		794
Airfield Improvements Reserve	L01939	-			-
	L01940	-			-
		1,558,416	95,967	(84,141)	1,570,241
		1,464,675	difference	11,826	
		93,741	15,852		
			109,593		

Schedule of Fees and Charges 2011-2012						
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST	
Rates	Interest on Instalments	Council	GST Free		5.5%	
Rates	Overdue Rates Interest Charge				11%	
Governance Charges		Schedule 4				
	Fax Messages - Outbound - Inclusive of GST					
	Local					
I042022	1st page	Council	GST charged	\$	1.45	
I042022	Extra Page (s)	Council	GST charged	\$	0.65	
	Bunbury					
I042022	1st page	Council	GST charged	\$	2.75	
I042022	Extra Page(s)	Council	GST charged	\$	1.20	
	Perth					
I042022	1st page	Council	GST charged	\$	5.10	
I042022	Extra Page(s)	Council	GST charged	\$	2.40	
	Other WA					
I042022	1st page	Council	GST charged	\$	7.25	
I042022	Extra Pages(s)	Council	GST charged	\$	3.65	
	Interstate					
I042022	1st page	Council	GST charged	\$	12.10	
I042022	Extra Pages(s)	Council	GST charged	\$	6.10	
	Incoming Fax Messages - Inclusive of GST					
I042022	Per page	Council	GST charged	\$	0.65	
	Secretarial Services (Inclusive of GST)					
I042022	Typing Services (including printing)	Council	GST charged	\$	5.85	per page
I042022	Other General Secretarial Services	Council	GST charged	\$	60.00	per hour
I042022	Laminating Documents - A4 Size	Council	GST charged	\$	12.10	per sheet
I042022	Laminating Documents - A3 Size	Council	GST charged	\$	18.20	per sheet
I042022	Research for Historical Information	Council	GST charged	\$	60.60	per hour
	Sale of Photocopies					
	(Inclusive of GST) Price per Page					
	Size					
	A4 single sided					
I042022	1 - 9 copies	Council	GST charged	\$	0.40	
I042022	10 - 50 copies	Council	GST charged	\$	0.35	
I042022	50+ (of same doc)	Council	GST charged	\$	0.30	
	A4 double sided					
I042022	1 - 9 copies	Council	GST charged	\$	0.60	
I042022	10 - 50 copies	Council	GST charged	\$	0.55	
I042022	50+ (of same doc)	Council	GST charged	\$	0.50	
	A3 single sided					
I042022	1 - 9 copies	Council	GST charged	\$	0.55	
I042022	10 - 50 copies	Council	GST charged	\$	0.50	
I042022	50+ (of same doc)	Council	GST charged	\$	0.45	
	A3 double sided					
I042022	1 - 9 copies	Council	GST charged	\$	0.80	
I042022	10 - 50 copies	Council	GST charged	\$	0.70	
I042022	50+ (of same doc)	Council	GST charged	\$	0.65	
I042022	Sale of Council Minutes - Hard Copy			\$	24.20	per meeting
	Council Minutes are available online				FREE	
	Binding Machine & Laminating (incl. GST)					
	Cost per Document					
I042022	Up to 20 pages	Council	GST charged	\$	4.30	
I042022	20 - 50 pages	Council	GST charged	\$	4.40	
I042022	50 + pages	Council	GST charged	\$	5.00	
	Copies of Maps (Inclusive of GST)					
	Cadastral					
I042022	A4 Size	Council	GST charged	\$	0.65	
I042022	A3 Size	Council	GST charged	\$	1.35	
	Topographic					
I042022	A4 Size	Council	GST charged	\$	1.80	
I042022	A3 Size	Council	GST charged	\$	3.70	
	Freedom of Information Charges					
	(GST not applicable)					
I042024	Personal information or amendment of personal information about yourself	Statutory	GST Free		FREE	
I042024	Application for documents (which are non-personal in nature) - Application fee	Statutory	GST Free	\$	30.00	
I042024	Costs associated with dealing with an application	Council	GST Free	\$	33.00	per hour or pro-rata for an hour
I042024	Supervision by staff when access is given to view documents	Council	GST Free	\$	33.00	per hour
I042024	Staff preparation to prepare a transcript or make photocopies	Council	GST Free	\$	33.00	per hour
I042024	Photocopies in relation to a FOI request	Council	GST Free	\$	0.30	per copy
I042024	Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents	Council	GST Free		Actual cost incurred	

Schedule of Fees and Charges 2011-2012					
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST
	• Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed \$25, 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. Financially disadvantaged applicants may obtain a 25% reduction of charges upon request				
	Electoral Roll (GST Included)				
I042021	Sale of Electoral Rolls	Council	GST Charged	\$ 60.60	per copy
	General Purpose Funding	Schedule 1			
I031040	Rate Enquiry Fee (written enquiry and advice)	Council	GST charged	\$ 60.60	
I031040	Enquiries not of a general nature requiring research	Council	GST charged	\$ 48.50	per hour
	Law, Order & Public Safety	Schedule 5			
	Fire prevention (GST included)				
I051025	Sale of Fire Maps - Cost per map	Council	GST Charged	\$ 12.00	
	Hazard Reductions - Cost per lot up to 1000m2	Council	GST Charged	\$ 440.00	
	Hazard Reductions - Lots in excess of 1000m2	Council	GST Charged	\$ 660.00	minimum
	Dog Registrations (GST not applicable)				
	Unsterilised Dog				
I052130	1 Year	Statutory	GST Free	\$ 30.00	
I052130	3 Years	Statutory	GST Free	\$ 75.00	
	Sterilised Dog				
I052130	1 Year	Statutory	GST Free	\$ 10.00	
I052130	3 Years	Statutory	GST Free	\$ 18.00	
I052130	Working Dog	Statutory	GST Free	¼ of Registration Fee	
I052130	Pensioner Concession	Statutory	GST Free	½ of Registration Fee	
I052130	Replacement registration tag	Statutory	GST Free	\$ 2.00	
	Pound Fees (Inclusive of GST)				
I052120	Seizure and impounding of Registered Dog	Council	GST Charged	\$ 60.60	
I052120	Seizure and impounding of Unregistered Dog	Council	GST Charged	\$ 121.20	
I052120	Destruction/disposal of Dog	Council	GST Charged	\$ 121.20	
I052120	Sustenance Fee for Impounded Dogs			\$ 27.50	per day
	Kennel Licence Fees (GST not applicable)				
	Kennel Licence (initial 12 months – Includes application fee)	Council	GST Free	\$ 220.50	
	Kennel Licence renewal (12 months)	Council	GST Free	\$ 110.20	
	Kennel Licence transfer	Council	GST Free	\$ 55.10	
	Other				
	Application to keep more than two dogs	Council	GST Free	\$ 55.10	
	Dangerous Dog Collar and Sign (inc GST)	Council	GST Charged	\$ 55.10	
	Refundable Holding Bond for Restrictive Barking Dog Collar	Council	GST Free	\$ 55.10	
	Impounding Fees				
	Impounded After 6am before 6pm				
	Entire horses, mules, asses, camels, bulls or boars per head	Council	GST Charged	\$ 88.20	
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Council	GST Charged	\$ 44.10	
	Wethers, ewes, lambs, goats, per head	Council	GST Charged	\$ 44.10	
	Impounded After 6pm before 6am				
	Entire horses, mules, asses, camels, bulls or boars per head	Council	GST Charged	\$ 308.00	
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Council	GST Charged	\$ 264.50	
	Wethers, ewes, lambs, goats, per head	Council	GST Charged	\$ 264.50	
	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 60 cents for each 1.0 kms or part thereof in excess of 3 kms shall be paid to the ranger in respect of each animal impounded other than a suckling animal as provided.				
	If the amounts are increased, decreased, or otherwise varied, the amounts as so increased, decreased, or varied are chargeable				
	Sustenance fees				
	Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head			actual costs plus 15% admin fee	
	No charge is payable in respect of a suckling animal under the age of 6 months running with its mother.				
	If the amounts are increased, decreased, or otherwise varied, the amounts as so increased, decreased, or varied are chargeable.				

Schedule of Fees and Charges 2011-2012						
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST	
Health		Schedule 7				
Food Legislation						
I074025	▪ Notification Fee	Council	GST charged	\$	60.00	
I074025	▪ Registration Fee	Council	GST charged	\$	150.00	
I074025	▪ Annual Inspection Fee (high risk business)	Council	GST charged	\$	150.00	
I074025	▪ Annual Inspection Fee (medium/low risk business)	Council	GST charged	\$	90.00	
Local 'Not-for-Profit' organisations will not be charged the Registration or Inspection Fee						
<u>Boyup Brook Medical Centre</u>						
Service		Amount as per Minutes 17/2/11				
Consultations - Short	Council	GST Free	\$	28.00		
Consultations - Standard	Council	GST Free	\$	52.50		
Consultations - Long	Council	GST Free	\$	82.25		
Consultations – Extra Long	Council	GST Free	\$	117.15		
PATS – referral	Council	GST charged		NIL		
Cortisone Injection	Council	GST charged	\$	29.50		
Late Payment Administration fee – over 30 days	Council	GST charged	\$	5.00		
Late Payment Administration fee – over 60 days	Council	GST charged	\$	10.00		
Late Payment Administration fee – over 90 days	Council	GST charged	\$	15.00		
Administration fee for missed appointments (after 2 notices to patient)	Council	GST charged	\$	52.50		
Reports for Third Parties	Council	GST charged	\$	215.25	per hour	
Employment Medical	Council	GST charged	\$	89.25		
Hire of Consulting Rooms – Half Day	Council	GST charged	\$	44.00		
Hire of Consulting Rooms – Half Day – with receptionist	Council	GST charged	\$	55.00		
Hire of Consulting Rooms – Full Day	Council	GST charged	\$	88.00		
Hire of Consulting Rooms – Full Day – with receptionist	Council	GST charged	\$	110.00		
Hire of Consulting Rooms to Visiting health Professionals from Voluntary organizations that do not levy or receive a fee for their services – Half day hire	Council	GST charged	\$	25.00		
Repeat Prescription Fee - private patients	Council	GST charged	\$	6.50		
Repeat Prescription Fee - bulk billed patients	Council	GST charged	\$	3.75		
Repeat Prescription Fee - without seeing the Doctor	Council	GST charged	\$	6.50		

Schedule of Fees and Charges 2011-2012					
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST
Community Amenities		Schedule 10			
Rubbish Removal Charges					
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).					
Definitions as defined by the health Act 1911					
“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					
“Premises”, includes messuages, buildings lands and hereditaments					
Boyup Brook Townsite & Environs (prescribed area)					
E101005	The service charge for 1x240litre MGB collected once per week (52 times/year) (GST FREE) Includes kerbside recycling collection service once per month	Council	GST Free	\$	176.00
E101005	Additional services of 1x240litreMGB collected once per week (52 times/year (GST INC) Cost per additional service including GST	Council	GST Charged	\$	193.60
Pro-rata collection service charges apply from the 1 st of the month following the delivery of the bin (occupiers requiring a new collection service where there was no previous service)					
Boyup Brook Transfer Station and Landfill Charges (Including GST)					
(Note. Recyclable items no charge - including uncontaminated greenwaste, aluminum, steel cans, newspaper, plastic containers, bottles, glass bottles, wax cardboard, corrugated cardboard and other items approved by attendant)					
I101010	Rubbish Removal Pass for Residents not receiving a street collection service (20 x 240 MGBs or equivalent per year)	Council	GST Charged	\$	28.00
I101010	1 x 240 litre Mobile Garbage Bin (and units of 240 litre there-after)	Council	GST Charged	\$	5.00
I101010	Car / Station-wagon Boot Load	Council	GST Charged	\$	10.50
I101010	Van - Utility - Trailer (not exceeding 1.8mx1.2m)	Council	GST Charged	\$	19.00
I101010	Small Truck (2-4 tonne)	Council	GST Charged	\$	42.00
I101010	Medium Truck (4-6 tonne)	Council	GST Charged	\$	48.00
I101010	Truck (6-8 tonne)	Council	GST Charged	\$	71.00
I101010	Truck (8 plus tonne single axle)	Council	GST Charged	\$	95.50
I101010	Truck (8 plus tonne dual axle)	Council	GST Charged	\$	117.50
I101010	Truck (semi trailer 20m³ capacity)	Council	GST Charged	\$	236.00
I101010	Bulk Bins (3m³ or less)	Council	GST Charged	\$	42.00
I101010	Bulk Bin (3m³- 6m³)	Council	GST Charged	\$	48.00
I101010	Bulk Bin (6m³-10m³)	Council	GST Charged	\$	71.50
I101010	Bulk Bin (exceeding 10m³)	Council	GST Charged	\$	120.00
I101010	Asbestos (1m³ or Less minimum Charge)	Council	GST Charged	\$	120.00
I101010	Asbestos (\$100 for the 1 st m³ then \$18.00 per m³ there-after)	Council	GST Charged	\$	19.00
I101010	Plastic Drums (not included in drum muster collection) cost per each 20 litres	Council	GST Charged	\$	4.00
Septic tanks and Drains Pump Outs (incl GST)					
Boyup Brook Townsite (cost per one visit per site)		\$220.00			
Outside Boyup Brook Townsite (cost per one visit per site)		\$200.00			
Plus travel per kilometre (return)		\$1.00			
RECYCLING FROM COMMERCIAL PREMISES					
I101010	small trailer 1.2 x 1.8 x .5 (ie 1 cubic metre)	Council	GST Charged	\$	9.00
I101010	large trailer (2 cubic metres)	Council	GST Charged	\$	19.00

Schedule of Fees and Charges 2011-2012				
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012 Inc GST
	Town Planning	Schedule 10		
	Pursuant to Town Planning (Local Government Planning Fees) Regulations			
	Fees to be paid at the time of application			
	NOTE			
	Town Planning fees are to be in accordance with the Planning and Development Regulations 2009 and any variation made to these during the financial year.			
	1 Determining a development application (other than for an extractive industry) where the estimated cost of the development is			
	(a) not more than \$50,000	Statutory		\$ 135.00
	(b) more than \$50,000 but not more than \$500,000	Statutory		0.31% of the estimated cost of development
	(c) more than \$500,000 but not more than \$2.5 million	Statutory		\$1,550 + 0.25% for every dollar in excess of \$500,000
	(d) more than \$2.5 million but not more than \$5 million	Statutory		\$6,550 + 0.20% for every dollar in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	Statutory		\$11,550 + 0.12% for every dollar in excess of \$5 million
	(f) more than \$21.5 million	Statutory		\$ 31,350.00
	2 Determining a development application (other than for an extractive industry) where the development has commenced or been carried out.	Statutory		The fee in item 1 plus, by way of penalty, twice that fee.
	3 Determining an application for extractive industry where the development has commenced or been carried out.	Statutory		\$ 676.00
	4 Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory		The fee in item 3 plus, by way of penalty, twice that fee
	5 Providing a subdivision clearance for			
	(a) Not more than 5 lots;	Statutory		\$67 per lot;
	(b) More than 5 lots but not more than 195 lots; and	Statutory	7 per lot for the first five lots and \$34 per lot;	
	(c) More than 195 lots	Statutory		\$ 6,756.00
	6 Determining an application for home occupation where the home occupation has not commenced.	Statutory		\$ 203.00
	7 Determining an initial application for home occupation where the home occupation has commenced.	Statutory		The fee in item 6 plus, by way of penalty, twice that
	8 Determining an application for the renewal of a home occupation where the application is made before the approval has expired.	Statutory		\$ 67.00
	9 Determining an application for the renewal of a home occupation where the application is made after the approval has expired.	Statutory		The fee in item 8 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 a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory		\$ 270.00
	11 Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	Statutory		The fee in item 10 plus, by way of penalty, twice that fee
	12 Providing a zoning certificate	Statutory		\$ 67.00
	13 Replying to a property settlement questionnaire	Statutory		\$ 67.00
	14 Providing written planning advice	Statutory		\$ 67.00
	15 Amendments			
	Minor Amendment fee estimate	Statutory		\$ 3,500.00
	Major Amendment fee estimate	Statutory		\$ 5,000.00
	The fee estimate is based upon the following hourly charges and <u>DOES NOT</u> include advertising costs.			
	Director/Shire Planner	Council		\$80.60 per hour + 33.3%
	Manager/Senior Planner	Council		\$61.20 per hour + 33.3%
	Planning Officer	Council		\$33.70 per hour + 33.3%
	Other staff	Council		\$33.70 per hour + 33.3%
	Secretary/administration	Council		\$27.60 per hour + 33.3%
	(The Regulations provide for an additional 33.3% above the nominated hourly charge to recover operating overhead costs).			
	16 Structure Plans	Council		As per Amendment fees.

Schedule of Fees and Charges 2011-2012					
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST
17	Advertising Costs				
	<ul style="list-style-type: none"> Local newspaper, West Australian, or Government Gazette 	Council		100% cost recovery.	
18	Goods and Services Tax (GST)				
	The Goods and Services Tax (GST) <u>does not</u> apply to the following compulsory fees:-				
	<ul style="list-style-type: none"> development applications; subdivision clearances; home occupations; change of use, or zoning certificates 				
	The Goods and Services Tax (GST) <u>does</u> apply to the following services:-				
	<ul style="list-style-type: none"> property settlement questionnaires, written planning advice, scheme amendments; and structure plans. 				
	Other Fees				
19	Single Dwelling where Planning Approval is required.	Statutory		\$	117.00
	(also see note regarding setback reductions).				
20	Additions to Single Dwelling where Planning Approval is required	Statutory		\$	58.50
21	Relocated dwelling	Statutory		As per Development Fee plus the cost of any inspection of the building prior to relocation.	
22	Advertising signage (per sign)	Statutory		\$	50.00
23	For assessment of single dwellings that although not requirement Planning Approval do require assessment for compliance to Residential Design Codes, State solar energy requirements, Council policies, setbacks, etc	Statutory		\$	58.50
24	Bed & Breakfast Accommodation (includes initial health inspection of proposed premises)	Statutory		\$	270.00
25	Building Envelope Relocation				
	Minor Extension	Statutory		\$	117.00
	Complete Relocation	Statutory		\$	234.00
26	Plantations	Statutory		As per Development Fee based upon an average cost of \$1,300 per hectare.	
	Cost per hectare will vary depending upon the species being planted and the density. This should be confirmed with the applicant in each case.				
27	Planning Scheme / Rural Strategy	Statutory		\$	30.00
	PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)				
	Local Newspaper Advertising	Council	GST Charged	\$	157.50
	Notes				
	<ul style="list-style-type: none"> 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 the development application fees set out in Part 1. 				
	OTHER FEES ADDRESSING APPLICATIONS PROCESSED BY PLANNING DEPARTMENT BUT CONCERN ISSUES NOT APPLICABLE TO TOWN PLANNING AND DEVELOPMENT ACT				
	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	GST Free	\$	551.00
	Copy of Town Planning Scheme Text (includes GST)	Council	GST Charged	\$	24.20
	Copy of Local Planning Strategy (colour)(includes GST)	Council	GST Charged	\$	121.20

Schedule of Fees and Charges 2011-2012						
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST	
	Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation):	Council				
	- Where building is located within Shire of Boyup Brook:	Council	GST Charged	\$	220.00	
	- Where building is located within South-West Region of WA:	Council	GST Charged	\$	385.00	
	- Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:	Council	GST Charged	\$	770.00	
	- Where building is located greater than 3 hours drive from Boyup Brook:	Council	GST Charged	\$110.00 per hour including travelling/inspection time		
	Bonds:					
	Relocated Dwellings	Council	GST Free	\$	5,000.00	published docs
	Relocated Outbuildings	Council	GST Free	\$	500.00	
	Boyup Brook Cemetery - All Fees & Charges are inclusive of GST Burials- includes Internment and Grant of Right of Burial at need					
I107005	Interment in grave to depth of 2.13m depth including registration fee (Burial \$635.70, Grant \$114)	Council	GST Charged	\$	787.00	
	Interment of a child (under 13 years) including registration fee (Burial \$317.85, Grant \$57.00)	Council	GST Charged	\$	393.00	
I107005	Interment of any stillborn child in ground set aside for that purpose (Burial \$159.50, Grant \$40)	Council	GST Charged	\$	209.50	
I107005	Interment that requires grave digging by hand including registration fee (Burial \$1349.70, Grant \$114)	Council	GST Charged	\$	1,536.00	
	Extra Charges					
I107005	Interment on a Saturday, Sunday or Public Holiday	Council	GST Charged	\$	290.00	
I107007	Reservation of specific site (25 year tenure) (Includes Grant \$114 and reservation fee \$106.50)	Council	GST Charged	\$	231.50	
	Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment)	Council	GST Charged	\$	69.50	
	Administration fee for re-opening of Grave for second interment	Council	GST Charged	\$	69.50	
	Placement of Ashes					
I107008	Placement in single niche including standard bronze plaque and inscription	Council	GST Charged	\$	370.00	
I107008	Placement in double niche including standard bronze plaque and first inscription	Council	GST Charged	\$	521.00	
I107008	Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council	GST Charged	\$	231.50	
I107008	Reservation of specific site in Niche Wall	Council	GST Charged	\$	115.50	
I107008	Placement of Ashes into existing gravesite	Council	GST Charged	\$	231.50	
I107008	Placement of Ashes into new gravesite (including Grant \$114)	Council	GST Charged	\$	357.00	
I107008	Transfer of Ashes to a new position (plus cost of plaques if required)	Council	GST Charged	\$	231.50	
I107008	Removal of Ashes from Cemetery to authorised family member	Council	GST Charged	\$	115.50	
	Miscellaneous Fees					
I107009	Funeral Directors Annual Licence Fee	Council	GST Charged	\$	115.50	
I107009	Single Funeral Permit	Council	GST Charged	\$	69.50	
I107009	Monumental Masons Annual Licence Fee	Council	GST Charged	\$	115.50	
I107009	Single Monument Permit	Council	GST Charged	\$	69.50	
I107009	Copy of Cemeteries Local Law	Council	GST Charged	\$	25.30	
I107009	Copy of Grant of Right of Burial	Council	GST Charged	\$	13.20	
I107009	Renewal of Grant of Right of Burial	Council	GST Charged	\$	58.50	

Schedule of Fees and Charges 2011-2012

G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST
Recreation & Culture		Schedule 11			
Boyup Brook Hall Hire (Inclusive of GST)					
Type of Function					
All Uses					
I111010	Bond	Council	GST Free	\$	220.00
I111005	Deposit	Council	GST Charged	\$	110.00
I111005	Hire Charge	Council	GST Charged	\$	242.00
Badminton					
I111010	Bond				N/A
I111005	Deposit				N/A
I111005	Hire Charge	Council	GST Charged	\$10.00 for first hour and \$3.00 per hour thereafter	
Gym/Aerobics					
I111010	Bond				N/A
I111005	Deposit				N/A
I111005	Hire Charge		GST Charged	\$10.00 for first hour and \$3.00 per hour thereafter	
Rehearsals (per occasion)		N/A	N/A	\$	16.50
I111010	Bond				N/A
I111005	Deposit				N/A
I111005	Hire Charge	Council	GST Charged	\$	16.50
Kitchen Only					
I111010	Bond	Council	GST Free	\$	70.00
I111005	Hire Charge 1/2 day (prior to or after midday)	Council	GST Charged	\$	20.00
I111005	Hire Charge full day	Council	GST Charged	\$	30.00
Public Meetings (no kitchen)					
I111010	Bond				N/A
I111005	Deposit	Council	GST Charged	\$	55.00
I111005	Hire Charge	Council	GST Charged	\$	120.00
Boyup Brook Community Centre Hire (Inclusive of GST)					
I111005	Daily use (not including kitchen)	Council	GST Charged	\$	82.00
I111005	Night use (not including kitchen)	Council	GST Charged	\$	121.00
Boyup Brook Family Stop Centre (Inclusive of GST)					
I071005	Hire per full day	Council	GST Charged		
I071005	Hire per hour	Council	GST Charged		
Recreation and Sporting Venues (Inclusive of GST)					
I113010	Boyup Brook Football Club per season	Council	GST Charged	\$	766.00
I113010	Boyup Brook Junior Football Club per season	Council	GST Charged	\$	385.00
I113010	Boyup Brook Hockey Council per season	Council	GST Charged	\$	551.00
I113010	Boyup Brook Cricket Club per season	Council	GST Charged	\$	385.00
I113010	Boyup Brook Basketball Association per season	Council	GST Charged	\$	385.00
I113010	Boyup Brook Junior Netball per season	Council	GST Charged	\$	275.00
I113010	Boyup Brook Tennis Club per season	Council	GST Charged	\$	385.00
I113010	Boyup Brook Swimming Club per season	Council	GST Charged	\$	320.00
I113010	Country Music Club of Boyup Brook Charge for use of Music Park per year	Council	GST Charged	\$	551.00
Use of Recreation Facilities by other non Shire community groups(Bond of \$200.00 to be also charged no GST) -					
I113010	Oval	Council	GST Charged	\$	193.00 per day
I113010	Hockey Ground	Council	GST Charged	\$	82.50 per day
I113010	Music Park	Council	GST Charged	\$	193.00 per day
Use of Recreation Facilities by other Shire community groups -					
I113010	Oval	Council	GST Charged	\$	55.00 per day
I113010	Hockey Ground	Council	GST Charged	\$	27.50 per day
I113010	Music Park	Council	GST Charged	\$	55.00 per day
Swimming Pool Entry Fees (Inclusive of GST)					
I112010	Adult entry	Council	GST Charged	\$	5.20
I112010	Spectator entry	Council	GST Charged	\$	2.60
I112010	Pensioner or Seniors Card or Health Care Card Holder entry	Council	GST Charged	\$	2.60
I112010	Child entry – under six years of age	Council	GST Charged	\$	2.10
I112010	Child entry – six years of age and over	Council	GST Charged	\$	5.20
I112010	School Group including entry fee for accompanying parents	Council	GST Charged	\$	2.60
Local School swimming carnivals - supervising teachers					
Australia Day					
Season Tickets					
I112015	Family (includes 2 adults and all children under age of 16 + children over age of 16 who attend a high school, all living in the same residence)	Council	GST Charged	\$	315.00
I112015	Adult and Child 6 years of age or more	Council	GST Charged	\$	158.00
I112015	Child under six years of age	Council	GST Charged	\$	63.00
Vacation Swimming Lessons					

Schedule of Fees and Charges 2011-2012						
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST	
	Spectator entry 10 Day pass	Council	GST Charged	\$	16.50	
	Child/adult 10 Day pass	Council	GST Charged	\$	35.00	
	<i>Other</i>					
I112020	Private hire of Facilities (including Manager) outside normal hours	Council	GST Charged	\$	88.00	per hour
I112025	Spa	Council	GST Charged	\$	3.60	per 1/2 hr
I112040	Gym Equipment use	Council	GST Charged	\$	2.20	per 1/2 hr
I112040	Gym Equipment use - per season	Council	GST Charged	\$	22.00	per person per session
I112030	Crèche (Prior arrangement with Manager)	Council	GST Charged	\$	4.40	per hour
I112040	Use of Showers and not other swimming pool facilities	Council	GST Charged	\$	2.40	
	Library Fees & Charges (Inclusive of GST)					
I115005	Administration fee for lost/damaged	Council	GST Charged	\$	6.00	
I115005	Administration for overdue book (6 Weeks)	Council	GST Charged	\$	6.00	
I115005	Replacement of lost book as per LISWA depreciated value table	LISWA	GST Charged		Cost plus GST	

Schedule of Fees and Charges 2011-2012					
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST
Works & Services Department		Schedule 12			
Works & Services Charges (Inclusive of GST)					
	Application for Temporary Road Closure	Council	Gst Charged	\$	55.00
	Charge for Quotation to set up physical road closures	Council	Gst Charged	\$	121.20
I122050	Temporary Heavy Haulage Approvals (Application Administration charge)	Council	Gst Charged	\$	152.00
Residential Crossovers (Inclusive of GST)					
Shire Contribution					
(Note to receive a contribution the crossover must be built in accordance with Shire specifications)					
I121029	Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	Council	Gst Charged	\$	850.00
I121029	Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council	Gst Charged	\$	850.00
I121029	Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council	Gst Charged	\$	730.00
I121029	Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council	Gst Charged	\$	680.00
I121029	Shire contribution to a gravel crossover is half the cost to a maximum of	Council	Gst Charged	\$	485.00
Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.					
Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete					
Two pipe lengths plus two precast headwalls					
I121029	300mm	Council	Gst Charged	\$	606.00
I121029	375mm	Council	Gst Charged	\$	672.00
Three pipe lengths plus two precast headwalls					
I121029	300mm	Council	Gst Charged	\$	738.00
I121029	375mm	Council	Gst Charged	\$	848.00
Two pipes only (no precast headwalls)					
I121029	300mm	Council	Gst Charged	\$	187.00
I121029	375mm	Council	Gst Charged	\$	253.00
Three pipes only					
I121029	300mm			\$	320.00
I121029	375mm			\$	430.00
Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following					
Length (verge width) = 7m					
Width at boundary line = 3m					
Width at edge of road = 6m					
Area = 31.5m ²					
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					
Other					
Accessing Water from Shire Standpipes – (inclusive of GST)					
I137005	Ad-hoc use	Council	GST Charged	\$	5.50 per kl
Motor Vehicle Special Plates (inclusive of GST)					
I125015	Shire administration fee for Special Series Number Plates	Council	GST Charged	\$	44.00

Schedule of Fees and Charges 2011-2012						
G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST	
Economic Services						
Schedule 13						
Boyup Brook Caravan Park and Flax Mill Camp (Inclusive of GST)						
(Note: 50% deposit required for all bookings within 14 days of registration)						
Caravan Park						
2011 Country Music Festival and other Major Events						
In addition to the charges listed below a \$3.00 per night administration fee applies to all fees for the use of the Flaxmill Caravan Park and Camp during the period of a Major event to cover the additional management costs.						
Ensuite sites						
I132004	2 persons per night	Council	GST Charged	\$	33.00	
I132004	Charge per night for each additional person	Council	GST Charged	\$	13.00	
I132004	Weekly charge for 2 persons	Council	GST Charged	\$	174.00	4 nights x 3 = \$12.00.
Powered sites						
I132004	2 persons per night	Council	GST Charged	\$	23.00	
I132004	Charge per night for each additional person	Council	GST Charged	\$	11.00	\$186.00.
I132004	Weekly charge for 2 persons	Council	GST Charged	\$	141.00	
Camping & No Powered sites						
I132004	2 persons per night	Council	GST Charged	\$	18.00	
I132004	Charge per night for each additional person	Council	GST Charged	\$	10.00	\$263.00
I132004	Weekly charge for 2 persons	Council	GST Charged	\$	99.00	
Recreational Vehicle (RV) In paddocks - no facilities						
	Minimum for 2 people per night	Council	GST Charged	\$	11.00	
	Extra persons	Council	GST Charged	\$	5.50	
Camp Facilities						
I132004	Dormitory Use					
I132004	Charge per person per night	Council	GST Charged		n/a	
I132004	Function Rooms per day	Council	GST Charged	\$	92.00	
I132004	Function Rooms per hour	Council	GST Charged	\$	23.00	
I132004	Laundry					
	Washing machine per cycle	Council	GST Charged	\$	5.50	
	Dryer per cycle	Council	GST Charged	\$	5.50	
I132004	Canoe Hire (including Life Jackets) per hour	Council	GST Charged	\$	10.00	
I132004	Kitchen per day	Council	GST Charged	\$	30.00	as per T/Hall
I132004	Showers Only per use	Council	GST Charged	\$	3.50	
Flaxmill Sheds Storage						
I132008	Storage in Sheds					
I132008	Per square metre per month	Council	GST Charged	\$	2.20	/m2/month
	Minimum monthly Charge	Council	GST Charged	\$	30.30	
Health & Building Control (GST not applicable unless specifically stated)						
All fees are to be paid upon application (excepting building licence application fees) and are						
B&B Accommodation						
I133005	Annual Inspection Fee	Council	GST Free	\$	55.00	
Lodging Houses						
Application/Renewal Registration						
Serviced Apartments						
I133005	▪ Lodging House	Council	GST Free	\$	220.00	
I133005	▪ Holiday Accommodation (Chalets etc)	Council	GST Free	\$	110.00	
Traders						
Thoroughfares & Public Places Local Law						
I133005	▪ Festivals Food Stallholder Event Permit	Council	GST Free	\$	27.50	
I133005	▪ Festivals Stallholder Event Permit	Council	GST Free	\$	27.50	
I133005	▪ Traders (Outdoor Eating Facilities) Ann Fee	Council	GST Free	\$	110.00	
I133005		Council	GST Free		\$50.00 + \$5.00 per m2 of public area used for Outdoor Eating Facilities	
I133005	Building Approval Certificate	Statutory	GST Free		Equivalent of 'Building Application' fees Plus \$50.00	
I133005	Amended Building Plans	Statutory	GST Free	\$	50.00	
I133005	Demolition License (per storey)	Statutory	GST Free	\$	50.00	
I133005	Temporary Accommodation Approval / Renewal (6 mth/annum)	Council	GST Free	\$	105.00	
I133005	Temporary Caravan Park Licence	Statutory	GST Free	\$	100.00	
I133005	Caravan Camping Sites Annual Inspection Fee	Council	GST Free	\$	220.00	
I133005	Swimming Pool Inspection Fee (4 yearly - including GST)	Council	GST Charged	\$	60.50	
I133005	Public Pool Water Testing (per bacteriological sample including GST)	Council	GST Charged	\$	60.50	
Certificates						
Public Building Certificate of Approval						
I133005	▪ Licensed Premises	Council	GST Free	\$	165.00	
I133005	▪ Other Premises	Council	GST Free	\$	110.00	
Section 39 Certificate (Liquor Licence Premises)						
I133005	▪ Permanent Facilities	Council	GST Free	\$	82.50	
I133005	▪ Temporary Facilities (excluding Shire Halls)	Council	GST Free	\$	22.00	

Schedule of Fees and Charges 2011-2012

G/L	Charge Details	Statutory or Council Charge	GST Status	2011/2012	Inc GST
I133005	• Charitable Events	Council	GST Free		
I133005	Copy of Building and/or Septic Plans (where available)	Council	GST Free	\$	27.50
I133005	Monthly Building Statistics (per month including GST)		GST Charged	\$	12.00

Other Property & Services

Schedule 14

Private Works Charges (Inclusive of GST)					
Plant & Machinery (including labour, overheads and parts)					
I141005	Motor Grader	Council	GST Charged		\$171.00 per hour
I141005	Tandem Tip Truck (13 tonne)	Council	GST Charged		\$157.00 per hour
I141005	Tray Top Truck (3 tonne)	Council	GST Charged		\$150.00 per hour
I141005	Utilities (single cab)	Council	GST Charged		\$136.00 per hour
I141005	Utilities (Dual cab)	Council	GST Charged		\$136.00 per hour
I141005	Utility (4WD)	Council	GST Charged		\$136.00 per hour
I141005	Traxcavator Loader	Council	GST Charged		\$204.00 per hour
I141005	Front end Loader	Council	GST Charged		\$204.00 per hour
I141005	Tractors	Council	GST Charged		\$144.00 per hour
I141005	Ride-on Mower	Council	GST Charged		\$136.00 per hour
I141005	10 tonne vibrating Roller	Council	GST Charged		\$171.00 per hour
I141005	16 tonne Multi tyre roller	Council	GST Charged		\$198.00 per hour
I141005	Prime Mover & Low Loader	Council	GST Charged		\$280.00 per hour
Labour					
I141005	Labour and Overheads (only)	Council	GST Charged		\$68.00 per hour
I141005	Materials	Council	GST Charged		Cost + 30% + GST

Note: A fee is charged from leaving Depot to return if job is not separate to Council works

