

# SHIRE OF BOYUP BROOK BUDGET 2012 – 2013



*country choice*



## **MESSAGE FROM YOUR SHIRE PRESIDENT**

**Fellow Councillors, staff members, electors, and interested readers,**

Welcome to the budget of the Boyup Brook Shire Council for the 2012/13 Financial Year.

This report gives a broad overview of what is being proposed for the forthcoming year, with the major emphasis being on the following crucial issues:-

- ✓ Good Financial Management;
- ✓ Preparation for Integrated Strategic Planning, including a Strategic Community Plan;
- ✓ Long Term Financial Planning; and
- ✓ Asset Management Planning on a more structured basis, with high importance being placed on the replacement of existing Assets before pursuing major new assets.

### **GOOD FINANCIAL MANAGEMENT**

This budget has been composed on the need to retain a positive Net Current Assets position, as well as holding sufficient Reserve funds, so as to meet identified needs over the next 3-4 years. This will be further refined with the new plans to be composed and followed.

### **STRATEGIC COMMUNITY PLAN**

A draft Strategic Community Plan has been prepared by consultants, but no final proposals have been completed, and this is expected to occur over the next 3 months. This will need to be aligned to Council's resources, its current level of services, renewal/replacement of assets relating to those services, and its financial capacity. This will be completed by February next year, and new community consultations will then occur.

### **LONG TERM FINANCIAL PLANNING**

Across Australia Long Term Financial Planning is becoming the standard approach, with emphasis being on identifying a Council's financing and resourcing capabilities for the delivery of services, including the timely renewal and replacement of assets linked to the services provided. Ten (10) year Long Term Financial Plans will be prepared, and these will be further refined into a more detailed four (4) year "Corporate Business Plan" [its new 'official' title]. Annual Budgets will become a more precise action plan, but these will need to follow the higher level plans in the future.

A new Workforce Plan is also a statutory requirement, and is currently being compiled.

### **ASSET MANAGEMENT**

New approaches are being pursued with regard to renewal and replacement of existing infrastructure. Over the next 12 months alternative approaches will be examined as to what are the various options for the maintenance and renewals of existing assets.

Action on Asset Renewals is already commencing in earnest in the 2012/13 year, with Council increasing its allocations towards roads, streets, and many buildings.

New works planned for 2012/13 year total just over \$2.955 million, and these Capital items are listed on appendix A of this budget document.

### **CARRY-OVER WORKS FROM PRIOR YEAR**

There are 3 major carry over items at the close of the previous year. They are as follows:

- ✓ Ablutions [Permanent] – Caravan Park
- ✓ Ablutions – Temporary – For use at various events, such as the Country Music Festival
- ✓ Storm Water Harvesting – Continuation of works.

### **CONTINUING WORKS**

It proposed that road grading and rural tree pruning programs will continue to be provided at a high level in 2012/13.

Details of the allocations within Council's Road Works maintenance budget is provided in Schedule 12 [pages 31-33 of blue pages] of the operational budget.

### **NEW COUNCIL FUNDED ROADWORKS**

As stated elsewhere, there has been a loss of \$210,000 pa by the discontinuation of the "TIRES" Roads grants to Council, and this has placed a significant effect on the prioritising of works for the 2012/13 year. Council will use \$161,085 from the Royalties for Regions program to reconstruct parts of Railway Parade in Boyup Brook.

Council will be funding new works of \$10,000 for Abel Street renewal work, \$23,000 on Ritson road, \$20,000 on Footpaths construction, and \$1,600 on crossovers. Council will be self funding \$264,300 of Gravel Re-sheeting works.

### **CAPITAL WORKS - VARIOUS**

The budget has a high level of Capital Works, totalling \$2,955,256, with \$1,317,005 funded from direct grants, and Council's share being \$1,648,251, or \$1,349,751 after plant trade-ins.

A dissection of proposed capital works is included in Appendix A of this budget document.

### **PLANT REPLACEMENT PROGRAM**

A new plant replacement program was adopted in June 2012, and this year's proposals involve replacements in accordance with that program. The largest is a grader replacement.

The level of plant assets are matched to the current staffing levels and planned workloads, and these will be reviewed every 12 months. This demonstrates a planned approach to the optimal utilisation of assets and the most advantageous timing of replacements so as to minimise the net changeover costs, or offset the increased equipment servicing costs.

The replacement schedule demonstrates net expenditure on plant of \$278,000 per year, and this is currently planned to occur each financial year over the next 10 years.

### **RESERVE ACCOUNTS**

The balances and movements of Council's reserve funds are in section 6 of the statutory budget.

### **LOAN BORROWINGS**

Council has a very low debt position, with an annual debt servicing ratio of less than 2% pa. A list of Council's existing loan borrowing repayments is included in section 5 of the statutory budget.

In line with a new Strategic Community Plan, and its linked Long Term Financial Planning, new borrowing proposals will be considered over the next 9 months. Council will be considering a strategy of keeping its annual net debt servicing ratio below 8% pa. New loans proposed for the 2012/13 year relate to the proposed Country Music Centre, as was included in the prior year's budget.

### **LIQUIDITY AND OPENING FUNDS POSITION**

It is considered important that Council maintains appropriate levels of available cash and liquidity. Council has a strong cash position at present, due to its Reserve Funds and the Restricted Grants brought forward from the previous year.

Council's Net Current Asset position has remained strong. A positive net outcome has been achieved, and it is important that Council continues to pursue this objective.

A dissection of Council's Reserve accounts is included in section 6 of the statutory budget.

### **GRANTS**

A separate listing of these is included in Appendix C of this budget document.

It is extremely disappointing that the previous "TIRES" road grants have been discontinued, which has involved a significant loss of \$210,000 for this financial year, and each future year.

It is encouraging that Council's untied Financial Assistance Grant allocation increased by 14% over that of the previous year. Also, the "Royalties for Regions" program continues to provide funds of some \$321,085 per year to assist Council with important capital works.

### **COST INCREASES**

For the information of the reader, the budget document has allowed for the following cost increases:

	<u>2012/13 Provision</u>	<u>Prior Year</u>
1. Electricity – Increases of 14%	\$53,562	\$46,984
2. Water – Increases of 6%	\$34,171	\$32,236
3. Insurances – Increases of 6.3%	\$198,181	\$186,471
[Property Valuations Increased; Increased Property Premiums=\$26.6%; some decreases in other policies]		
4. Wages – Outdoor Staff – 5% increase [EBA] -Net=\$32,280		
5. Town Planning	\$55,000	\$30,000 [Prior Budget]
6. Ranger Services – Via Donnybrook [81% Inc]	\$23,920	\$14,315

[Note: This involves an increase from 1 day per week, average, to 2 days per week, on average]



For the 2012/13 year the Wages direct costs are projected to be slightly higher than the previous year's actual costs with some allowances for retirements. If there are any retirements beyond those projected, then these will need to be funded from the Leave Reserve account.

### **RATES**

Details of various rate matters are contained in section 8 of the statutory budget.

It is proposed to increase the overall rate yield by some 5%. This is required to match the effects of inflation and increased costs to Council in providing goods and services.

The minimum Rate for the whole of the Shire is proposed at \$672 for the 2012/13 financial year, which is 5% above that of the previous year. Rates above the Minimum will vary for individual properties, based on valuations supplied by the Valuer Generals Office.

### **RUBBISH CHARGES**

The rubbish charges have been increased to \$186 [or by about 5%] for a single weekly Boyup Brook town service.

### **OTHER FEES AND CHARGES**

With this budget a wide range of other Fees and Charges have been adopted, and these are included at the back of the budget document. Of note, Council decided to reduce some pool entry charges and to increase options for season tickets, to encourage greater patronage.

### **DONATIONS TO VARIOUS GROUPS**

Following on from preliminary budget discussions, this budget document proposes that Council approves specific donations of some \$30,000. These funds will have conditions attached to them to ensure they are spent on the items applied for. These have been included as a separate appendix at the back of the budget document.

### **CONCLUSION**

The budget for 2012/13 represents the commencement of a new approach by Council with a greater focus on the objectives of its plans for the renewal and replacement of assets. The Shire will need to continue with the improvement in its operations but will face the challenges of cost escalations and cost shifting by other government agencies.

My appreciation is extended to all concerned for their help in preparing this budget.

My final thanks go to the Councillors who have responded to the challenges over past years to support the discipline required for financial sustainability of the Shire. This is a long term process but important positive steps have commenced, and these will benefit the community in the future.

**Michael Giles**

***SHIRE PRESIDENT***

Shire of Boyup Brook

30 August 2012

## SHIRE OF BOYUP BROOK

# STATUTORY BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

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**Fees and Charges**

Yellow Pages at the end

**SHIRE OF BOYUP BROOK  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE</b>				
Rates	8	2,024,019	1,920,253	1,924,313
Operating Grants, Subsidies and Contributions	App. C	702,276	1,757,252	1,216,981
Fees and Charges	11	999,351	967,738	966,476
Service Charges	10	0	0	0
Interest Earnings	2(a)	179,723	160,857	124,337
Other Revenue		16,050	120,251	2,044
		<u>3,921,420</u>	<u>4,926,351</u>	<u>4,234,151</u>
<b>EXPENSES</b>				
Employee Costs		(2,409,669)	(2,171,934)	(2,890,467)
Materials and Contracts		(1,137,199)	(1,595,624)	(1,424,711)
Utility Charges		(137,558)	(94,415)	(114,896)
Depreciation	2(a)	(800,875)	(520,134)	(795,180)
Insurance Expenses		(198,181)	(186,471)	(183,216)
Interest Expenses	2(a)	(24,702)	(27,522)	(27,522)
Other Expenditure		(447,635)	(8,979)	
		<u>(5,155,818)</u>	<u>(4,605,079)</u>	<u>(5,435,992)</u>
Net of the Above		<u>(1,234,398)</u>	<u>321,272</u>	<u>(1,201,841)</u>
Non-Operating Grants, Subsidies and Contributions		842,705	1,381,331	738,399
Profit on Asset Disposals	4	72,016	115,838	
Loss on Asset Disposals	4	(57,668)	(7,155)	
Detailed Schedules supporting the Notes		<u>857,053</u>	<u>1,490,014</u>	<u>738,399</u>
<b>NET RESULT</b>		<b>(377,345)</b>	<b>1,811,286</b>	<b>(463,442)</b>
Other Comprehensive Income				
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(377,345)</u></b>	<b><u>1,811,286</u></b>	<b><u>(463,442)</u></b>

Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
General Purpose Funding		2,708,201	3,320,842	2,772,131
Governance		1,320	1,500	440
Law, Order, Public Safety		55,114	83,294	51,600
Health		645,455	617,125	621,750
Education and Welfare		8,132	16,136	15,975
Housing		59,254	55,548	59,243
Community Amenities		111,560	128,175	148,224
Recreation and Culture		49,776	81,321	46,795
Transport		124,351	456,515	342,854
Economic Services		163,498	150,404	121,067
Other Property and Services		34,110	140,281	54,073
		<u>3,960,770</u>	<u>5,051,140</u>	<u>4,234,152</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
General Purpose Funding		(99,072)	(90,825)	(76,547)
Governance		(469,587)	(479,754)	(472,051)
Law, Order, Public Safety		(189,445)	(134,496)	(144,130)
Health		(692,088)	(680,202)	(688,767)
Education and Welfare		(88,729)	(91,352)	(111,686)
Housing		(91,203)	(69,354)	(65,637)
Community Amenities		(338,851)	(368,479)	(451,166)
Recreation & Culture		(703,671)	(619,164)	(689,662)
Transport		(1,807,587)	(1,792,209)	(1,869,761)
Economic Services		(642,477)	(340,646)	(799,737)
Other Property and Services		(47,755)	(35,564)	(39,327)
		<u>(5,170,465)</u>	<u>(4,702,046)</u>	<u>(5,408,471)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Health		(3,240)	(4,622)	(4,622)
Housing		(5,243)	(5,483)	(5,483)
Community Amenities		(1,529)	(1,672)	(1,672)
Recreation & Culture		(9,551)	(9,987)	(9,987)
Economic Services		(3,535)	(4,053)	(4,053)
Other Property and Services		(1,604)	(1,705)	(1,705)
		<u>(24,702)</u>	<u>(27,522)</u>	<u>(27,522)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Community Amenities			649,348	
Recreation & Culture		45,000	278,389	276,249
Transport		787,705	453,594	462,150
Economic Services		10,000		
		<u>842,705</u>	<u>1,381,331</u>	<u>738,399</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Health		(18,317)		
Transport		32,665	108,683	
		<u>14,348</u>	<u>108,683</u>	
<b>NET RESULT</b>				
Other Comprehensive Income		(377,345)	1,811,586	(463,442)
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>(377,345)</u>	<u>1,811,586</u>	<u>(463,442)</u>

**Notes:** Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		2,037,525	1,931,474	1,874,944
Operating Grants, Subsidies and Contributions		706,276	1,753,252	1,216,981
Fees and Charges		1,019,789	955,414	966,475
Service Charges				
Interest Earnings		179,723	164,273	124,337
Goods and Services Tax			53,171	18,723
Other		16,050	120,251	2,045
		<u>3,959,364</u>	<u>4,977,835</u>	<u>4,203,505</u>
<b>Payments</b>				
Employee Costs		(2,449,154)	(2,195,618)	(3,012,037)
Materials and Contracts		(1,140,834)	(1,459,401)	(1,191,006)
Utility Charges		(137,558)	(92,842)	(114,896)
Insurance Expenses		(198,181)	(186,471)	(183,216)
Interest Expenses		(24,702)	(24,964)	(27,522)
Goods and Services Tax			(21,898)	
Other		(449,121)	(8,679)	
		<u>(4,399,550)</u>	<u>(3,989,873)</u>	<u>(4,528,677)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>(440,186)</u>	<u>987,962</u>	<u>(325,172)</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3			
Payments for Purchase of Property, Plant & Equipment	3	(1,360,134)	(393,134)	(808,980)
Payments for Construction of Infrastructure	3	(1,595,122)	(987,854)	(847,661)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets	5(b)	(150,000)		
		842,705	1,381,331	738,399
Proceeds from Sale of Plant & Equipment	4	288,500	156,305	213,400
Proceeds from Advances				
<b>Net Cash Used in Investing Activities</b>		<u>(1,974,051)</u>	<u>156,648</u>	<u>(704,842)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5(a)	(45,693)	(42,874)	(42,874)
Repayment of Finance Leases				
Proceeds from Self Supporting Loans				
Proceeds from New Debentures	5(b)	450,000		450,000
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>404,307</u>	<u>(42,874)</u>	<u>407,126</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(2,009,930)</u>	<u>1,101,736</u>	<u>(622,888)</u>
<b>Cash at Beginning of Year</b>		<u>3,460,367</u>	<u>2,358,631</u>	<u>2,358,631</u>
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>1,450,437</u></u>	<u><u>3,460,367</u></u>	<u><u>1,735,743</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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUES</b>	1,2			
General Purpose Funding		684,182	1,400,589	847,818
Governance		1,320	1,500	440
Law, Order, Public Safety		55,114	83,294	51,600
Health		645,455	617,125	621,750
Education and Welfare		8,132	16,136	15,975
Housing		59,254	55,548	59,243
Community Amenities		111,560	777,523	148,224
Recreation and Culture		94,776	359,710	323,044
Transport		944,721	910,109	805,004
Economic Services		173,498	150,404	121,067
Other Property and Services		34,110	140,281	54,073
		<u>2,812,122</u>	<u>4,512,219</u>	<u>3,048,238</u>
<b>EXPENSES</b>	1,2			
General Purpose Funding		(99,072)	(90,825)	(76,547)
Governance		(469,587)	(479,754)	(472,051)
Law, Order, Public Safety		(189,445)	(134,496)	(144,130)
Health		(713,645)	(684,824)	(693,389)
Education and Welfare		(88,729)	(91,352)	(111,686)
Housing		(96,446)	(74,837)	(71,120)
Community Amenities		(340,380)	(370,151)	(452,838)
Recreation & Culture		(713,222)	(628,323)	(699,649)
Transport		(1,807,587)	(1,683,501)	(1,869,761)
Economic Services		(646,012)	(344,699)	(803,790)
Other Property and Services		(49,359)	(37,269)	(41,032)
		<u>(5,213,485)</u>	<u>(4,620,032)</u>	<u>(5,435,993)</u>
<b>Net Operating Result Excluding Rates</b>		<u>(2,401,363)</u>	<u>(107,814)</u>	<u>(2,387,755)</u>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
Depreciation on Assets	2(a)	800,875	787,432	795,180
LESS: Depreciation Write back-Assets Sold			(267,298)	
Purchase Land Held for Resale				
Purchase Land and Buildings	3	(390,834)	(76,043)	(343,480)
Purchase Infrastructure Assets - Roads	3	(1,010,056)	(556,540)	(559,661)
Purchase Infrastructure Assets - Footpaths	3	(21,600)	(16,380)	(20,000)
Purchase Infrastructure Assets - Recreation	3	(20,300)	(36,234)	(20,000)
Purchase Infrastructure Assets - Stormwater	3	(271,166)	(360,744)	
Purchase Infrastructure Assets - Other	3	(272,000)	(17,956)	(248,000)
Purchase Plant and Equipment	3	(816,750)	(310,811)	(447,500)
Purchase Furniture and Equipment	3	(152,550)	(6,280)	(18,000)
Book Value of Assets Sold	4	274,152	47,622	213,400
Proceeds from New Debentures	5	450,000		450,000
Self Supporting Loan-Paid Out, Due back to Council	5	(150,000)		
Repayment of Debentures	5	(45,693)	(42,874)	(42,874)
Transfers to Reserves (Restricted Assets)	6	(248,947)	(664,361)	(95,967)
Transfers from Reserves (Restricted Assets)	6	1,005,642	84,397	84,141
Unspent Grants - Carried Into Following Year	App. C	1,071,570	(1,071,570)	479,600
Committed Funds received, going into Following Yr		(15,267)	938,955	275,401
<b>ADD Estimated Surplus/(Deficit) July 1 B/Fwd</b>	7	243,755		
<b>LESS Estimated Surplus/(Deficit) June 30 C/Fwd</b>	7	(53,487)	(243,755)	(38,798)
<b>Amount Required to be Raised from Rates</b>	8	<u>(2,024,019)</u>	<u>(1,920,254)</u>	<u>(1,924,313)</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 2013**

**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) 2011/12 Actual Balances**

Balances shown in this budget as 2011/12 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**

Revenues, expenses and assets capitalised are stated net of any GST recoverable.

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

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

**(g) Superannuation**

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

**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(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.

**(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 Finance costs and holding charges incurred after development is completed 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 intention 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 and impairment losses.

***Initial Recognition***

All assets are initially recognised at cost. 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 overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fixed Assets (Continued)**

***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 recognised against revaluation surplus directly in equity. All other decreases are recognised as profit or loss.

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.

***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.



**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fixed Assets (Continued)**

**Depreciation of Non-Current Assets (Continued)**

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

		% Rate	
Buildings	Ave =	2.00%	30 to 50 years
Furniture and Equipment	Ave =	10.00%	4 to 10 years
Plant and Equipment	Ave =	Varies	5 to 15 years
Sealed roads and streets formation			not depreciated
pavement	Ave =	1.39%	35-50 years
seal			
- bituminous seals	Ave =	4.25%	20-25 years
- asphalt surfaces	Ave =	3.27%	25 years
Gravel roads formation			not depreciated
pavement	Ave =	1.39%	35-50 years
Formed roads (unsealed) formation	Ave =		not depreciated
Footpaths - slab	Ave =	2.50%	40 years
Sewerage piping	Ave =	1.00%	100 years
Water supply piping & drainage systems	Ave =	1.33%	75 years

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

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

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

**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) 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
- (d) 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 2013**

**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 where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

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

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(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.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

*(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 profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Derecognition***

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(m) 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 impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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.

**(n) 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.

**(o) Employee Benefits**

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for the benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

**(p) 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.

**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) 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; 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.

**(r) 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 the 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.

**(s) Comparative Figures**

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

**(t) 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 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
<b>(i) Charging as Expenses:</b>			
<b>Auditors Remuneration</b>			
Audit Services	15,000	13,000	13,660
Other Services	1,000	1,000	1,000
<b>Depreciation</b>			
<b>By Program</b>			
Governance	3,085	1,225	3,085
General Purpose Funding	0	0	0
Law, Order, Public Safety	9,516	9,516	12,196
Health	15,720	15,875	16,340
Education and Welfare	7,917	8,136	7,917
Housing	20,585	20,824	20,393
Community Amenities	14,757	12,811	8,715
Recreation and Culture	57,279	52,626	51,104
Transport	447,669	443,126	421,732
Economic Services	8,558	8,435	8,656
Other Property and Services	215,789	214,858	245,042
	<u>800,875</u>	<u>787,432</u>	<u>795,180</u>
<b>By Class</b>			
Land and Buildings	94,084	91,140	89,317
Furniture and Equipment	22,751	19,981	21,842
Plant and Equipment	221,301	221,301	263,896
Roads	440,000	435,457	403,000
Footpaths	2,202	2,202	2,130
Recreation , Parks & Gardens	13,192	13,192	11,958
Drainage/Stormwater Harvesting	4,000	814	
Other	3,345	3,345	3,037
	<u>800,875</u>	<u>787,432</u>	<u>795,180</u>
<b>Borrowing Costs (Interest)</b>			
- Finance Lease Charges			
- Debentures (refer note 5(a))	24,702	27,522	27,522
	<u>24,702</u>	<u>27,522</u>	<u>27,522</u>
<b>Rental Charges</b>			
- Operating Leases			0
<b>(ii) Crediting as Revenues:</b>			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	85,342	69,903	62,337
- Other Funds	77,531	74,430	50,000
Other Interest Revenue (refer note 13)	16,850	16,524	12,000
	<u>179,723</u>	<u>160,857</u>	<u>124,337</u>



**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**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 & 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 & Administration, Clearing of Fire Hazards, Animal Control, Dog Pound, Local Laws Control, Public Security, Civil Emergency Services, Rangers.

**HEALTH**

Food Control, Health Inspections, & Provision of Medical Services.

**EDUCATION AND WELFARE**

CRC/Telecentre, Rylington Park, Aged & Disabled Services, Senior Citizens services, Youth services.

**HOUSING**

Public & Staff Housing

**COMMUNITY AMENITIES**

Rubbish Collections, Recycling, Refuse Site Operations, Litter Control & public bins, Abandoned Vehicles, Town Planning Controls/Studies, Cemetery & Memorials, Public Conveniences.

**RECREATION AND CULTURE**

Public Halls, Swimming Pool, Civic Centres, Parks, Sports Grounds, Community Recreation, Library, Skate Park, Other Reserves, Museum, Craft Hut

**TRANSPORT**

Roads, Footpaths, Drainage, Road Verges, Medium Strips, St Lighting, St Cleaning, St Trees, Traffic Management & Surveys, Vehicle Licencing, Airstrip.

**ECONOMIC SERVICES**

Tourism & Promotions, Festivals, Caravan Park & Flaxmill, Building Controls, Saleyards.

**OTHER PROPERTY & SERVICES**

Public Works Overheads, Plant Operating Costs, Administration, Private Works

**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

<b>3. ACQUISITION OF ASSETS</b>	<b>2012/13 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	4,800
As per the Supplementary Appendix A attached to this Budget	
<b>General Purpose Funding</b>	
<b>Law, Order, Public Safety</b>	0
<b>Health</b>	63,200
As per the Supplementary Appendix A attached to this Budget	
<b>Education and Welfare</b>	0
As per the Supplementary Appendix A attached to this Budget	
<b>Housing</b>	24,000
As per the Supplementary Appendix A attached to this Budget	
<b>Community Amenities</b>	575,800
As per the Supplementary Appendix A attached to this Budget	
<b>Recreation and Culture</b>	115,100
As per the Supplementary Appendix A attached to this Budget	
<b>Transport</b>	1,977,106
As per the Supplementary Appendix A attached to this Budget	
<b>Economic Services</b>	100,900
As per the Supplementary Appendix A attached to this Budget	
<b>Other Property and Services</b>	94,350
As per the Supplementary Appendix A attached to this Budget	
	<b><u>2,955,256</u></b>
<b><u>By Class</u></b>	
Land Held for Resale	0
Land and Buildings	390,834
Infrastructure Assets - Roads	1,010,056
Infrastructure Assets - Footpaths	21,600
Infrastructure Assets - Recreation	20,300
Infrastructure Assets - Drainage/Stormwater Harvesting	271,166
Infrastructure Assets - Other	272,000
Plant and Equipment	816,750
Furniture and Equipment	152,550
	<b><u>2,955,256</u></b>

A detailed breakdown of individual asset acquisitions can be found in the supplementary data attached to this budget document. The details listed includes expected costs & proposed sources of funding.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**4. DISPOSALS OF ASSETS**

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

<b>By Program</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2012/13 BUDGET \$</b>	<b>2012/13 BUDGET \$</b>	<b>2012/13 BUDGET \$</b>
<b>Health</b>			
Doctor's Vehicle	28,317	10,000	(18,317)
<b>Transport</b>			
Gardener's Ute 4x4 [Leading Hand]	25,999	16,500	(9,499)
Grader - Cat 120 H	59,557	90,000	30,443
Truck - 14 Tonne Tipper - ISUZU	38,753	70,000	31,247
MOW Vehicle	27,438	24,000	(3,438)
Utility - Mitsubishi Triton	21,262	14,000	(7,262)
Utility - Foreman	25,108	20,000	(5,108)
CEO Vehicle	32,873	22,000	(10,873)
Tractor/Slasher - Massey Ferguson 365	311	10,000	9,689
Mower - John Deere	1,363	2,000	637
Mower - Zero Turn; TORO	13,171	10,000	(3,171)
	<b>274,152</b>	<b>288,500</b>	<b>14,348</b>

<b>By Class</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2012/13 BUDGET \$</b>	<b>2012/13 BUDGET \$</b>	<b>2012/13 BUDGET \$</b>
Plant & Vehicles	274,152	288,500	14,348
	<b>274,152</b>	<b>288,500</b>	<b>14,348</b>

**Summary**

	<b>2012/13 BUDGET \$</b>
Profit on Asset Disposals	72,016
Loss on Asset Disposals	(57,668)
	<b>14,348</b>
 Health	 (18,317)
Transport	32,665
	<b>14,348</b>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**5. INFORMATION ON BORROWINGS**  
(a) Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$
<b><u>Health [Sch 07]</u></b>	14,909		14,909	13,955	-0	14,909	756	1,709
Hospital Upgrade [Ln 107]	40,046		7,036	6,608	33,010	40,046	2,484	2,913
House-Medical Practitioner [Ln 102]								
<b><u>Housing [Sch 09]</u></b>	89,084		4,249	4,010	84,835	89,084	5,243	5,483
Other - 1 Rogers Ave [Ln 115]								
<b><u>Community Amenities [Sch 10]</u></b>	22,149		2,144	2,000	20,005	22,149	1,529	1,673
Landfill & Transfer Station [Ln 112]								
<b><u>Recreational &amp; Cultural [Sch 11]</u></b>	162,003		7,721	7,286	154,282	162,003	9,551	9,987
Swimming Pool Bowl [Ln 114]								
<b><u>Economic Services [Sch 13]</u></b>	27,646		4,263	3,973	23,383	27,646	1,910	2,200
Flaxmill Complex Upgrade [Ln 106]	26,351		3,731	3,504	22,620	26,351	1,625	1,853
Flaxmill; Water Supply [Ln 109]								
<b><u>Other Property &amp; Services</u></b>	25,272		1,639	1,539	23,633	25,272	1,604	1,705
Admin Building - Roof [Ln 110]								
	407,460	0	45,693	42,874	361,767	407,460	24,702	27,522

All 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 2013**

**5. INFORMATION ON BORROWINGS (Continued)**

**(b) New Debentures - 2012/13**

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Council Loan, & Contribution to new Country Music Centre	300,000	WATC	I & P	20		4%	300,000	0
Self Supporting Loan-BBCCMC	150,000	WATC	I & P	20		4%	150,000	
Proposals for the new year	\$450,000						\$450,000	

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2012 nor is it expected to have unspent debenture funds as at 30th June 2013.

**(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 2012/13.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>6. RESERVES</b>			
<b>(a) <u>Leave Reserve</u></b>			
Opening Balance	158,242	175,376	175,376
Interest Earnings-Transferred into Reserve	6,330	7,866	7,015
Amount Set Aside / Transfer to Reserve	0		
Amount Used / Transfer from Reserve	(47,266)	(25,000)	(25,000)
	<u>117,306</u>	<u>158,242</u>	<u>157,391</u>
<b>(b) <u>Plant Reserve</u></b>			
Opening Balance	143,312	104,974	104,974
Interest Earnings-Transferred into Reserve	5,732	4,708	4,829
Amount Set Aside / Transfer to Reserve	111,206	33,630	33,000
Amount Used / Transfer from Reserve	(250,250)	0	
	<u>10,000</u>	<u>143,312</u>	<u>142,803</u>
<b>(c) <u>Depot Reserve</u></b>			
Opening Balance	21,796	20,860	20,860
Interest Earnings-Transferred into Reserve	872	936	834
Amount Set Aside / Transfer to Reserve	7,332		
Amount Used / Transfer from Reserve	(20,000)		
	<u>10,000</u>	<u>21,796</u>	<u>21,694</u>
<b>(d) <u>Community Housing Reserve</u></b>			
Opening Balance	36,163	24,102	24,102
Interest Earnings-Transferred into Reserve	1,447	1,081	964
Amount Set Aside / Transfer to Reserve	8,268	10,980	
Amount Used / Transfer from Reserve	(8,000)		
	<u>37,878</u>	<u>36,163</u>	<u>25,066</u>
<b>e) <u>Emergency Services Reserve</u></b>			
Opening Balance	36,470	34,905	34,905
Interest Earnings-Transferred into Reserve	1,459	1,565	1,396
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve			
	<u>37,929</u>	<u>36,470</u>	<u>36,301</u>
<b>(f) <u>Bush Fire Radios Reserve</u></b>			
Opening Balance	14,081	13,476	13,476
Interest Earnings-Transferred into Reserve	563	605	539
Amount Set Aside / Transfer to Reserve	356		
Amount Used / Transfer from Reserve			
	<u>15,000</u>	<u>14,081</u>	<u>14,015</u>
<b>(g) <u>Insurance Claims Reserve</u></b>			
Opening Balance	12,726	14,956	14,956
Interest Earnings-Transferred into Reserve	509	670	598
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve		(2,900)	
	<u>13,235</u>	<u>12,726</u>	<u>15,554</u>
<b>(h) <u>Recreation Facilities Reserve</u></b>			
Opening Balance	139,524	144,062	144,062
Interest Earnings-Transferred into Reserve	5,498	6,462	5,762
Amount Set Aside / Transfer to Reserve	478		
Amount Used / Transfer from Reserve	(25,300)	(11,000)	(11,000)
	<u>120,200</u>	<u>139,524</u>	<u>138,824</u>



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>(i) Commercial Reserve</b>			
Opening Balance	1,046,889	480,140	480,140
Interest Earnings-Transferred into Reserve	41,889	21,537	19,206
Amount Set Aside / Transfer to Reserve	2,428	545,212	
Amount Used / Transfer from Reserve	(311,206)		
	<u>780,000</u>	<u>1,046,889</u>	<u>499,346</u>
<b>(j) Rylington Park Reserve</b>			
Opening Balance		17,501	17,501
Interest Earnings-Transferred into Reserve		785	700
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve		(18,286)	(18,201)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(k) Infrastructure Reserve</b>			
Opening Balance	20,806	19,913	19,913
Interest Earnings-Transferred into Reserve	832	893	797
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve	(8,000)		
	<u>13,638</u>	<u>20,806</u>	<u>20,710</u>
<b>(l) Bridges Reserve</b>			
Opening Balance	47,958	45,899	45,899
Interest Earnings-Transferred into Reserve	1,877	2,059	1,836
Amount Set Aside / Transfer to Reserve	10,165		
Amount Used / Transfer from Reserve	(60,000)		
	<u>0</u>	<u>47,958</u>	<u>47,735</u>
<b>(m) Medical Services Reserve</b>			
Opening Balance	60,842	53,792	53,792
Interest Earnings-Transferred into Reserve	2,433	2,413	2,152
Amount Set Aside / Transfer to Reserve	5,604	4,637	
Amount Used / Transfer from Reserve	(63,200)		
	<u>5,679</u>	<u>60,842</u>	<u>55,944</u>
<b>(n) Swimming Pool Reserve</b>			
Opening Balance	9,446	9,041	9,041
Interest Earnings-Transferred into Reserve	378	405	362
Amount Set Aside / Transfer to Reserve	10,032		
Amount Used / Transfer from Reserve	(5,000)		
	<u>14,856</u>	<u>9,446</u>	<u>9,403</u>
<b>(o) Town Hall Reserve</b>			
Opening Balance	38,628	36,970	36,970
Interest Earnings-Transferred into Reserve	1,545	1,658	1,479
Amount Set Aside / Transfer to Reserve	133		
Amount Used / Transfer from Reserve	(40,306)		
	<u>0</u>	<u>38,628</u>	<u>8,509</u>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>(p) Administration Centre Reserve</b>			
Opening Balance	1,781	1,704	1,704
Interest Earnings-Transferred into Reserve	71	77	68
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve			
	1,852	1,781	1,772
<b>(q) Building Maintenance Reserve</b>			
Opening Balance	25,973	50,901	50,901
Interest Earnings-Transferred into Reserve	1,039	2,283	2,036
Amount Set Aside / Transfer to Reserve	5,388		
Amount Used / Transfer from Reserve	(31,400)	(27,211)	
	1,000	25,973	52,937
<b>r Aged Accommodation Reserve</b>			
Opening Balance	23,063	22,073	22,073
Interest Earnings-Transferred into Reserve	923	990	883
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve			
	23,986	23,063	22,956
<b>(s) Road Contributions Reserve</b>			
Opening Balance	18,836	18,027	18,027
Interest Earnings-Transferred into Reserve	753	809	721
Amount Set Aside / Transfer to Reserve	411		
Amount Used / Transfer from Reserve			
	20,000	18,836	18,748
<b>(t) IT/Office Equipment Reserve</b>			
Opening Balance	79,414	76,004	76,004
Interest Earnings-Transferred into Reserve	3,178	3,410	3,040
Amount Set Aside / Transfer to Reserve	247		
Amount Used / Transfer from Reserve	(62,714)		
	20,125	79,414	79,044
<b>(u) Transfer Station Reserve</b>			
Opening Balance	62,374	59,697	59,697
Interest Earnings-Transferred into Reserve	2,412	2,677	2,388
Amount Set Aside / Transfer to Reserve	214		
Amount Used / Transfer from Reserve	(65,000)		
	0	62,374	62,085
<b>(v) Caravan Park Reserve</b>			
Opening Balance	109,627	104,920	104,920
Interest Earnings-Transferred into Reserve	4,385	4,707	4,197
Amount Set Aside / Transfer to Reserve	988		
Amount Used / Transfer from Reserve			
	115,000	109,627	109,117

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>(w) Flax Mill Sheds Reserve</b>			
Opening Balance	29,630	28,358	28,358
Interest Earnings-Transferred into Reserve	1,185	1,272	1,134
Amount Set Aside / Transfer to Reserve	185		
Amount Used / Transfer from Reserve	(8,000)		
	<u>23,000</u>	<u>29,630</u>	<u>29,492</u>
<b>(x) Library Reserve</b>			
Opening Balance	798	764	764
Interest Earnings-Transferred into Reserve	32	34	31
Amount Set Aside / Transfer to Reserve	170		
Amount Used / Transfer from Reserve			
	<u>1,000</u>	<u>798</u>	<u>795</u>
<b>Total Reserves</b>	<u>1,381,684</u>	<u>2,138,379</u>	<u>1,570,241</u>

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

Council has a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2013 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, has no impact on this budget document.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Leave Reserve	6,330	7,866	7,015
Plant Reserve	116,938	38,338	37,829
Depot Reserve	8,204	936	834
Community Housing Reserve	9,715	12,061	964
Emergency Services Reserve	1,459	1,565	1,396
Bush Fire Radio Reserve	919	605	539
Insurance Claims Reserve	509	670	598
Recreation Facilities Reserve	5,976	6,462	5,762
Commercial Reserve	44,317	566,749	19,206
Rylington Park Reserve	0	785	700
Infrastructure Reserve	832	893	797
Bridges Reserve	12,042	2,059	1,836
Medical Services Reserve	8,037	7,050	2,152
Swimming Pool Reserve	10,410	405	362
Town Hall Reserve	1,678	1,658	1,479
Administration Centre Reserve	71	77	68
Building Maintenance Reserve	6,427	2,283	2,036
Aged Accommodation Reserve	923	990	883
Road Contributions Reserve	1,164	809	721
IT/Office Equipment Reserve	3,425	3,410	3,040
Transfer Station Reserve	2,626	2,677	2,388
Caravan Park Reserve	5,373	4,707	4,197
Flax Mill Sheds Reserve	1,370	1,272	1,134
Library Reserve	202	34	31
	<u>248,947</u>	<u>664,361</u>	<u>95,967</u>
<b>Transfers from Reserves</b>			
Leave Reserve	(47,266)	(25,000)	(25,000)
Plant Reserve	(250,250)	0	0
Depot Reserve	(20,000)	0	0
Community Housing Reserve	(8,000)	0	0
Insurance Claims Reserve	0	(2,900)	0
Recreation Facilities Reserve	(25,300)	(11,000)	(11,000)
Commercial Reserve	(311,206)	0	0
Rylington Park Reserve	0	(18,286)	(18,201)
Infrastructure Reserve	(8,000)	0	0
Bridges Reserve	(60,000)	0	0
Medical Services Reserve	(63,200)	0	0
Swimming Pool Reserve	(5,000)	0	0
Town Hall Reserve	(40,306)	0	(29,940)
Building Maintenance Reserve	(31,400)	(27,211)	0
IT/Office Equipment Reserve	(62,714)	0	0
Transfer Station Reserve	(65,000)	0	0
Flax Mill Sheds Reserve	(8,000)	0	0
	<u>(1,005,642)</u>	<u>(84,397)</u>	<u>(84,141)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(756,695)</u>	<u>579,964</u>	<u>11,826</u>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
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In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

**Leave Reserve**

- to be used to fund employee's annual and long service leave requirements.

**Plant Reserve**

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

**Depot Reserve**

- to be used to fund future requirements relating to upgrade of Depot facilities.

**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.

**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.

**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.

**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

**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

**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

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

		<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>	<b>2011/12 Budget \$</b>
	<b>Note</b>	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>	<b>2011/12 Budget \$</b>
<b>7. NET CURRENT ASSETS</b>				
<b>Composition of Estimated Net Current Asset Position</b>				
<b>CURRENT ASSETS</b>				
Cash - Unrestricted	15(a)	53,486	250,418	165,502
Cash - Restricted - Reserves	15(a)	1,381,684	2,138,379	1,570,241
Cash - Restricted - Unspent Grants	15(a)	15,267	1,071,570	0
Receivables		100,000	133,944	150,152
Inventories		9,685	9,685	30,000
		<u>1,560,122</u>	<u>3,603,996</u>	<u>1,915,895</u>
<b>LESS: CURRENT LIABILITIES</b>				
Accounts Payable & Tax		(100,000)	(140,607)	(107,126)
Provisions - Employee Leave Entitlements		(358,920)	(358,920)	(156,856)
Accruals - Wages; Interest; & Expenses		(107,000)	(109,609)	
Borrowings - Current - Principal Owing		(49,000)	(45,693)	(42,874)
Payables and Provisions		<u>(614,920)</u>	<u>(654,829)</u>	<u>(306,856)</u>
<b>NET CURRENT ASSET POSITION</b>		<b>945,202</b>	<b>2,949,167</b>	<b>1,609,039</b>
Less: Cash - Restricted Reserves	15(a)	(1,381,684)	(2,138,379)	(1,570,241)
Less: Cash - Restricted Municipal				
Less: Cash - Restricted - Unspent Grants		(15,267)	(1,071,570)	
Less: Inventory [not readily convertible to cash]		(9,685)	(9,685)	
Less: Provisions		358,920	358,920	
Less: Accruals		107,000	109,609	
Less: Current Principal Owing on Loans		49,000	45,693	
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<b><u>53,486</u></b>	<b><u>243,755</u></b>	<b><u>38,798</u></b>

The estimated surplus/(deficiency) c/fwd in the 2011/12 actual column represents the surplus (deficit) brought forward as at 1 July 2012.

The estimated surplus/(deficiency) c/fwd in the 2012/13 budget column represents the projected surplus carried forward as at 30 June 2013.



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**8. RATING INFORMATION - 2012/13 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2012/13 Budgeted Rate Revenue \$</b>	<b>2012/13 Interim Rates \$</b>	<b>2012/13 Back Rates \$</b>	<b>2012/13 Budgeted Total Revenue \$</b>	<b>2011/12 Actual \$</b>
<b>General Rate - GRV</b>								
T - Residential - Town	0.1212	263	2,143,700	259,816			259,816	246,902
C - Commercial	0.1212	26	492,661	59,711			59,711	56,892
I - Industrial	0.1212	10	108,338	13,131			13,131	12,511
Urban Townsites	0.1212	6	45,032	5,458			5,458	5,200
		305						
<b>General Rate - UV</b>								
UV - Rural	0.00545	579	259,305,000	1,413,212			1,413,212	1,339,555
UV - Special Rural	0.00545	53	8,674,000	47,273			47,273	75,260
UV - Urban Townsites	0.00545	2	322,000	1,755			1,755	1,495
UV - Mining	0.00545	0						
		634						
<b>Sub-Totals</b>		939		1,800,356			1,800,356	1,737,815
<b>Minimum Rates</b>	<b>Minimum \$</b>							
<b>GRV</b>	672							
T - Residential - Town	672	24	73,560	16,128			16,128	15,360
C - Commercial	672	5	20,274	3,360			3,360	2,560
I - Industrial	672	1	5,250	672			672	3,200
Urban Townsites	672	5	16,990	3,360			3,360	1,280
		35						
<b>UV</b>								
UV - Rural	672	178	17,135,740	119,616			119,616	113,280
UV - Special Rural	672	44	237,000	29,568			29,568	1,280
UV - Urban Townsites	672	50	2,474,000	33,600			33,600	32,000
UV - Mining	672	21	278,718	14,112			14,112	11,520
		293						
		328	93,834	19,488			220,416	180,480
		1,267						
<b>Interim Rates</b>							2,020,772	1,918,295
<b>Ex-Gratia Rates</b>							2,250	1,142
							997	816
							2,024,019	1,920,253
<b>Totals</b>							2,024,019	1,920,253

All land except exempt land in the Boyup Brook Shire 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 2012/13 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 & the estimated revenue to be received from all sources other than rates, & 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.

Mention is made that the Council levies a separate charge on behalf of the Fire & Emergency Services Authority [FESA] and this is known as the 'Essential Services Levy' [ESL] but such monies are not actual income to the Council, as it sends all such monies on to FESA.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**9. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR**

	Rate in \$	Basis of Rate	Rateable Value	2012/13 Budgeted Revenue \$	Budget Applied to Costs \$	2011/12 Actual \$
None Applicable				0	0	0

**10. SERVICE CHARGES - 2012/13 FINANCIAL YEAR**

	Amount of Charge \$	2012/13 Budgeted Revenue \$	Budget Applied to Costs \$	2011/12 Actual \$
None Applicable		0	0	0

	2012/13 Budget \$	2011/12 Actual \$
<b>11. FEES &amp; CHARGES REVENUE</b>		
Governance	320	30
General Purpose Funding	14,600	12,700
Law, Order, Public Safety	12,864	9,129
Health	645,455	617,125
Education and Welfare	0	0
Housing	48,005	48,849
Community Amenities	104,900	89,857
Recreation & Culture	45,776	44,809
Transport	32,062	30,334
Economic Services	81,370	91,776
Other Property & Services	14,000	23,129
	<u>999,351</u>	<u>967,738</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS**  
**- 2012/13 FINANCIAL YEAR**

Council does not generally provide Discounts, Incentives, Concessions, or Write-Offs

**13. INTEREST CHARGES AND INSTALMENTS - 2012/13 FINANCIAL YEAR**

Council imposes the maximum rates of interest under the Regulations & these are:

Maximum rate on overdue money: 11%

Maximum rate on instalments: 5.5%

Council offers 2 separate options for the payment of rates, as follows:-

Option 1 - Payment of Rates in Full by the due date, which is 35 days from the date of issue.

Option 2 - Payment by four (4) instalments, as shown on the rate notice

**13B** Where the Instalment Plan has been selected, an Administration Charge will apply of \$12 for the 2nd, 3rd, & 4th instalments

	2012/13 Budget \$	2011/12 Actual \$
<b>14. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	59,535	52,967
President's Allowance	6,000	5,750
Deputy President's Allowance	1,500	1,438
Travelling Expenses	5,351	5,231
Telecommunications Allowance	9,300	9,641
	<u>81,686</u>	<u>75,027</u>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**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:

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash - Unrestricted	54,133	255,055	165,502
Cash - Restricted	<u>1,396,951</u>	<u>3,209,949</u>	<u>1,570,241</u>
	<u>1,451,084</u>	<u>3,465,004</u>	<u>1,735,743</u>

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

Council Reserves - See Note 6 - Total	1,381,684	2,138,379	1,570,241
Restricted Upspent Grant - See Appendix C	<u>15,267</u>	<u>1,071,570</u>	<u>1,570,241</u>
	<u>1,396,951</u>	<u>3,209,949</u>	<u>1,570,241</u>

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

Net Result	(377,345)	1,811,586	(463,442)
Amortisation			
Depreciation	800,875	520,134	795,180
(Profit)/Loss on Sale of Asset	(14,348)	108,683	0
(Increase)/Decrease in Receivables	37,944	51,484	(30,646)
(Increase)/Decrease in Inventories	0	10,728	(7,469)
Increase/(Decrease) in Payables	(44,607)	(137,322)	119,604
Increase/(Decrease) in Employee Provisions		0	0
Grants/Contributions for the Development of Assets	(842,705)	(1,377,331)	(738,399)
<b>Net Cash from Operating Activities</b>	<u>(440,186)</u>	<u>987,962</u>	<u>(325,172)</u>

**(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
<b>Total Amount of Credit Unused</b>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>854,642</u>	<u>450,335</u>	<u>857,460</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**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:

<b>Detail</b>	<b>Balance 1-Jul-12 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 30-Jun-13 \$</b>
Bonds - Relocated Houses	24,500		(7,500)	17,000
Bonds - Council Houses	4,053			4,053
Deposits-Hall Hirings	75	2,000	(2,000)	75
Fruit Fly Baiting Scheme	6,058		(660)	5,398
Deposits - Kerbing	1,400			1,400
BB Community Foundation	315			315
Interest on Trust Fund Monies	4,855	1,650	(500)	6,005
	<u>41,256</u>	<u>3,650</u>	<u>(10,660)</u>	<u>34,246</u>

**17. MAJOR LAND TRANSACTIONS**

(a) Details

There are no major Land Transactions planned for the new Budget Year.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in the new Budget Year.

# Schedule 3 - RATES & GENERAL PURPOSE FUNDING

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>GENERAL PURPOSE FUNDING</b>						
<b>Operating Income</b>						
<b>I031 - RATES</b>						
I031005	Rates	GRV - General Rate		338,116	321,504	321,505
I031010	Rates	UV - General Rate		1,462,240	1,416,310	1,416,310
I031015	Rates	GRV - Minimum Rate		23,520	22,400	22,400
I031020	Rates	UV - Minimum Rate		196,896	158,080	158,080
I031060	Rates	Interim Rates		2,250	5,250	1,142
		allowance for rating adjustments through the year	2,250			
I031027	Rates	Ex-Gratia Rates		997	769	816
		Payment by CBH in lieu of rates	997			
I031025	Int	Instalment Interest		4,200	4,000	4,046
		Interest charges for rates paid by instalments	4,200			
I031030	Int	Interest on overdue rates		12,650	8,000	12,478
		Non payment penalty on rates	12,650			
I031035	FC	Rate Administration Fee		8,000	6,500	6,668
		charge for rates paid by instalments	8,000			
I031040	FC	Rate Enquiries		2,600	2,000	2,033
		property enquiry fees	2,600			
I031041	FC	ESL Administration fee		4,000	4,000	4,000
		fee for raising and collecting ESL	4,000			
I031043	Cont	Reimbursements		4,000	6,000	5,947
		Legal and collection costs	4,000			
I031045	Int	Penalty Interest - FESA		-	-	526
		interests charged on overdue ESL	-			
<b>TOTAL I031 - RATES</b>				<b>2,059,469</b>	<b>1,954,813</b>	<b>1,955,951</b>
<b>I032 - OTHER General Purpose Funding</b>						
I032010	Op Grant	Grants Commission	(Full Yr=\$357,583; C/Over=\$163,524)	194,059	232,430	395,954
I032020	Op Grant	Local Road Grants	(Full Yr=\$626,090; C/Over=\$334,290)	291,800	436,551	764,109
I032030		Bridge Grants		-	36,000	60,495
I032040	Int	Interest on Investments - Muni		77,531	50,000	74,430
I032050	Int	Interest on Investments - Reserves		85,342	62,337	69,903
<b>TOTAL I032 - OTHER GPF</b>				<b>648,732</b>	<b>817,318</b>	<b>1,364,891</b>
<b>TOTAL I03 - INCOME</b>				<b>2,708,201</b>	<b>2,772,131</b>	<b>3,320,842</b>

## Schedule 3 - RATES & GENERAL PURPOSE FUNDING

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Expenditure</b>						
<b>E031 - RATES</b>						
E031010	MC	<b>Valuation Expenses</b>		(13,141)	(5,000)	(14,473)
		Valuation Charges - Interim	(1,141)			
		Revaluation (Annual) UV	(12,000)			
E031020	MC	<b>Collection Costs</b>		(4,000)	(2,000)	(5,137)
		Debt collections costs on o/s rates	(4,000)			
E031025	MC	<b>Search Costs</b>		(500)	(500)	-
		Title search fees (Rating purposes)	(500)			
E031200	MC	<b>Administration Allocated</b>		(76,342)	(58,409)	(60,243)
		Administration allocated for rating, employers indemnity insurance, register/changes and rate raising collection	(76,342)			
<b>TOTAL E031 - RATES</b>				<b>(93,983)</b>	<b>(65,909)</b>	<b>(79,853)</b>
<b>E032 - GENERAL PURPOSE FUNDING</b>						
E032001	MC	<b>Administration Allocated</b>		(5,089)	(10,638)	(10,972)
		allowance for Grants Commission annual information collation & returns	(5,089)			
<b>TOTAL E032 - GENERAL PURPOSE FUNDING</b>				<b>(5,089)</b>	<b>(10,638)</b>	<b>(10,972)</b>
<b>TOTAL E03 OPERATING EXPENDITURE</b>				<b>(99,072)</b>	<b>(76,547)</b>	<b>(90,825)</b>
<b>NET FOR THIS SCHEDULE</b>				<b>2,609,129</b>	<b>2,695,584</b>	<b>3,230,017</b>



# Schedule 4 - GOVERNANCE

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>MEMBERS OF COUNCIL</b>						
<b>Operating Income</b>						
<b>I041 - GOVERNANCE - MEMBERSHIP</b>						
I041020	CON	<b>Reimbursements</b>		1,000	100	658
		Reimbursements of any costs incurred	1,000			
<b>TOTAL I041 - GOVERNANCE - MEMBERSHIP</b>				<b>1,000</b>	<b>100</b>	<b>658</b>
<b>I042 - GOVERNANCE - OTHER GOVERNANCE</b>						
I042020	FC	<b>Other Minor Income</b>		200	50	812
		Minor income relating to other governance	200			
I042021	FC	<b>Sale of Electoral Rolls</b>		-	100	-
		Charges for Electoral Rolls	-			
I042022	FC	<b>Photocopying</b>		30	100	30
		Charges for photocopying	30			
I042024	FC	<b>FOI Applications</b>		90	90	-
		Charges for FOI requests	90			
<b>TOTAL I042 - GOVERNANCE - OTHER GOVERNANCE</b>				<b>320</b>	<b>340</b>	<b>842</b>
<b>TOTAL I04 INCOME</b>				<b>1,320</b>	<b>440</b>	<b>1,500</b>
<b>Operating Expenditure</b>						
<b>E041 - GOVERNANCE - MEMBERSHIP</b>						
E041005	OE	<b>Members Sitting Fees</b>		(59,535)	(54,133)	(52,967)
		President's annual fee	(11,535)			
		Councillors annual fee (8 x \$6000)	(48,000)			
E041007	MC	<b>Laptops for Councillors</b>		(2,800)	(2,000)	(3,928)
		IT Items	(2,800)			
E041008	MC	<b>Website Expenses</b>		(11,000)		
		Design & Establishment Expenses	(10,000)			
		Operational Expenses	(1,000)			
E041010	MC	<b>Members Training</b>		(6,000)	(2,500)	(4,015)
		Allowance for Councillor training costs	(6,000)			
E041015	MC	<b>Members Travelling</b>		(5,351)	(3,000)	(5,231)
		Allowance for travel to approved meetings	(4,351)			
		Allowance for use of own vehicle when Admin Car not available	(1,000)			
E041021	MC	<b>Members Allowances - Telecommunications, etc</b>		(9,300)	(7,834)	(9,641)
		Allowance to reimburse costs as per Council policy including	-			
		\$1000 per member - telecommunications allowance	(9,000)			
		mobile telephone - Shire President	(300)			
E041029	MC	<b>Reimbursement Expenses</b>		(1,000)		
		Various Expenses incurred, to be reimbursed back to Council	(1,000)			
E041030	MC	<b>Other Expenses</b>		(2,700)	(3,000)	(2,601)
		gifts and sundries	(1,000)			
		wreaths and flowers	(500)			
		Citizenship presentations	(700)			
		Desk name stands and badges	(500)			
E041035	MC	<b>Members conferences/seminars</b>		(11,000)	(17,000)	(10,313)
		Local Govt Convention (Registration, Accommodation & other)	(4,000)			
		WALGA & other meeting expenses	(1,000)			
		Other conferences/seminars including Sandakan	(6,000)			
E041040	OE	<b>President's Allowance</b>		(6,000)	(5,750)	(5,750)
		Annual allowance	(6,000)			
E041045	OE	<b>Deputy President's Allowance</b>		(1,500)	(1,438)	(1,438)
		Annual allowance	(1,500)			
E041050		<b>Council Chamber Expenses</b>		(6,690)	(6,075)	(5,060)
	MC	Contract Cleaning	(2,575)			
	INS	Insurances	(1,115)			
	MC	miscellaneous items	(3,000)			

## Schedule 4 - GOVERNANCE

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E041055	MC	<b>Refreshments &amp; Receptions</b>	(22,000)	(26,500)	(21,044)
		Christmas Party	(3,000)		
		Council/Committee meals	(5,200)		
		miscellaneous functions	(1,500)		
		morning & afternoon refreshments	(6,000)		
		Australia Day Aussie Breakfast	(2,300)		
		Sandakan visitors function	(4,000)		
E041065	INS	<b>Insurance - Members</b>	(3,613)	(4,192)	(3,143)
		Personal accident cover, portion of PI PL & Directors liability	(3,613)		
E041064	MC	<b>Membership-Regional Group-BWGC</b>	(500)		(10,000)
		Membership Costs-Bunbury Wellington Group of Councils	(500)		
E041066	MC	<b>Subscriptions</b>	(7,024)	(6,910)	(6,838)
		WALGA -membership	(6,314)		
		Medical foundation	(110)		
		other subscriptions	(600)		
E041067	MC	<b>Publications &amp; Legislation</b>	(700)	(1,080)	(677)
		Councillors municipal directories	(200)		
		Councillors manuals and updates	(500)		
E041068		<b>Election Expenses</b>	(1,000)	(4,250)	(6,684)
	OE	Miscellaneous Expenses	(200)		
	MC	Election materials/printing	(500)		
	MC	Advertising	(300)		
E041070	MC	<b>Donations</b>	(32,000)	(500)	(2,471)
		allowance for Annual Grants/Donations to Groups	(32,000)		
E041091	OE	<b>Forward Plans</b>	(170,000)		
		Consultants	(170,000)		
E041200	MC	<b>Admin Allocation - Members</b>	(40,716)	(101,371)	(101,460)
		Administration applicable to support services to members			
		preparation & attendance at meetings	(40,716)		
E041201	MC	<b>Overheads Allocated</b>	-	(5,000)	(7,197)
		Portion of Works Manager's costs applicable to support			
		services to members, preparation & attend meetings	-		
E041298	DEPN	<b>Depreciation - Members</b>	(3,085)	(3,085)	(1,225)
		Depreciation on Council Chambers furnishings & equipment	(3,085)		
<b>TOTAL E041 - GOVERNANCE - MEMBERSHIP</b>			<b>(403,514)</b>	<b>(255,618)</b>	<b>(261,683)</b>
<b>E042 - GOVERNANCE - OTHER GOVERNANCE</b>					
E042001	MC	<b>Administration Allocated</b>	(61,073)	(211,433)	(218,071)
		Administration applicable to other governance including			
		preparation of budgets, annual financial reports, Annual			
		Report, strategic plans, financial plans, Audit, policy			
		development, research, public relations	(61,073)		
E042003	MC	<b>Overheads allocated</b>	(5,000)	(5,000)	
		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	MC	<b>Project/Development Funds</b>	-		
<b>TOTAL E042 - GOVERNANCE - OTHER GOVERNANCE</b>			<b>(66,073)</b>	<b>(216,433)</b>	<b>(218,071)</b>
<b>TOTAL E04 OPERATING EXPENDITURE</b>			<b>(469,587)</b>	<b>(472,051)</b>	<b>(479,754)</b>
<b>NET FOR THIS SCHEDULE</b>			<b>(468,267)</b>	<b>(471,611)</b>	<b>(478,254)</b>



## Schedule 5 - LAW ORDER & PUBLIC SAFETY

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Income</b>						
<b>I051 - FIRE PREVENTION</b>						
I051010	FC	<b>Infringements</b>		4,000	6,000	3,000
		Fines and penalties imposed	4,000			
I051020	FC	<b>Hazard Reductions</b>		800	1,500	650
		charges for reducing hazards	800			
I051021	FC	<b>Fire Breaks - Administration Fee</b>		100		
			100			
I051022	FC	<b>Fire Breaks - Contract Work Income</b>		2,000		
			2,000			
I051025	FC	<b>Sale of Fire Maps</b>		164		129
I051030	FC	<b>Reimbursements</b>		-		711
I051038	FC	<b>Other Fire Prevention Charges &amp; Sundry Rev.</b>		100		
			100			
I051040	OP	<b>ESL Funding Operating Grant</b>		36,250	40,000	51,250
		Operational grant approved for 2011/2012	36,250			
<b>TOTAL I051 - FIRE PREVENTION</b>				<b>43,414</b>	<b>47,500</b>	<b>55,740</b>
<b>I052 - ANIMAL CONTROL</b>						
I052110	FC	<b>Fines and Penalties - Dogs</b>		800	500	650
		Dog related charges	800			
I052120	FC	<b>Impounding Fees</b>		1,400	500	1,036
		Pound fees and charges recouped	1,400			
I052121	FC	<b>Animal Sustenance Fees</b>		-		
		Sustenance Fees for Impounded Animals	-			
I052130	FC	<b>Registrations - Dogs</b>		3,300	3,000	3,012
		Registration Fees	3,300			
I052135	OR	<b>Reimbursement - Ranger Vehicle Op Expenses</b>		6,000		
		Donnybrook SC-Reimburse 60% Vehicle Exp	6,000			
I052137	FC	<b>Other Animal Control Charges &amp; Sundry Rev.</b>		100		
			100			
<b>TOTAL I052 - ANIMAL CONTROL</b>				<b>11,600</b>	<b>4,000</b>	<b>4,698</b>
<b>I053 - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>						
I053005	FC	<b>Charges/Infringements Impounded vehicles</b>		100	100	-
		charges for impounding abandoned vehicles	100			
I053007		<b>Grant - Emergency Services Planning</b>		-		22,856
			-			
<b>TOTAL I053 - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>				<b>100</b>	<b>100</b>	<b>22,856</b>
<b>TOTAL I05 INCOME</b>				<b>55,114</b>	<b>51,600</b>	<b>83,294</b>
<b>Operating Expenditure</b>						
<b>E051 - FIRE PREVENTION</b>						
E051005	MC	<b>Fire Prevention &amp; Support</b>		(2,000)	(2,000)	(70)
		Brigade and administration external costs associated with fire prevention and support	(1,000)			
	OE	annual brigade debrief function	(1,000)			
E051010	MC	<b>Fire Break Inspection</b>		(3,000)	(3,000)	(1,658)
		aerial inspection	(3,000)			
E051011	MC	<b>Control Officer &amp; Brigade Costs</b>		-	-	-
		split into new accounts	-			
E051020		<b>Hazard Reductions</b>		(4,270)	(3,118)	(1,150)
	EC	Wages	(1,500)			
	EC	Overheads	(1,500)			
	EC	Plant	(1,270)			
E051025	MC	<b>Boyp Brook Town Fire Station Costs</b>		(57)	(55)	(55)
		ESL	(57)			
E051028	MC	<b>Fire Breaks - Contract Work Expenses</b>		(2,000)		
		Contractors	(2,000)			
E051031	MC	<b>Plant &amp; Equipment Maintenance</b>		(1,500)	(1,000)	(108)
		radios, pumps, hoses etc.	(1,500)			
ESL E051032	MC	<b>Vehicles Maintenance</b>		(9,000)	(12,500)	(1,212)
		heavy duty appliances, trailers and fast attack	(9,000)			
ESL E051033	MC	<b>Land &amp; Buildings Maintenance</b>		(500)	(500)	-

## Schedule 5 - LAW ORDER & PUBLIC SAFETY

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
			West Boyup Brook Shed	(500)		
ESL	E051034	MC	<b>Clothing &amp; Accessories</b>	(5,500)	(8,000)	(5,016)
			overalls, jackets, helmets, gloves, goggles, badges	(5,500)		
ESL	E051035	UTIL	<b>Utilities, Rates and Taxes</b>	(3,900)	(3,267)	(2,248)
			phone, electricity, gas, water, rates	(3,900)		
	E051036	MC	<b>Other Goods and Services</b>	(500)	(4,000)	(2,708)
			Printing of notices and other costs	(500)		
ESL	E051037		<b>Insurances</b>	(13,010)	(14,000)	(16,912)
			Sheds (Brigade & Generator)	(110)		
			brigade members' personal insurance, plant & equip ins	(12,900)		
ESL	E051038	MC	<b>Plant &amp; Equipment - Purchases (&gt;\$1,200 each)</b>	0		(14,891)
				0		
ESL	E051039	MC	<b>Minor Plant &amp; Equip Under (&lt;\$1200)</b>	(2,000)	(1,000)	(3,297)
			miscellaneous items under \$1,200	(2,000)		
	E051150	LOSS	<b>Loss on Sale of Assets</b>	0	0	
	E051200	MC	<b>Administration Allocated</b>	(40,716)	(27,213)	(28,068)
			administration applicable to support for brigades advisory committee			
			and fire prevention	(40,716)		
	E051298	DEPN	<b>Depreciation - Fire Control</b>	(9,516)	(12,192)	(10,530)
			depreciation on plant and equipment	(9,516)		
<b>TOTAL E051 - FIRE PREVENTION</b>				<b>(97,468)</b>	<b>(91,845)</b>	<b>(88,123)</b>
<b>E052 - ANIMAL CONTROL</b>						
	E052005	MC	<b>Ranger Services</b>	(23,920)	(17,000)	(14,315)
			Ranger for dog & animal control (B&SC Share)	(23,920)		
	E052006	MC	<b>Ranger - Vehicle Expenses</b>	(10,000)	0	0
			Vehicle Operating Expenses	(10,000)		
	E052010	MC	<b>Dog License Discs</b>	(260)	(520)	0
			license discs	(260)		
	E052020	MC	<b>Other Control Expenses</b>	(350)	(500)	(50)
			other minor expenditure	(350)		
	E052120	MC	<b>Impounding Expenses</b>	(1,000)	(1,000)	(963)
			costs relating to other Council's Pound	(1,000)		
	E052200	MC	<b>Administration Allocated</b>	(15,268)	(14,144)	(14,588)
			administration applicable to animal control and registrati	(15,268)		
<b>TOTAL E052 - ANIMAL CONTROL</b>				<b>(50,796)</b>	<b>(33,164)</b>	<b>(29,916)</b>
<b>E053 - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>						
	E053001	MC	<b>Emergency Services Planning</b>	(22,856)		0
			Contractors (Funded from prior Yr Grant)	(22,856)		
	E053010	MC	<b>Local Emergency Management Committee</b>	(1,300)	(1,300)	(300)
			SWLGEMA Website maintenance	(300)		
			funding to assist committee with its operation within the	(1,000)		
	E053015		<b>Emergency Equipment Maintenance</b>	(1,554)	(1,952)	0
		EC	Wages	(445)		
		EC	Overheads	(445)		
		EC	Plant operation costs	(500)		
		MC	Materials	(164)		
	E053017		<b>Administration Allocated - E Mgt</b>	(15,268)	(15,665)	(16,157)
			administration associated with developing emergency management			
			plans and LEMC	(15,268)		
	E053025	MC	<b>Administration Allocated - S&amp;CP</b>	0	0	0
	E053050	MC	<b>Other Costs</b>	(200)	(200)	0
			minor costs including impounding vehicles	(200)		
	E053298		<b>Depreciation - Emergency Services</b>	0	(4)	0
			Depreciation on Equipment	0		
<b>TOTAL E053 - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>				<b>(41,178)</b>	<b>(19,121)</b>	<b>(16,457)</b>
<b>TOTAL E05 OPERATING EXPENDITURE</b>				<b>(189,445)</b>	<b>(144,130)</b>	<b>(134,496)</b>
<b>NET FOR THIS SCHEDULE</b>				<b>(134,331)</b>	<b>(92,530)</b>	<b>(51,202)</b>



# Schedule 7 - HEALTH

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Income</b>						
<b>I071 - FAMILY STOP CENTRE</b>						
I071005		Rental - Family Stop Centre		6,296	5,250	4,577
	FC	The YMCA \$26 days per week	4,056			
	FC	Boyup Brook Playgroup \$26 1 day pw, 40 wks pa	1,040			
	FC	other	200			
<b>TOTAL I071 - FAMILY STOP CENTRE</b>				<b>6,296</b>	<b>5,250</b>	<b>4,577</b>
<b>I074 - ADMIN &amp; INSPECTIONS</b>						
I074010	FC	Food Stall Permits		800	1,000	736
I074020	FC	Temporary Camp Site Permits		1,000	1,000	900
I074025	FC	Registration Fee for Food Business		847	1,000	846
<b>TOTAL I074 - ADMIN &amp; INSPECTIONS</b>				<b>2,647</b>	<b>3,000</b>	<b>2,484</b>
<b>I076 - BOYUP BROOK MEDICAL SERVICE</b>						
I076010		Surgery Turnover		630,512	570,000	603,518
	FC	Estimated Medical Centre gross income for year	630,512			
I076016		Rental & Admin Fee Contract Doctor		0	25,000	0
I076035	FC	Rental Income		7,000	7,000	6,545
		rental of premises to Physiotherapist	7,000			
I076035		Income - Other		0	11,500	0
<b>TOTAL I076 - BOYUP BROOK MEDICAL SERVICE</b>				<b>637,512</b>	<b>613,500</b>	<b>610,064</b>
<b>TOTAL I07 INCOME</b>				<b>645,455</b>	<b>621,750</b>	<b>617,125</b>
<b>Operating Expenditure</b>						
<b>E071 - FAMILY STOP CENTRE</b>						
E071005		Family Stop Centre - Building		(6,888)	(11,223)	(7,356)
	EC	Wages - mtce	(253)			
	EC	Overheads - mtce	(253)			
	EC	Plant Operation costs - mtce	(51)			
	MC	Contract - Cleaning	(1,472)			
	MC	Materials - Cleaning	(300)			
	MC	Contract - Pest Control	(135)			
	MC	Contract - Fire extinguisher	(100)			
	MC	Contract - Electrical	(100)			
	MC	Contract - Repairs and Maintenance	(700)			
	MC	Contract - replace air conditioner	0			
	MC	Materials	0			
	MC	Paint Interior	(500)			
	INS	Insurance	(518)			
	MC	Rubbish collection charges and ESL	(429)			
	UTIL	Water Rates and consumption	(434)			
	UTIL	Electricity	(1,542)			
E071007		Family Stop Centre - Grounds		(4,651)	(7,145)	(5,331)
	EC	Wages - mtce	(750)			
	OE	Overheads - mtce	(750)			
	EC	Plant Operation costs - mtce	(51)			
	OE	Contract - Repairs and Maintenance	(300)			
	MC	Materials	(1,700)			
	EC	o/s - wages	(500)			
	EC	o/s - overheads	(500)			
	EC	o/s - plant operation costs	(100)			
E071010		Donations - Health		0	0	0
		donation		0	0	0
E071200	MC	Administration Allocated		(10,179)	(10,077)	(10,393)
		Administration applicable to the employers indemnity insurance and maternal infant health	(10,179)			
E071298	DEPN	Depreciation		(2,411)	(2,338)	(2,405)
		Depreciation on buildings/contents	(2,411)			

## Schedule 7 - HEALTH

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>TOTAL E07 - FAMILY STOP CENTRE</b>				(24,129)	(30,783)	(25,485)
<b>E074 - ADMIN &amp; INSPECTIONS</b>						
E074005		<b>Health Administration Services</b>		(15,020)	(15,068)	(16,694)
	EC	Salary Part time EHO	(10,639)			
	EC	Superannuation EHO	(880)			
	MC	additional costs (extra consultancy)	(3,000)			
	EC	Accommodation and Meals	(500)			
	EC	Travelling allowance	(400)			
	EC	conference and training costs	(500)			
E074015		<b>Other Health Administration Costs</b>		(1,150)	(1,150)	(659)
	MC	Advertising health related matters	(250)			
	MC	Legal advice health related matters	(500)			
	MC	Subscriptions	(200)			
	MC	other miscellaneous items (Fruit fly spray)	(200)			
E074200	MC	<b>Administration Allocated</b>		(10,179)	(8,311)	(8,571)
	MC	administration applicable to health admin. & inspection	(10,179)			
<b>TOTAL E074 - /</b>				(27,348)	(24,529)	(28,124)
<b>E075 - PREVENTATIVE SERVICES - OTHER</b>						
E075005	MC	<b>Analytical Expenses</b>		(600)	(400)	(413)
		Local authorities analytical committee	(600)			
<b>TOTAL E075 - PREVENTATIVE SERVICES - OTHER</b>				(600)	(400)	(413)
<b>E076 - OTHER HEALTH - BOYUP BROOK MEDICAL SERVICES</b>						
E076005		<b>Housing General Practitioner - 5 Rogers Ave</b>		(12,564)	(16,784)	(14,404)
	MC	Contract - Pest Control	(135)			
		Contract - fire extinguisher	0			
		Contract - electrical	(100)			
	MC	Contract - Repairs and Maintenance	(750)			
		Contract - Weed Control	0			
	MC	Remedial Work-Painting Exterior	(5,000)			
	INS	Insurance	(987)			
	UTIL	Water rates and consumption	(746)			
	UTIL	Electricity	(2,054)			
	UTIL	Gas	(58)			
	MC	Rates Rubish Removal and ESL	(249)			
	INT	Interest on Loan 102 - 5 Rogers Ave	(2,484)			
E076006	DEPN	<b>Depreciation - Housing General Practitioner</b>		(2,701)	(2,701)	(2,777)
		Annual depreciation	(2,701)			
E076010		<b>Medical Centre Building Maintenance</b>		(11,731)	(10,876)	(7,741)
	EC	Wages - mtce	0			
	EC	Overheads - mtce	0			
	EC	Plant Operation costs - mtce	0			
	MC	Contract - Pest Control	(140)			
	MC	Contract - fire extinguisher	(100)			
	MC	Contract - electrical	(100)			
	MC	Contract - Repairs and Maintenance	(500)			
	MC	Remedial Work-Painting Exterior & Interior	(2,800)			
	INS	Insurance	(1,369)			
	UTIL	Water rates and consumption	(336)			
	UTIL	Electricity	(3,038)			
	MC	Rates Rubish Removal and ESL	(3,348)			



# Schedule 7 - HEALTH

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E076011	DEPN	<b>Depreciation - Medical Centre Building</b>		(8,847)	(8,782)	(8,938)
		Annual depreciation building and furnishings	(8,847)			
E076015		<b>Vehicle - General Practitioner</b>		(6,231)	(6,437)	(3,514)
	MC	License	(256)			
	INS	Insurance	(200)			
	MC	Fuel & Oil	(2,000)			
	EC	FBT costs	(3,075)			
	MC	Service & Repairs	(700)			
E076025	MC	<b>Postage, Printing &amp; Stationery</b>		(3,200)	(3,200)	(2,981)
		postage and freight	(800)			
		Subscriptions	(750)			
		Newspapers/journals/magazines	(750)			
		Stationery & Printing	(900)			
E076030	MC	<b>Telephones</b>		(5,700)	(6,750)	(4,675)
		Medical Centre	(4,200)			
		GP Residence	(1,500)			
E076045	INS	<b>Insurance</b>		(17,431)	(16,808)	(16,626)
		Medical indemnity subsidy	(4,346)			
		Workers compensation-Staff employed at M/Centre	(13,085)			
E076055	MC	<b>Bank Fees</b>		(1,806)	(1,000)	(1,736)
		fees for Practice bank account and EFPOS facilities	(1,806)			
E076060	MC	<b>Computer/IT Expenses</b>		(12,700)	(20,700)	(20,110)
		Internet connection rental	(700)			
		Rental/Lease of equipment	(9,000)			
		upgrade of printer and server	0			
		Repairs maintenance and minor items	(2,000)			
		Programme support	(1,000)			
E076065	MC	<b>Medical Supplies</b>		(6,800)	(6,800)	(7,199)
		Medical oxygen	(500)			
		Minor medical equipment	(1,500)			
		Various medical supplies for use in the medical practice	(4,800)			
E076080	MC	<b>Locum Services</b>		(47,500)	(22,500)	(52,082)
		Provision for relief Doctor during GP leave	(47,500)			
E076085	EC	<b>Salaries &amp; Allowances, other Employment Expenses</b>		(377,690)	(322,252)	(333,333)
		Salaries & allowance of Medical Practice staff	(327,257)			
		Other contractual arrangements	(50,433)			(41,729)
E076086	EC	<b>Superannuation</b>		(35,225)	(33,376)	(38,901)
		Superannuation of Medical Practice Staff	(35,225)			
E076087	MC	<b>Contract Doctor Salary &amp; Wages</b>		0	(80,000)	0
E076090	EC	<b>Staff Training</b>		(4,500)	(4,500)	(442)
		GP Professional Development	(3,000)			
		Allowance for training staff	(1,500)			
E076093	MC	<b>Furnishings &amp; Equipment</b>		(2,000)	(2,000)	(861)
		Provision-Minor items with a value less than \$500	(2,000)			
E076095	MC	<b>Sundry Expenses</b>		(1,500)	(1,500)	(3,158)
		Miscellaneous staff related costs	(1,200)			
		Other minor items	(300)			
E076098	LOSS	<b>Loss on Sale of Assets</b>		(18,317)		0
		loss on sale of GP station wagon	(18,317)			
E076200	MC	<b>Administration Allocated</b>		(45,805)	(40,974)	(42,260)
		Administration applicable to the operation of the Medical Cent	(45,805)			
E076297	DEPN	<b>Depreciation - Ultrasound Machine</b>	(7,900)	(7,900)		
E076298		<b>Depreciation on GP Vehicle</b>		(1,761)	(2,519)	(1,755)
		Annual depreciation on vehicle	(1,761)			
<b>TOTAL E076 - OTHER HEALTH - BOYUP BROOK MEDICAL SERVICES</b>				<b>(631,908)</b>	<b>(612,469)</b>	<b>(605,427)</b>

## Schedule 7 - HEALTH

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>E077 - OTHER HEALTH - OTHER</b>						
E077005		<b>Ambulance Centre</b>		0	0	0
E077015	OE	<b>Ambulance Subsidy</b>		(18,725)	(18,180)	(18,180)
		Allocation to cover the arrangement between the Shire &				
		Ambulance Assn to cover residents of the Shire	(18,725)			
E077020	INT	<b>Interest on Hospital upgrade loan</b>		(756)	(1,709)	(1,709)
		Interest on Loan 107	(756)			
E077200	MC	<b>Administration Allocated</b>		(10,179)	(5,319)	(5,486)
		Administration applicable to other Health	(10,179)			
<b>TOTAL E077 - OTHER HEALTH - OTHER</b>				<b>(29,659)</b>	<b>(25,208)</b>	<b>(25,375)</b>
<b>TOTAL E07 - OPERATING EXPENDITURE</b>				<b>(713,645)</b>	<b>(693,389)</b>	<b>(684,824)</b>
<b>NET FOR THIS SCHEDULE</b>				<b>(68,190)</b>	<b>(71,639)</b>	<b>(67,700)</b>

## Schedule 8 - EDUCATION & WELFARE

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Income</b>						
<b>I081 -OTHER EDUCATION</b>						
I081003	CONT	Boyup Brook Community Resource Centre Reimbursements		-	230	-
I081005	CONT	Rylington Park Reimbursements		6,032	5,745	5,950
		Insurance, Rates ESL & Other	6,032			
<b>TOTAL I081 -OTHER EDUCATION</b>				<b>6,032</b>	<b>5,975</b>	<b>5,950</b>
<b>I083 -AGED &amp; DISABLED</b>						
I084008	SWDC Grant - aged needs strategy				8,000	8,000
		anticipated amount for grant funding	-			
<b>TOTAL I083 - AGED &amp; DISABLED</b>				<b>-</b>	<b>8,000</b>	<b>8,000</b>
<b>I084 -OTHER WELFARE</b>						
I084005	CONT	Youth Council		100	-	186
		contributions	100			
I084010	OP	Youth Grant Income		2,000	2,000	2,000
		various potential grant applications	2,000			
<b>TOTAL I084 -OTHER WELFARE</b>				<b>2,100</b>	<b>2,000</b>	<b>2,186</b>
<b>TOTAL I08 - INCOME</b>				<b>8,132</b>	<b>15,975</b>	<b>16,136</b>
<b>Operating Expenditure</b>						
<b>E081 -OTHER EDUCATION</b>						
E081010		Community Resource Centre Building		(2,054)	(2,774)	(2,794)
	MC	Contract - electrical	(100)			
	MC	Contract - Pest Control	(150)			
	MC	Contract - Fire Extinguisher	(50)			
	MC	Contract - Repairs & Maintenance	(500)			
		Materials	-			
		Rubbish removal and ESL	-			
	INS	Insurance	(1,254)			
E081012		Community Resource Centre Grounds Maintenance		(1,316)	(7,413)	(8,410)
	EC	Wages - mtce	(507)			
	EC	Overheads - mtce	(507)			
	EC	Plant Operation costs - mtce	(103)			
	MC	Contract - Repairs & Maintenance	(200)			
E081015		Depreciation - Community Resource Centre		(1,167)	(1,167)	(1,200)
	DEPN	Allowance for building depreciation	(1,167)			
E081020		Rylington Park Maintenance		(3,797)	(33,226)	(24,086)
	MC	Contract - Pest Control	(300)			
	MC	Contract - Fire Extinguisher	(560)			
	MC	Contract - electrical	(400)			
		Contract - demolish asbestos unit (part funded from Reserve)	-			
	INS	Insurance	(2,537)			



## Schedule 8 - EDUCATION & WELFARE

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E081025	MC	Donations	(500)	(500)	(764)
		Student Volunteer Program	(500)		
E081200	MC	Administration Allocated	(10,179)	(6,670)	(6,880)
		Administration applicable to other education services and programmes	(10,179)		
E081298	DEPN	Depreciation - Rylington Park	(5,750)	(6,750)	(6,936)
		Allowance for building depreciation	(6,750)		
<b>TOTAL E081 -OTHER EDUCATION</b>			(25,764)	(58,502)	(51,070)
<b>E083 -AGED &amp; DISABLED</b>					
E083015		Donations	-	-	-
E083026	MC	Seniors Christmas Lunch	(750)	(750)	(750)
		estimated costs to assist with annual Christmas lunch	(750)		
E083030	MC	Disability Access & Inclusion Plans	(3,500)	(3,500)	-
		allowance to progress outcomes	(3,500)		
E083035	MC	Aged Needs Strategy	(15,000)	(15,000)	-
		study costs part funded by SWDC grant	(15,000)		
E083200	MC	Administration Allocated	(10,179)	(7,574)	(7,811)
	MC	administration applicable to aged and disabled services	(10,179)		
<b>TOTAL E083 -AC</b>			(29,429)	(26,824)	(8,561)
<b>E084 -OTHER WELFARE</b>					
E084005	MC	Administration Allocated	(17,631)	(23,360)	(24,094)
		Youth officer services including salary, superannuation and other employee costs; General administration costs	(30,537)		
		LESS: Direct Charge - See A/c Below (E084015)	(12,906)		
E084010		Youth Council	(3,000)	(3,000)	(4,543)
		Costs associated with youth council programmes			
	MC	Activities offset with income (\$2000)	(3,000)		
E084015	EC	Youth Officer - Salary	(12,906)		(2,895)
		Salary Expenses - Changed system	(12,906)		
E084016	EC	Youth Officer - Superannuation			(189)
		Superannuation Expenses - Changed system			
<b>TOTAL E084 -OTHER WELFARE</b>			(33,537)	(26,360)	(31,721)
<b>TOTAL E08 - OPERATING EXPENDITURE</b>			(88,729)	(111,686)	(91,352)
<b>NET FOR THIS SCHEDULE</b>			(80,598)	(95,711)	(75,216)



## Schedule 9 - HOUSING

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Income</b>						
<b>I091 - STAFF HOUSING</b>						
<b>I092 - OTHER HOUSING</b>						
I092001	FC	Rent - 24A Proctor Street		6,500	5,325	5,861
		52 weeks @ \$125 per week	6,500			
I092002	FC	Rent - 24B Proctor Street		6,500	6,500	6,500
		52 weeks @ \$125 per week	6,500			
I092003	FC	Rent - 16A Forrest Street		5,325	5,325	5,325
		52 weeks @ \$102.40 per week	5,325			
I092004	FC	Rent - 16B Forrest Street		7,540	7,540	7,540
		52 weeks @ \$145 per week	7,540			
I092008	FC	Rent - 1 Rogers Avenue		19,760	19,760	19,760
		GROH lessee	19,760			
I092009	FC	Rent - 6 Nix Street		2,380	8,840	3,863
		14 weeks @ \$170 per week	2,380			
I092015	CONT	Reimbursements Income		11,249	5,953	6,699
		Water Usage	1,000			
		South West Health Service Insurance BB Citizens Loc	10,249			
<b>TOTAL I092 - OTHER HOUSING</b>				<b>59,254</b>	<b>59,243</b>	<b>55,548</b>
<b>TOTAL I09 - INCOME</b>				<b>59,254</b>	<b>59,243</b>	<b>55,548</b>
<b>Operating Expenditure</b>						
<b>E091 - STAFF HOUSING</b>						
E091046		CEO House - 7 Knapp St		(6,591)	(5,751)	(5,270)
	EC	Wages - mnce	(507)			
	EC	Overheads - mnce	(507)			
	EC	Plant Operation costs - mnce	-			
		Contract - Pest Control	-			
	MC	Contract - Repairs & Maintenance	(500)			
		Contract - Electrical	-			
	MC	Materials	(100)			
	INS	Insurance	(1,098)			
	UTIL	Utility Charges - Gas	(115)			
	UTIL	Utility Charges - Power	(3,008)			
	UTIL	Utility Charges - Water rates & consumption	(756)			
		o/s - wages	-			
		o/s - overheads	-			
		o/s - plant operation costs	-			
E091205	MC	Administration Allocated		(10,179)	(3,047)	(3,170)
		Admin applicable to employees housing expenses	(10,179)			
E091210	MC	Less amount allocated to Administration		-	14,120	13,894
		Prior Yr Costs re-directed to admin (system changed)				
E091200	DEPN	Depreciation - Council Staff Housing		-		(144)
E091298	DEPN	Depreciation - Council Other Housing		(5,322)	(5,322)	(5,328)
		+ account E091200	(564)			
		depreciation on Knapp Street house	(4,758)			
<b>TOTAL E091 - STAFF HOUSING</b>				<b>(22,091)</b>	<b>-</b>	<b>(18)</b>
<b>E092 - OTHER HOUSING</b>						
E092001	INS	Boyup Brook Citizens Lodge		(10,249)	(5,953)	(6,699)
	OE	Insurance	(10,249)			
E092002	DEPN	Boyup Brook Citizens Lodge Depreciation		(7,000)	(6,808)	(7,000)
	OE	allowance for building depreciation	(7,000)			

# Schedule 9 - HOUSING

			<b>Budget 2012/13</b>	<b>Original Budget Prior Year</b>	<b>Projected Actuals Prior Year</b>
<b>E092005</b>	<b>6 Nix Street</b>		<b>(9,062)</b>	<b>(3,917)</b>	<b>(5,358)</b>
EC	Wages - mtce	(507)			
EC	Overheads - mtce	(507)			
EC	Plant Operation costs - mtce	(51)			
MC	Contract - pest control	(130)			
MC	Contract - repairs & maintenance	(800)			
MC	Contract - electrical	(50)			
MC	Gas cylinder rental	(56)			
MC	Paint interior	(4,000)			
MC	Materials	-			
INS	Insurance	(683)			
MC	Rates rubbish removal & ESL	(1,423)			
UTILS	Water rates & consumption	(350)			
EC	o/s - wages	(200)			
EC	o/s - overheads	(200)			
EC	o/s - plant operation costs	(103)			
<b>E092010</b>	<b>24A Proctor Street</b>		<b>(4,129)</b>	<b>(4,791)</b>	<b>(4,364)</b>
EC	Wages - mtce	(253)			
EC	Overheads - mtce	(253)			
EC	Plant Operation costs - mtce	(51)			
MC	Contract - pest control	(130)			
MC	Contract - repairs & maintenance	(800)			
MC	Contract - electrical	(50)			
MC	Contract - pump outs	(200)			
MC	Gas cylinder rental	(58)			
	Materials	-			
	Insurance	(427)			
	Water rates & consumption	(555)			
MC	Rates rubbish removal & ESL	(1,351)			
	o/s - wages	-			
	o/s - overheads	-			
	o/s - plant operation costs	-			
<b>E092015</b>	<b>24B Proctor Street</b>		<b>(4,446)</b>	<b>(4,175)</b>	<b>(5,404)</b>
EC	Wages - mtce	(253)			
EC	Overheads - mtce	(253)			
EC	Plant Operation costs - mtce	(51)			
MC	Contract - pest control	(130)			
MC	Contract - repairs & maintenance	(800)			
MC	Contract - electrical	(50)			
MC	Contract - pump outs	(200)			
MC	Gas cylinder rental	(58)			
INS	Insurance	(427)			
UTIL	Water rates & consumption	(369)			
MC	Rates rubbish removal & ESL	(1,351)			
EC	o/s - wages	(200)			
EC	o/s - overheads	(200)			
EC	o/s - plant operation costs	(103)			
<b>E092020</b>	<b>16A Forrest Street</b>		<b>(4,611)</b>	<b>(4,328)</b>	<b>(2,670)</b>
EC	Wages - mtce	(253)			
EC	Overheads - mtce	(253)			
EC	Plant Operation costs - mtce	(51)			
MC	Contract - pest control	(130)			
MC	Contract - electrical	(50)			
MC	Contract - pump outs	(200)			
MC	Contract - repairs & maintenance	(800)			
MC	Materials	(200)			
INS	Insurance	(427)			
UTIL	Water rates & consumption	(334)			
MC	Gas cylinder rental	(58)			
MC	Rates rubbish removal & ESL	(1,351)			
EC	o/s - wages	(200)			
EC	o/s - overheads	(200)			
EC	o/s - plant operation costs	(103)			



## Schedule 9 - HOUSING

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E092026		<b>16B Forrest Street</b>	(4,411)	(4,175)	(1,808)
EC		Wages - mtce	(253)		
EC		Overheads - mtce	(253)		
EC		Plant Operation costs - mtce	(51)		
MC		Contract - pest control	(130)		
MC		Contract - electrical	(50)		
MC		Contract - pump outs	(200)		
MC		Contract - repairs & maintenance	(800)		
INS		Insurance	(427)		
UTIL		Water rates & consumption	(334)		
MC		Gas cylinder rental	(58)		
MC		Rates rubbish removal & ESL	(1,351)		
EC		o/s - wages	(200)		
EC		o/s - overheads	(200)		
EC		o/s - plant operation costs	(103)		
E092035		<b>1 Rogers Avenue</b>	(11,005)	(10,469)	(14,025)
EC		Wages - mtce	(507)		
EC		Overheads - mtce	(507)		
EC		Plant Operation costs - mtce	(103)		
MC		Contract - pest control	(130)		
MC		Contract - electrical	(50)		
MC		Contract - repairs & maintenance	(800)		
INS		Insurance	(976)		
UTIL		Water rates & consumption	(674)		
MC		Rates rubbish removal & ESL	(1,455)		
MC		Gas cylinder rental	(58)		
INT		Interest on Loan 115	(5,243)		
EC		o/s - wages	(200)		
EC		o/s - overheads	(200)		
EC		o/s - plant operation costs	(103)		
E092037	INT	Interest on Loan 115 - 1 Rogers Ave			
E092106	MC	Reimbursable Expense - Rentals	(1,000)		
		Water Usage	(1,000)		
E092200	MC	Administration Allocated	(10,179)	(18,241)	(18,995)
		Administration applicable to other housing	(10,179)		
E092297	DEPN	Depreciation - 1 Rogers Avenue	(4,064)	(4,064)	(4,179)
		allowance for building depreciation	(4,064)		
E092298	DEPN	Depreciation - Other housing	(4,199)	(4,199)	(4,317)
		allowance for building depreciation	(4,199)		
<b>TOTAL E092 - OTHER HOUSING</b>			<b>(74,355)</b>	<b>(71,120)</b>	<b>(74,819)</b>
<b>TOTAL E09 - OPERATING EXPENDITURE</b>			<b>(96,446)</b>	<b>(71,120)</b>	<b>(74,837)</b>
<b>NET FOR THIS SCHEDULE</b>			<b>(37,192)</b>	<b>(11,877)</b>	<b>(19,289)</b>

## Schedule 10 - COMMUNITY AMENITIES

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Income</b>						
<b>I101 - HOUSEHOLD REFUSE</b>						
I101005	FC	Refuse Removal Fees - Domestic		85,100	80,960	77,264
		Fees-Chargeable properties-As per Fees Schedules	85,100			
I101010	FC	Charges		9,100	8,000	7,812
		Entry charges-Disposal site as per Fees Schedules	9,100			
I101015	OR	Recycling Scheme		2,000	3,000	1,987
		DrumMuster	2,000			
		Recycling incentive funding	-			
I101025	OR	Income from scrap metal		4,000	7,000	3,911
		proceeds from the sale of scrap metal	4,000			
			-			
<b>TOTAL I101 - HOUSEHOLD REFUSE</b>				<b>100,200</b>	<b>98,960</b>	<b>90,974</b>
<b>I104 - SEWERAGE</b>						
I104003	FC	Septic Tank Instal. Inspect fee		2,700	2,000	3,097
		charges for the inspection of new septic tanks and drains	2,700			
I104004	FC	Septic Licence Fees		900		
			900			
<b>TOTAL I104 - SEWERAGE</b>				<b>3,600</b>	<b>2,000</b>	<b>3,097</b>
<b>I105 - PROTECTION OF ENVIRONMENT</b>						
I105002		Landcare Sustainability Officer		-	38,264	27,857
		50% share with Bridgetown-Prior Year	-			
I105006	CONT	Fruit Fly Program - Income		660		652
			660			
<b>TOTAL I105 - PROTECTION OF ENVIRONMENT</b>				<b>660</b>	<b>38,264</b>	<b>28,509</b>
<b>I106 - TOWN PLANNING</b>						
I106006	FC	Planning Application fees		650	500	575
		fees as per budget schedule	650			
I106007	FC	Subdivision Clearance charges		1,000	1,000	243
		fees as per budget schedule	1,000			
<b>TOTAL I106 - TOWN PLANNING</b>				<b>1,650</b>	<b>1,500</b>	<b>818</b>
<b>I107 - OTHER</b>						
I107005	FC	Burial fees		3,500	5,000	3,252
		fees as per budget schedule	3,500			
I107007	FC	Reservation fees BB Cemetery		600	500	1
		fees as per budget schedule	600			
I107008	FC	Niche Wall fees BB Cemetery		600	1,500	673
		fees as per budget schedule	600			
I107009	FC	License/Other fees BB Cemetery		750	500	670
		fees as per budget schedule plus wall plaques	750			
<b>TOTAL I107 - OTHER</b>				<b>5,450</b>	<b>7,500</b>	<b>4,777</b>
<b>I108 - URBAN STORMWATER DRAINAGE &amp; HAREVESTING; &amp; ABLUTIONS MONIES</b>						
		CLGF - Grant funding				321,085
I108006	CLGF	Grant funding - Stormwater Harvesting				328,263
<b>TOTAL I108 - STORMWATER - DRAINAGE &amp; HARVESTING</b>				<b>-</b>	<b>-</b>	<b>649,348</b>
<b>TOTAL I10 - INCOME</b>				<b>111,560</b>	<b>148,224</b>	<b>777,523</b>



# Schedule 10 - COMMUNITY AMENITIES

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Expenditure</b>					
<b>E101 - HOUSEHOLD REFUSE</b>					
E101005	Refuse collection Boyup Brook Townsite		(49,578)	(54,769)	(39,181)
		<u>contractor's cost to empty MGBs</u>			
MC		Contractor's Collection Costs	(46,214)		
MC		Contractor - travel to landfill site	(2,864)		
MC		Materials - replacement bins damaged or stolen	(500)		
E101005	Recycling Collect Boyup Brook		(2,700)	(2,386)	(3,250)
MC		<u>monthly townsite collection bags for recycling</u>	(300)		
EC		( TFR STATION EMPLOYEE)	(2,400)		
EC		wages			
EC		Overheads - m/c			
EC		vehicle allowance			
E101010	Boyup Brook Transfer Station Operation		(49,964)	(40,205)	(53,283)
		(WORKS OPERATION)	(1,680)		
		Plant Operation costs - m/c			
MC		contract - pest control			
MC		contract - electrical			
MC		contract - repairs & maintenance			
UTIL		Water rates & consumption			
EC		(TFR STATION EMPLOYEE)	(44,284)		
EC		wages			
EC		superannuation			
INS		Employers indemnity insurance			
EC		Other employee costs			
MC		Materials	(1,000)		
MC		Drum collection costs	(1,000)		
MC		Lions Club fuel transport recycling	(2,000)		
E101015	Shire Waste Disposal Site Operation		(51,060)	(50,608)	(48,545)
		(WORKS OPERATION)	(20,460)		
EC		O/S staff -wages			
EC		O/S staff - overheads			
EC		O/S staff - plant operation costs			
MC		Landfill site Revegetation [see - Sch 12-New A/c E12/201	(22,600)		
MC		Contract - excavation of pit	(7,500)		
MC		Materials	(500)		
E101016	Townsite Street Bins		(4,164)	(5,260)	(3,490)
MC		Contract - cost to empty street bins	(3,664)		
MC		Replacement bins	(500)		
E101020	Waste Management Satellite towns		(6,590)	(5,428)	(6,013)
EC		O/S staff -wages	(2,395)		
EC		O/S staff - overheads	(2,395)		
EC		O/S staff - plant operation costs	(1,800)		
E101025	Rubbish Tip Loan Interest		(1,529)	(1,673)	(2,456)
INT		Interest on Loan 112	(1,529)		
E101200	Administration Allocated		(20,358)	(15,262)	(15,741)
MC		administration applicable to Waste Collection Service			
		Recycling, Transfer Station & Disposal site	(20,358)		
E101298	Depreciation - waste management		(8,463)	(6,010)	(9,721)
DEPN		depreciation on Transfer Station & Disposal site	(8,463)		
<b>TOTAL E101 - HOUSEHOLD REFUSE</b>			<b>(194,406)</b>	<b>(181,622)</b>	<b>(181,680)</b>

## Schedule 10 - COMMUNITY AMENITIES

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>E104 - SEWERAGE</b>						
E104003		Septic Tank Inspections		(480)	(480)	(768)
	MC	Accommodation & meals	(250)			
	MC	Traveling allowance	(130)			
	MC	Conference & training costs	(100)			
E104005		Septic Removal/Liquid Waste Licence Fee		(899)	(900)	(856)
	MC	license fees for Stanton Road site	(899)			
<b>TOTAL E104 - SEWERAGE</b>				<b>(1,379)</b>	<b>(1,380)</b>	<b>(1,624)</b>
<b>E105 - PROTECTION OF ENVIRONMENT</b>						
E105005		Landcare Sustainability		-	(82,280)	(48,388)
		Landcare/Sustainability initiative	-			
E105006		Fruit Fly Program - Expenses		(660)		(652)
	MC	Contract Spraying	(660)			
<b>TOTAL E105 - PROTECTION OF ENVIRONMENT</b>				<b>(660)</b>	<b>(82,280)</b>	<b>(49,040)</b>
<b>E106 - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>						
E106005		Town Planning Admin & Control		(55,000)	(30,000)	(66,314)
		consultant's fees to assist with the administration & control of planning and development including applications strategies subdivisions and amendments				
	MC	Subdivisions and amendments	(50,000)			
	MC	Advertising	(4,000)			
	MC	Other costs	(1,000)			
E106200		Administration Allocated		(20,358)	(18,023)	(18,589)
	MC	administration applicable to the control & processing of development applications planning strategies subdivision & amendmen	(20,358)			
<b>TOTAL E106 - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>				<b>(75,358)</b>	<b>(48,023)</b>	<b>(84,903)</b>
<b>E107 - OTHER</b>						
E107003		Grave Digging - Cemetery		(4,196)	(6,300)	(3,235)
	EC	O/S staff -wages	(848)			
	EC	O/S staff - overheads	(848)			
	EC	O/S staff - plant operation costs	(1,900)			
	MC	Contract - digging	(500)			
	MC	Materials	(100)			
E107005		Cemetery Maintenance		(6,160)	(10,734)	(9,312)
		Wages - mtce	-			
		Overheads - mtce	-			
		Plant Operation costs - mtce	-			
	MC	Contract - repairs & maintenance	(200)			
	EC	O/S staff -wages	(880)			
	EC	O/S staff - overheads	(880)			
	EC	O/S staff - plant operation costs	(4,200)			
E107007		Niche Wall plaques		(622)	(1,155)	(446)
		O/S staff -wages	-			
		O/S staff - overheads	-			
		O/S staff - plant operation costs	-			
	MC	Contract - repairs & maintenance	(300)			
	EC	Wages - mtce	(100)			
	EC	Overheads - mtce	(100)			
	EC	Plant Operation costs - mtce	(22)			
E107008		Cemetery - Consultants		(5,000)		(215)
	MC	Consultants	(5,000)			
E107009		Administration Allocated		(10,179)	(6,670)	(6,880)
	MC	administration applicable to Cemetery	(10,179)			



## Schedule 10 - COMMUNITY AMENITIES

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E107010	Toilets - Lions Park		(3,975)	(3,852)	(2,824)
EC	Wages - mtce	(101)			
EC	Overheads - mtce	(101)			
MC	Contract - repairs & maintenance	(700)			
MC	Contract - cleaning	(3,311)			
MC	Materials - cleaning	(300)			
INS	Insurance	(61)			
E107015	Toilets - Railway Station				
E107020	Toilets - Tourist Centre		(6,614)	(9,494)	(8,509)
EC	Wages - mtce	(152)			
EC	Overheads - mtce	(152)			
EC	Plant Operation costs - mtce	(103)			
MC	Paint Interior	(2,500)			
MC	Materials - cleaning	-			
MC	Contract - cleaning	(2,575)			
MC	Contract - repairs & maintenance	-			
MC	Contract - septic pumpouts	(900)			
INS	Insurance	(232)			
E107025	Toilets - Town Hall		(11,646)	(13,534)	(9,633)
EC	Wages - mtce	(152)			
EC	Overheads - mtce	(152)			
EC	Plant Operation costs - mtce	(103)			
MC	Contract - repairs & maintenance	(2,000)			
MC	Contract - cleaning	(7,358)			
MC	Contract - plumbing/pump outs	(400)			
MC	Contract - Pest Control	(481)			
MC	Contract - internal painting	(500)			
MC	Contract - external painting	(500)			
	Materials - cleaning	-			
E107050	Boyup Brook Entry Statements		(255)	(765)	(254)
EC	o/s - wages	(102)			
EC	o/s - overheads	(102)			
EC	o/s - plant operation costs	(51)			
E107055	Street Furniture		(3,558)	(2,315)	(1,154)
EC	Wages - mtce	(253)			
EC	Overheads - mtce	(253)			
EC	Plant Operation costs - mtce	(51)			
MC	Paint Furniture	(2,000)			
MC	Contract - repairs & maintenance	(1,000)			
E107200	Administration Allocated		(10,179)	(7,125)	(7,349)
	administration applicable to the management of public conveniences - street furniture, etc	(10,179)			
E107296	Depreciation - Street Furniture		(509)	(509)	(523)
E107297	Depreciation - Public Toilets		(1,785)	(1,785)	(1,753)
E107298	Depreciation - Other Community Services		(4,000)	(411)	(814)
<b>TOTAL E107 - OTHER</b>			<b>(68,577)</b>	<b>(64,648)</b>	<b>(52,904)</b>
<b>E108 - URBAN STORMWATER DRAINAGE</b>					
E108005	Town Water Harvesting - Dams & Drainage	[See Capital section]	-	(74,884)	-
<b>TOTAL E108 - URBAN STORMWATER DRAINAGE</b>			<b>-</b>	<b>(74,884)</b>	<b>-</b>
<b>TOTAL E10 - OPERATING EXPENDITURE</b>			<b>(340,380)</b>	<b>(452,838)</b>	<b>(370,151)</b>
<b>NET FOR THIS SCHEDULE</b>			<b>(228,820)</b>	<b>(304,614)</b>	<b>407,372</b>

# Schedule 11 - RECREATION & CULTURE

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Income</b>						
<b>I111 - PUBLIC HALLS AND CIVIC CENTRES</b>						
I111005	FC	<b>Boyup Brook Hall Hire Fees</b>		1,600	1,500	6,956
		hall hire charges as per budget Fees Lists	1,600			
I111010		<b>Hall Hire Bonds</b>		-	-	3,167
I111020	CAP	<b>Lotteries Grant Funding</b>		20,000		
		Works at Town Hall - Underpinning + Walls Restorations	20,000		34,860	-
I111029	CAP	<b>Grant - Solar Units - Public Buildings</b>		25,000		
		Federal Government Grant	25,000			
I111025A		I Grant - 10/11 - Town Hall Air Conditioning				22,000
I111025B	CLGF	CLGF - grant funding - 2011/12 - Regional		-	241,389	241,389
<b>TOTAL I111 - PUBLIC HALLS AND CIVIC CENTRES</b>				<b>46,600</b>	<b>277,749</b>	<b>273,512</b>
<b>I112 - SWIMMING POOL</b>						
I112004	FC	<b>Swimming Lessons</b>		500		1,305
		Fees Income	500			
I112005	OP	<b>Swimming Pool Subsidy</b>		3,000	3,000	3,000
		State Government Subsidy	3,000			
I112010	FC	<b>Daily Admissions</b>		13,500	15,000	12,925
		Fees Income	13,500			
I112015	FC	<b>Season Tickets</b>		22,000	20,000	20,926
		Fees Income	22,000			
I112020	FC	<b>Pool Hire</b>		240	500	240
		Fees Income	240			
I112040	FC	<b>Equipment Materials Hire</b>		2,700	400	2,774
		Fees Income	2,700			
I112035	FC	<b>Other Income</b>		350	700	332
		miscellaneous income	350			
I112045	FC	<b>Teaching Programme</b>		1,500	-	1,533
		Fees Income	1,500			
I111025		<b>CLGF - 2010/11 - Solar Unit</b>		-		15,000
<b>TOTAL I112 - SWIMMING POOL</b>				<b>43,790</b>	<b>39,600</b>	<b>58,037</b>
<b>I113 - OTHER RECREATION</b>						
I113010	FC	<b>Recreation Ground Use</b>		3,056	3,000	2,939
		Users Fees	3,056			
I113015	FC	<b>Squash Court charges</b>		280	450	280
		User Fees	280			
I113025	CONT	<b>Reimbursements Income</b>		-	100	-
		minor reimbursements	-			
I113026	OR	<b>Sale of Minor Plant Items</b>		1,000	2,046	-
		chainsaws	-			
		brush cutters and blowers	500			
		hedge trimmer	300			
		shredder vacuum	200			
I113136		<b>CLGF Grant - CMF business case</b>		-	-	-
		Country Music Festival business case funding	-			
I113137		<b>KidsSport Program</b>		-		25,000
		Grant Income [Received in 2011/12, to cover 4 Yrs activities]	-			
<b>TOTAL I113 - OTHER RECREATION</b>				<b>4,336</b>	<b>5,596</b>	<b>28,219</b>
<b>I115 - LIBRARY</b>						
I115005	FC	<b>Library Income</b>		50	100	(58)
		charges for lost or damaged books	50			
<b>TOTAL I115 - LIBRARY</b>				<b>50</b>	<b>100</b>	<b>(58)</b>
<b>TOTAL I11 - INCOME</b>				<b>94,776</b>	<b>323,044</b>	<b>359,710</b>



# Schedule 11 - RECREATION & CULTURE

## Operating Expenditure

### E111 - PUBLIC HALLS & CIVIC CENTRES

			<b>Budget 2012/13</b>	<b>Original Budget Prior Year</b>	<b>Projected Actuals Prior Year</b>
<b>E111005</b>	<b>Boyup Brook Town Hall</b>		<b>(22,337)</b>	<b>(25,658)</b>	<b>(23,571)</b>
EC	Wages - m/cce	(1,000)			
EC	Overheads - m/cce	(1,000)			
EC	Plant Operation costs - m/cce	-			
MC	Contract - repairs & maintenance	(500)			
MC	Contract - cleaning	(1,972)			
MC	Contract - fire extinguisher	(100)			
MC	Contract - pest control	(200)			
MC	Contract - electrical	(140)			
MC	Contract - pump outs	(400)			
MC	Materials - cleaning	(525)			
MC	Materials - other	(4,000)			
INS	insurance	(6,150)			
MC	Rubbish removal & ESL	(725)			
UTIL	Electricity	(1,326)			
UTIL	Water Rates & consumption	(4,183)			
UTIL	Gas	(116)			
<b>E111006</b>	<b>Boyup Brook Town Hall Gardens</b>		<b>(7,698)</b>	<b>(5,512)</b>	<b>(6,110)</b>
	Contract - car park repairs	-			
EC	Gardeners - wages	(2,424)			
EC	Gardeners - overheads	(3,152)			
EC	Gardeners - plant operation costs	(2,122)			
<b>E111010</b>	<b>Dinninup Hall</b>		<b>(14,436)</b>	<b>(6,740)</b>	<b>(1,296)</b>
MC	Contract - pest control	(380)			
MC	Contract - fire extinguisher	(630)			
MC	Contract - repairs & maintenance	(1,000)			
MC	Contract - electrical	(300)			
MC	Contract - pump outs	(400)			
MC	Contract - painting external	(10,000)			
INS	insurance	(1,669)			
MC	ESL	(57)			
<b>E111015</b>	<b>Kullikup Hall</b>		<b>(5,137)</b>	<b>(1,752)</b>	<b>(733)</b>
MC	Contract - pest control	(190)			
MC	Contract - fire extinguisher	(325)			
MC	Contract - electrical	(150)			
MC	Contract - repairs & maintenance	(500)			
MC	Material & Operational expenses	(3,000)			
INS	insurance	(915)			
MC	ESL	(57)			
<b>E111020</b>	<b>Mayanup Hall</b>		<b>(2,129)</b>	<b>(1,827)</b>	<b>(1,492)</b>
MC	Contract - pest control	(190)			
MC	Contract - fire extinguisher	(160)			
MC	Contract - electrical	(150)			
MC	Contract - repairs & maintenance	(250)			
INS	insurance	(1,322)			
MC	ESL	(57)			

## Schedule 11 - RECREATION & CULTURE

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E111025		<b>Wilga Hall</b>	(2,011)	(1,571)	(3,016)
	MC	Contract - pest control	(190)		
	MC	Contract - fire extinguisher	(110)		
	MC	Contract - electrical	(150)		
	MC	Contract - repairs & maintenance	(250)		
	MC	Contract - pump outs	(400)		
	INS	Insurance	(854)		
	MC	ESL	(57)		
E111027	MC	<b>McAlinden Hall</b>	(190)	(190)	(55)
		Contract - pest control	(190)		
E111200	MC	<b>Administration Allocated - Public Halls</b>	(20,358)	(15,371)	(15,853)
		administration applicable to operation of Public Halls	(20,358)		
E111298	DEPN	<b>Depreciation - Public Halls</b>	(8,182)	(7,323)	(11,939)
		allowance for depreciation of Public Halls	(8,182)		
<b>TOTAL E111 - PUBLIC HALLS &amp; CIVIC CENTRES</b>			<b>(82,477)</b>	<b>(65,944)</b>	<b>(54,065)</b>
<b>E112 - SWIMMING POOL</b>					
E112003		<b>Pool Salaries &amp; Staff Costs</b>	(120,600)	(92,008)	(85,720)
	EC	Salaries	(93,232)		
	OE	Rent Subsidy	(7,800)		
	EC	Superannuation	(11,960)		
	EC	Protective clothing / uniforms	(600)		
	EC	Training/conference costs	(6,508)		
	EC	Other minor staff costs	(500)		
E112005		<b>Swimming Pool Maintenance</b>	(41,260)	(35,310)	(44,947)
	EC	Wages - mtc	(1,405)		
	EC	Overheads - mtc	(1,405)		
	EC	Plant Operation costs - mtc	(103)		
	MC	Contract - pest control	(200)		
	MC	Contract - fire extinguisher	(50)		
	MC	Contract - repairs & maintenance	(1,000)		
	MC	Contract - electrical	(200)		
	MC	Contract - plumbing	-		
	MC	Contract - remove corrosion to doors	(1,000)		
	MC	Contract - entrance rail & gate	-		
	MC	Paint Exterior & Interior	(2,500)		
	MC	Materials	(1,601)		
	MC	Materials - cleaning	(1,900)		
	INS	Insurance	(1,750)		
	UTIL	Electricity	(10,875)		
	MC	Rubbish Removal & ESL	(525)		
	UTIL	Water rates and consumption	(7,124)		
	MC	Telephone calls and rent	(1,422)		
	MC	Chemicals	(8,200)		
E112007		<b>Pool Operation Grounds Maintenance</b>	(2,426)	(8,217)	(5,738)
	EC	Gardeners - wages	(637)		
	EC	Gardeners - overheads	(637)		
	MC	Materials	(400)		
	EC	Gardeners - plant operation costs	(752)		
E112011	INT	<b>Loan Interest upgrade pool bowl</b>	(9,551)	(9,987)	(9,654)
		Interest on loan 114 pool bowl upgrade	(9,551)		
E112200	MC	<b>Administration Allocated</b>	(20,358)	(30,201)	(31,149)
		administration applicable to the operation of the swimming pool	(20,358)		
E112298	DEPN	<b>Depreciation</b>	(17,640)	(21,048)	(17,976)
		allowance for depreciation on buildings, bowl & improvements	(17,640)		
<b>TOTAL E112 - SWIMMING POOL</b>			<b>(211,835)</b>	<b>(196,771)</b>	<b>(195,184)</b>



# Schedule 11 - RECREATION & CULTURE

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>E113 - OTHER RECREATION</b>					
E113010		<b>Recreation Ground Change Rooms</b>			
	MC	Contract - pest control	(140)		(11,975)
	MC	Contract - fire extinguisher	(50)	(774)	
	MC	Contract - electrical	(50)		
	MC	Contract - pump outs	(400)		
	MC	Contract - repairs & maintenance	(1,000)		
	INS	Insurance	(671)		
E113015		<b>Football Clubrooms</b>			
	EC	Wages - mtce	(200)	(5,544)	(2,794)
	EC	Overheads - mtce	(200)		
	EC	Plant Operation costs - mtce	(51)		
	MC	Contract - pest control	(140)		
	MC	Contract - fire extinguisher	(85)		
	MC	Contract - electrical	(100)		
	MC	Contract - pump outs	(400)		
	MC	Contract - repairs & maintenance	(1,000)		
	INS	Insurance	(2,160)		
	MC	Rubbish Removal & ESL	(1,206)		
E113016		<b>Squash Courts</b>			
	MC	Contract - pest control	(130)	(1,230)	(75)
	MC	Contract - fire extinguisher	(50)		
	MC	Contract - electrical	(50)		
	MC	Contract - repairs & maintenance	(1,000)		
E113020		<b>Shed between ovals</b>			
	MC	Contract - pest control	(130)	(260)	(95)
	MC	Contract - electrical	(50)		
	MC	Contract - repairs & maintenance	(100)		
E113025		<b>Toilets - Football Oval</b>			
	MC	Contract - cleaning	(2,576)	(4,006)	(3,274)
	MC	Materials - cleaning	(300)		
	MC	Contract - pest control	(130)		
	MC	Contract - repairs & maintenance	(500)		
	MC	Contract - pump outs	(400)		
	MC	Materials	(100)		
E113030		<b>Toilets - Hockey Ground</b>			
	MC	Contract - cleaning	(2,576)	(4,534)	(2,964)
	MC	Materials - cleaning	(300)		
	MC	Contract - pest control	(130)		
	MC	Contract - electrical	(50)		
	MC	Contract - repairs & maintenance	(700)		
	MC	Contract - pump outs	(400)		
	MC	Materials	-		
	INS	Insurance	(378)		

## Schedule 11 - RECREATION & CULTURE

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E113035		<b>Recreation Ground/Football Oval</b>	(45,987)	(44,444)	(50,356)
	EC	o/s - wages	(8,205)		
	EC	o/s - overheads	(8,205)		
	EC	o/s - plant operation costs	(9,020)		
	MC	Materials	(6,570)		
	UTIL	Water rates & consumption	(2,668)		
	UTIL	Electricity	(10,773)		
	MC	Rubbish removal	(546)		
E113040		<b>Hockey Fields</b>	(18,978)	(14,026)	(24,358)
	EC	o/s - wages	(5,786)		
	EC	o/s - overheads	(5,786)		
	EC	o/s - plant operation costs	(1,224)		
	MC	Materials	(4,653)		
	MC	Contract - repairs & maintenance	(200)		
	UTIL	Water rates & consumption	(1,073)		
	INS	Insurance	(256)		
E113045		<b>Netball/Basketball Courts</b>	(2,800)	(3,044)	(922)
	MC	Contract - fire extinguisher	(50)		
	MC	Contract - electrical	(50)		
	MC	Contract - repairs & maintenance	(500)		
	UTIL	Water rates & consumption	(400)		
	MC	Materials	(1,800)		
E113050		<b>Tennis Complex</b>	(25,285)	(18,789)	(33,846)
	EC	Wages - mice	(200)		
	EC	Overheads - mice	(200)		
	MC	Contract - pest control	(130)		
	MC	Contract - fire extinguisher	(50)		
	MC	Contract - electrical	(50)		
	MC	Contract - pump outs	(400)		
	MC	Contract - repairs & maintenance	(500)		
	MC	Paint Exterior	(8,000)		
	EC	o/s - wages	(3,790)		
	EC	o/s - overheads	(3,790)		
	EC	o/s - plant operation costs	(3,826)		
	MC	Materials	(2,178)		
	INS	Insurance	(915)		
	UTIL	Water rates & consumption	(1,256)		
E113060		<b>Walk Trails</b>	(200)	(3,117)	(901)
	MC	Materials	(200)		
E113067		<b>Townsite Gardens</b>	(99,300)	(120,526)	(31,004)
		Contract - repairs & maintenance	-		
	EC	o/s - wages	(27,176)		
	EC	o/s - overheads	(26,975)		
	MC	Contract - repairs & maintenance	(500)		
	EC	o/s - plant operation costs	(38,355)		
	MC	Materials	(4,106)		
	UTIL	Water rates & consumption	(657)		
	OE	Minor Other Expenses	(562)		
	UTIL	Electricity	(969)		

# Schedule 11 - RECREATION & CULTURE

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E113069	Various Garden Works			(16,694)		
	MC	Materials	(13,122)			
	MC	Contractors	(3,572)			
E113070	Jackson Street Reserves			(2,400)	(5,219)	(3,513)
	EC	o/s - wages	(700)			
	EC	o/s - overheads	(700)			
	EC	o/s - plant operation costs	(1,000)			
		Materials	-			
E113075	Lions Park			(735)	(1,321)	(925)
	EC	o/s - wages	(100)			
	EC	o/s - overheads	(100)			
	EC	o/s - plant operation costs	(250)			
	MC	Materials	(100)			
	MC	Rubbish removal	(185)			
E113080	Sandakan Park			(4,186)	(15,301)	(24,930)
	EC	Wages - mtce	(853)			
	EC	Overheads - mtce	(853)			
	EC	Plant Operation costs - mtce	(778)			
	MC	Materials	(622)			
	MC	Contract - electrical	(80)			
		Contract - Pump outs	-			
	MC	Contract - repairs & maintenance	(1,000)			
E113112	Donation - Boyup Brook Golf Club			-	(10,000)	(10,000)
		reimburse cost of mower purchase	-			
E113085	Other Reserves			(5,117)	(5,129)	(6,583)
	EC	o/s - wages	(1,000)			
	EC	o/s - overheads	(1,000)			
	EC	o/s - plant operation costs	(860)			
	MC	Materials & Fertilizer	(780)			
	INS	Insurance	(7)			
	MC	Other Costs	(1,070)			
	UTIL	Water rates & consumption	(400)			
E113095	Pistol Club Insurance			(122)	(71)	(60)
	INS	Pistol Club complex insurance	(122)			
E113105	Skateboard Park			(1,905)	(821)	(1,480)
	EC	Wages - mtce	(400)			
	EC	Overheads - mtce	(400)			
	MC	Contract - pest control	(100)			
	MC	Contract - electrical	(80)			
	MC	Contract - repairs & maintenance	(490)			
	INS	Insurance	(35)			
	EC	o/s - wages	(200)			
	EC	o/s - overheads	(200)			
E113106	Other Recreation Facilities			(3,378)	(2,136)	(2,055)
	INS	Insurance	(658)			
	MC	Materials	(1,315)			
	EC	o/s - wages	(600)			
	EC	o/s - overheads	(600)			
	EC	o/s - plant operation costs	(205)			
E113128	Sundry Plant Items Parks & Gardens			(3,500)	(6,000)	(1,398)
	MC	Miscellaneous Minor Purchases (under \$1,200 each)	(3,500)			
E113135	Music Park Reserve			(10,865)	(13,554)	(10,868)
	EC	o/s - wages	(876)			
	EC	o/s - overheads	(876)			
	EC	o/s - plant operation costs	(1,260)			
	MC	Materials	(2,220)			



## Schedule 11 - RECREATION & CULTURE

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
	MC	Contract - electrical	(150)		
	MC	Contract - repairs & maintenance	(800)		
	INS	Insurance	(610)		
	UTIL	Water rates & consumption	(3,648)		
	UTIL	Electricity	(225)		
E113136		<b>CLGF - grant expenditure</b>		(24,689)	(24,689)
		CLGF 2010/11 - Bridgetown related Project	-		
E113137		<b>KidsSport Program</b>	(8,333)	-	(1,679)
	MC	Materials	(3,333)		
	OE	Other Expenses-Administration	(5,000)		
E113170		<b>Bowling Green Reserve</b>	(2,319)	(1,353)	(83)
	EC	O/s Wages - mtce	(380)		
	EC	O/s wages Overheads - mtce	(380)		
	EC	Plant operating costs	(205)		
	MC	Contract - pest control	(150)		
	MC	Contract - electrical	(100)		
	MC	Contract - repairs & maintenance	(1,000)		
	UTIL	Utilities - Water	(104)		
	MC	Materials	-		
E113093		<b>Tonebridge Country Club</b>	(2,514)	(243)	(56)
		Wages - mtce	-	(11,000)	
		Overheads - mtce	-		
		Plant Operation costs - mtce	-		
	MC	Contract - pest control	(190)		
	MC	Contract - fire extinguisher	(250)		
	MC	Contract - electrical	(190)		
	MC	Contract - repairs & maintenance	(500)		
	MC	Other minor items	(1,000)		
	INS	Insurance	(384)		
E113185		<b>Mayanup Recreation Reserve</b>	(1,178)	(963)	-
		O/s Wages - mtce	-		
		O/s wages Overheads - mtce	-		
		Plant Operation costs - mtce	-		
		Materials	-		
	MC	Contract - pest control	(190)		
	MC	Contract - fire extinguisher	(250)		
	MC	Contract - electrical	(300)		
	INS	Insurance	(438)		
E113200		<b>Administration Allocated</b>	(25,447)	(19,332)	(19,939)
		Administration reallocated	(25,447)		
E113255		<b>Support for UBAS</b>	(3,170)	(2,247)	(4,370)
	EC	Wages	(1,500)		
	EC	Overheads	(1,500)		
	EC	Plant operation costs	(170)		
E113260		<b>Support for Anzac Day</b>	(954)	(748)	(288)
	EC	Plant operation costs	(154)		
	EC	Wages	(400)		
	EC	Overheads	(400)		
E113265		<b>Support for Others</b>	(3,905)	(3,944)	(5,110)
	EC	Wages	(600)		
	EC	Overheads	(600)		
	EC	Plant operation costs	(205)		
	OE	Sandakan Scholarship -provision for 50% Contribution if requested and approved	(2,500)		
E113298	DEPN	<b>Depreciation - Other Recreation</b>	(23,295)	(14,795)	(14,543)
E113299	DEPN	<b>Depreciation - Parks &amp; Gardens</b>	(5,069)	(4,930)	(5,069)
<b>TOTAL E113 - OTHER RECREATION</b>			<b>(335,544)</b>	<b>(362,004)</b>	<b>(300,121)</b>

## Schedule 11 - RECREATION & CULTURE

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>E115 - LIBRARY</b>						
E115005	MC	<b>Library materials</b>		(950)	(1,000)	(968)
		freight & materials for the library operations	(950)			
E115200	MC	<b>Administration Allocated</b>		(55,984)	(54,478)	(56,188)
		administration applicable to the library operation	(55,984)			
E115298	DEPN	<b>Depreciation - Library</b>		(2,042)	(1,986)	(2,048)
		allowance for the depreciation of furniture & fittings	(2,042)			
<b>TOTAL E114 - LIBRARY</b>				(58,976)	(57,464)	(59,204)
<b>E116 - OTHER CULTURE</b>						
E116005		<b>Museum Maintenance</b>		(7,961)	(2,879)	(1,505)
	MC	Contract - pest control	(200)			
	MC	Contract - fire extinguisher	(120)			
	MC	Contract - electrical	(100)			
	MC	Contract - repairs & maintenance	(1,000)			
	MC	Materials & operational items	(5,000)			
	INS	Insurance	(778)			
	UTIL	Utility Charges - Power	(291)			
	MC	Rates rubbish removal and ESL	(473)			
E116010		<b>Craft Hut</b>		(5,198)	(7,405)	(840)
		Electricity	-			
	EC	Wages - mtee	(101)			
	EC	Overheads - mtee	(101)			
	EC	Plant Operation costs - mtee	(51)			
	MC	Contract - pest control	(130)			
	MC	Contract - fire extinguisher	(50)			
	MC	Contract - electrical	(50)			
	MC	Contract - repairs & maintenance	(200)			
	MC	Contract - paint exterior	(3,000)			
	MC	Materials	(1,000)			
	INS	Insurance	(249)			
	UTIL	Water rates & consumption	(24)			
	MC	Rubbish removal & ESL	(242)			
E116200	MC	<b>Adminstration Allocated</b>		(10,179)	(6,160)	(6,353)
		administration applicable to Heritage & Cultural programmes	(10,179)			
E116298	DEPN	<b>Depreciation - Other Cultural</b>		(1,051)	(1,022)	(1,051)
		depreciation of Heritage and Cultural facilities	(1,051)			
<b>TOTAL E116 - OTHER CU</b>				(24,390)	(17,466)	(9,749)
<b>TOTAL E11 - OPERATING EXPENDITURE</b>				(713,222)	(699,649)	(628,323)
<b>NET FOR THIS SCHEDULE</b>				(618,446)	(376,605)	(268,613)



## Schedule 12 - TRANSPORT

					Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Income</b>							
<b>I121 - ROADS AND STREETS</b>							
I121015	OP	Direct Grants - Main Roads			109,888	98,254	98,254
		grant to be received 2011/2012	109,888				
I121020		T.I.R.E.S. - Main Roads			-	210,000	210,000
		estimated funding	-				
I121010	CAP	Regional Road Group Grant			155,000	150,000	150,000
		for Boyup Brook Arthur River Road	155,000				
I121025	CAP	Roads to Recovery Grant			311,620	312,150	303,594
		Grant Federal Government Programme	311,620				
I121029		Road Contributions			2,800	1,500	-
	OR	Contribution towards Ritson Rd work - Trf from Trust Fund	2,000				
	FC	owner contributions to new crossovers	800				
I121031	CAP	CLGF [R4R]-2012/13 Allocation [portions on Rds & Dep			261,085		-
		Railway Pde=\$161,085; Depot=\$100,000	261,085				
<b>TOTAL I121 - ROADS AND STREETS</b>					<b>840,393</b>	<b>771,904</b>	<b>761,848</b>
<b>I122 - ROADS AND STREETS MAINTENANCE</b>							
I122050	CONT	Reimbursements - Road Mtce			1,000	100	2,090
		miscellaneous reimbursements	1,000				
I122051	OR	Sale of Old Materials & Minor Items			50		
			50				
<b>TOTAL I122 - ROADS AND STREETS MAINTENANCE</b>					<b>1,050</b>	<b>100</b>	<b>2,090</b>
<b>I123 - GAINS ON THE DISPOSAL OF ASSETS</b>							
I123005	GAIN	Gain/Profit on Sale of Assets			72,016		115,838
		Gain on Sale of Assets [Over Book Values]	72,016				
					<b>72,016</b>	<b>-</b>	<b>115,838</b>
<b>I125 - TRAFFIC CONTROL</b>							
I125010	FC	Commission - Licensing Service			31,080	32,500	30,175
		commissions received from activities as Licensing Agent for I	31,080				
I125015	FC	Motor Vehicle Plates			182	500	158
		Admin fee on personalised number plates	182				
<b>TOTAL I125 - TRAFFIC CONTROL</b>					<b>31,262</b>	<b>33,000</b>	<b>30,333</b>
<b>I126 - AERODROME</b>							
I126040		RADS Grant Funding			-	-	-
		grant received to upgrade air strip	-				
<b>TOTAL I126 - AERODROME</b>					<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL I12 - INCOME</b>					<b>944,721</b>	<b>805,004</b>	<b>910,109</b>
<b>Operating Expenditure</b>							
<b>E121 - ROADS &amp; STREETS CONSTRUCTION</b>							
<b>GRAVEL RE-SHEETING - SHIRE FUNDED</b>					(264,300)	(262,071)	(269,337)
						(262,071)	(269,337)
E121043		Scotts Brook Road	(48,350)		-		
	EC	Wages	(12,215)				
	EC	Overheads	(12,215)				
	EC	Plant operation costs	(13,270)				
	MC	Materials	(7,200)				
	MC	Contractors	(3,450)				
E121044	OE	Stanton Road	(33,520)		-		
	EC	Wages	(8,300)				
	OE	Overheads	(8,300)				
	EC	Plant operation costs	(9,535)				
	MC	Materials	(4,800)				
	MC	Contractors	(2,585)				



## Schedule 12 - TRANSPORT

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E121045	<b>Brown Seymour Road</b>			(33,520)		
	EC	Wages	(8,300)			
	EC	Overheads	(8,300)			
	EC	Plant operation costs	(9,535)			
	MC	Materials	(4,800)			
	MC	Contractors	(2,585)			
E121046	<b>Meredith Road</b>			(33,520)		
	EC	Wages	(8,300)			
	EC	Overheads	(8,300)			
	EC	Plant operation costs	(9,535)			
	MC	Materials	(4,800)			
	MC	Contractors	(2,585)			
E121047	<b>Reservoir Road</b>			(33,520)		
	EC	Wages	(8,300)			
	EC	Overheads	(8,300)			
	EC	Plant operation costs	(9,535)			
	MC	Materials	(4,800)			
	MC	Contractors	(2,585)			
E121048	<b>W Tree Gully Road</b>			(33,520)		
		Wages	(8,300)			
	EC	Overheads	(8,300)			
	EC	Plant operation costs	(9,535)			
	MC	Materials	(4,800)			
	MC	Contractors	(2,585)			
E121049	<b>Walshaws Road</b>			(48,351)		
	EC	Wages	(12,215)			
	EC	Overheads	(12,215)			
	EC	Plant operation costs	(13,270)			
	MC	Materials	(7,201)			
	MC	Contractors	(3,450)			
<b>T.I.R.E.S. FUNDED WORKS</b>						
E121216	<b>T.I.R.E.S. - Westbourne Road</b>				(209,163)	was -189,352
		Wages	-		(19,709)	(19,724)
		Overheads	-			
		Plant operation costs	-			
		Materials	-			
		Contractors	-			
E121221	<b>T.I.R.E.S. - Camballan Road</b>				(30,172)	(28,105)
		Wages	-			
		Overheads	-			
		Plant operation costs	-			
		Contractors	-			
E121218	<b>T.I.R.E.S. - McAlinden Road</b>				(29,625)	(2,970)
		Wages	-			
		Overheads	-			
		Plant operation costs	-			
		Contractors	-			
E121222	<b>T.I.R.E.S. - North B Brook Road</b>				(39,560)	(36,292)
		Wages	-			
		Overheads	-			
		Plant operation costs	-			
		Contractors	-			
E121223	<b>T.I.R.E.S. - Scotts Brook Road</b>				(20,117)	(13,352)
		Wages	-			
		Overheads	-			
		Plant operation costs	-			
		Contractors	-			

## Schedule 12 - TRANSPORT

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E121224	T.I.R.E.S. - Mayanup/Tonebridge Road			-	(50,157)	(52,205)
		Wages	-			
		Overheads	-			
		Plant operation costs	-			
		Contractors	-			
E121225	T.I.R.E.S. - McAlinden Road 2			-	(19,823)	(20,025)
		Wages	-			
		Overheads	-			
		Plant operation costs	-			
		Contractors	-			
E121226	T.I.R.E.S. - Condinup Road			-		(26,679)
	REGIONAL ROAD GROUP FUNDING			(240,050)	(244,403)	(245,248)
E121133	RRG - Boyup Arthur River Road			(240,050)	(244,403)	(245,248)
RRG12	EC	Wages	(50,000)			
	EC	Overheads	(50,000)			
	EC	Plant operation costs	(35,510)			
	MC	Materials	(65,240)			
	MC	Contractors	(39,300)			
	ROADS TO RECOVERY FUNDED			(311,621)	(315,258)	(311,292)
	Prior Year Items				(315,258)	(311,292)
E121091	RTR - Farleigh Road			(68,915)		
RTR29	EC	Wages	(11,275)			
	EC	Overheads	(11,275)			
	EC	Plant operation costs	(16,870)			
	MC	Materials	(22,285)			
	MC	Contractors	(7,210)			
E121090	RTR - Kulikup North Road			(133,688)		
RTR30	EC	Wages	(26,544)			
	EC	Overheads	(26,544)			
	EC	Plant operation costs	(23,210)			
	MC	Materials	(47,930)			
	MC	Contractors	(9,460)			
E121153	RTR - McAlinden Road			-		
RTR31	EC	Wages	-			
	EC	Overheads	-			
	EC	Plant operation costs	-			
	MC	Materials	-			
E121154	RTR - Area Road			(109,017)		
RTR32	EC	Wages	(3,132)			
	EC	Overheads	(3,132)			
	EC	Plant operation costs	(5,040)			
	MC	Materials	(97,713)			
	MC	Contractors	-			
E121227	CLGF-Railway Parade			(161,085)		
	EC	Wages	(20,000)			
	EC	Overheads	(20,000)			
	EC	Plant operation costs	(26,000)			
	MC	Materials	(65,085)			
	MC	Contractors	(30,000)			

## Schedule 12 - TRANSPORT

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
COUNCIL ROADS RECONSTRUCTIONS - SOLELY COUNCIL FUNDED				(54,600)	(7,500)	(17,888)
See E1212227	Council - Railway Parade					
	[Covered in CLGF Construction Works, above]					
	Contractors					
E122240	MC	Council - Abel Street		(10,000)	(7,500)	
	Contractors			(10,000)		
E122241		Council - Ritson Road		(23,000)		
	EC	Wages	(5,310)			
	EC	Overheads	(6,310)			
	EC	Plant operation costs	(5,640)			
	MC	Materials	(2,400)			
	MC	Contractors	(4,340)			
E121250	MC	Crossover Construction		(1,600)		(1,508)
	Materials & Contracts			(1,600)		
E121251	MC	Footpaths Construction		(20,000)		(16,380)
	Contractors			(20,000)		
SUB TOTAL EXPENDITURE				(1,031,656)	(1,038,385)	(1,043,117)
E121300	LESS: AMOUNTS TRANSFERRED TO CAPITAL					
	Gravel Resheeting - Council Funded			264,300	was 262071	269,337
	TIRES					
	IRG Items			240,050	244,403	245,248
	RTR Items			311,621	315,258	311,292
	CLGF Items			161,085		
	Reconstruction-Council Funded Items			54,600	was 7,500	17,888
TOTAL E121 - ROADS AND STREETS CONSTRUCTION - NET AFTER TRANSFERS				0	(478,734)	(199,352)
E122 - ROAD MAINTENANCE						
E122005	Depot Building Operation			(28,438)	(39,756)	(27,073)
	EC	Wages - mtce	(1,000)			
	EC	Overheads - mtce	(1,000)			
	EC	Contract - Cleaning	(1,840)			
	MC	Materials - cleaning	(250)			
	MC	Materials - safety glasses	(500)			
	MC	Contract - Pest Control	(230)			
	MC	Contract - fire extinguishers	(840)			
	MC	Contract - electrical	(840)			
	MC	Contract - repairs & maintenance	(500)			
	MC	Contract - Weed Spraying	-			
	MC	IT Engineering (autocad light, laptop,training)	(5,600)			
	EC	o/s - wages	(2,000)			
	EC	o/s - overheads	(2,000)			
	EC	o/s - plant operation costs	(3,000)			
	MC	Rates ESL & Rubbish Removal	(772)			
	UTIL	Water rates & consumption	(3,536)			
	UTIL	Electricity	(3,304)			
	INS	Insurance	(1,227)			
RURAL ROAD MAINTENANCE - SHIRE FUNDED						
E122010	Drains & Culverts			(49,800)	(48,151)	(41,566)
	EC	Wages	(15,000)			
	EC	Overheads	(15,000)			
	EC	Plant operation costs	(6,000)			
	MC	Materials	(9,800)			
	MC	Contractors	(4,000)			
E122014	Roads Vegetation Clearing Offsets			(24,620)		
	EC	Wages	(1,000)			
	EC	Overheads	(1,000)			
	EC	Plant operation costs	(620)			
	MC	Materials	(12,000)			
	MC	Contractors	(10,000)			



## Schedule 12 - TRANSPORT

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E122018	<b>Maintenance Grading</b>			(467,301)	(433,800)	(407,060)
EC	Wages -	(124,126)				
EC	Overheads	(124,126)				
EC	Plant operation costs	(212,349)				
MC	Materials	(6,700)				
	Other Expenses	-				
E122020	<b>Repairs &amp; Maintenance</b>			(91,750)	(77,815)	(53,844)
EC	Wages -	(35,875)				
EC	Overheads	(35,875)				
EC	Plant operation costs	(13,000)				
MC	Materials	(7,000)				
E122022	<b>MC Bridge Repairs &amp; Maintenance</b>			(60,000)	(66,000)	(64,535)
	Contractor costs	(60,000)				
E122025	<b>Verge Pruning</b>			(76,000)	(84,479)	(71,850)
EC	Wages	(12,000)				
EC	Overheads	(12,000)				
EC	Plant operation costs	(19,000)				
MC	Contract - verge pruning	(35,000)				
E122027	<b>Verge Spraying</b>			(22,700)	(23,361)	(17,753)
EC	Wages	(7,500)				
EC	Overheads	(7,500)				
EC	Plant operation costs	(3,500)				
MC	Materials	(4,200)				
E122035	<b>Crossovers - maintenance</b>			(2,400)	(2,660)	-
EC	Wages	(200)				
EC	Overheads	(200)				
EC	Plant operation costs	(1,000)				
MC	Materials	(1,000)				
	<b>TOWN STREETS MAINTENANCE - SHIRE FUNDED</b>					
E122040	<b>Town Services Drainage</b>			(5,800)	(5,789)	(3,406)
EC	Wages	(1,750)				
EC	Overheads	(1,750)				
EC	Plant operation costs	(800)				
MC	Contract - plant hire	(1,500)				
E122045	<b>Town Services Footpaths</b>			(3,600)	(3,978)	(696)
EC	Wages	(800)				
EC	Overheads	(800)				
EC	Plant operation costs	(1,500)				
MC	Materials	(500)				
E122050	<b>Town Services Road Repairs</b>			(23,600)	(18,088)	(6,672)
EC	Gardeners - wages	(3,800)				
EC	Gardeners - overheads	(3,800)				
EC	Gardeners - plant operation costs	(3,000)				
MC	Contractor - Bridge St median	(5,000)				
	Line Marking	(6,000)				
	Materials	(2,000)				
E122060	<b>Town Services Tree Pruning</b>			(20,000)	(16,873)	(8,762)
EC	Gardeners - wages	(9,000)				
EC	Gardeners - overheads	(9,000)				
EC	Gardeners - plant operation costs	(1,000)				
MC	Contract - hire equipment	(1,000)				

## Schedule 12 - TRANSPORT

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E122065		<b>Town Services Verge Spraying</b>				
	EC	Gardeners - wages	(6,000)	(19,498)	(10,158)	(12,972)
	EC	Gardeners - overheads	(6,000)			
	EC	Gardeners - plant operation costs	(5,698)			
	MC	Materials	(1,800)			
E122075		<b>Road Sweeper</b>		(9,581)	(8,500)	(9,125)
	MC	Materials	-			
	MC	Contract - plant hire	(9,581)			
E122067	MC	<b>Roman Roads Data Pickup</b>		(7,000)		
		provision to update Roman software	(7,000)			
E122070		<b>Emergency Services</b>				
	EC	Wages	-		(19,619)	(48,537)
	EC	Overheads	-			
	EC	Plant operation costs	-			
	MC	Materials	-			
E122071		<b>Emergency Services - Part #2</b>				
E122072		<b>Emergency Remedial Works-June 2012</b>				(72,256)
	EC	Wages	(10,000)	(30,000)		(71,246)
	EC	Overheads	(10,000)			
	EC	Plant operation costs	(10,000)			
	MC	Materials	-			
E122095		<b>Street Lighting</b>		(27,335)	(20,000)	(23,978)
	UTIL	yearly charges	(27,335)			
E122200		<b>Traffic Signs</b>		(8,610)	(12,679)	(12,741)
	EC	Wages	(779)			
	EC	Overheads	(779)			
	EC	Plant operation costs	(52)			
	MC	Materials	(7,000)			
E122250		<b>Rural Street Addressing</b>		(500)		(2,046)
	MC	allowance to complete this service	(500)			
<b>TOTAL E122 - ROAD MAINTENANCE</b>				<b>(980,533)</b>	<b>(891,906)</b>	<b>(956,120)</b>
<b>NON CASH ROAD RELATED ITEMS</b>						
E122291	MC	<b>Administration Allocated</b>		(254,472)		
		administration applicable to this Schedule	(254,472)			
E122297	DEPN	<b>Depreciation - Infrastructure - Roads Only</b>		(440,000)	(403,000)	(435,457)
		allowance for depreciation on roads & footpaths	(440,000)			
E122298	DEPN	<b>Depreciation - Transport other</b>		(4,654)	(16,606)	(4,654)
		allowance for annual depreciation	(4,654)			
E122299	DEPN	<b>Depreciation - Other Infrastructure</b>		(3,015)	(2,126)	(3,015)
		allowance for depreciation	(3,015)			
				<b>(702,141)</b>	<b>(421,732)</b>	<b>(443,126)</b>

## Schedule 12 - TRANSPORT

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>E123 - ROAD PLANT PURCHASES</b>						
E123010	LOSS	Loss on Sale of Assets		(39,351)		(7,155)
		Loss on assets sold	(39,351)			
E123020	MC	Sundry Plant		(6,000)	(6,000)	(5,642)
		various small sundry plant	(6,000)			
<b>TOTAL E123 - ROAD PLANT PURCHASES</b>				<b>(45,351)</b>	<b>(6,000)</b>	<b>(12,997)</b>
<b>E125 - TRAFFIC CONTROL</b>						
E125005	MC	Administration Allocated		(76,342)	(68,913)	(71,077)
		administration applicable to Licensing Service as agent for DI	(76,342)			
<b>TOTAL E125 - TRAFFIC CONTROL</b>				<b>(76,342)</b>	<b>(68,913)</b>	<b>(71,077)</b>
<b>E126 - AERODROME</b>						
E126005		Air Strip		(3,221)	(2,476)	(829)
	MC	Contract - weed control	(800)			
	MC	Contract-Remove Asbestos Cladding	(1,000)			
	EC	o/s - wages	(374)			
	EC	o/s - overheads	(486)			
	EC	o/s - plant operation costs	(400)			
	INS	Insurance	(61)			
	MC	Materials	(100)			
E126050		Airfield Project				
<b>TOTAL E126 - AERODROME</b>				<b>(3,221)</b>	<b>(2,476)</b>	<b>(829)</b>
<b>TOTAL E12 - OPERATING EXPENDITURE</b>				<b>(1,807,587)</b>	<b>(1,869,761)</b>	<b>(1,663,501)</b>
<b>NET FOR THIS SCHEDULE</b>				<b>(862,866)</b>	<b>(1,064,757)</b>	<b>(773,392)</b>



## Schedule 13 - ECONOMIC SERVICES

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Income</b>						
<b>I132 - TOURISM/AREA PROMOTION</b>						
I132003		<b>Boyup Brook Tourist Centre</b>		12,128	4,128	4,128
	CONT	reimbursement of outgoings as per lease agreement	2,128			
		contribution to CDO 1 day per week as agreed	-			
	CAP	Grant - Rising Damp	10,000			
I132004		<b>Caravan Park &amp; Complex Charges</b>		57,500	50,000	57,255
		estimated use and income as per charges in budget fee schedule				
	FC	Country Music Festival	30,000			
	FC	Estimated other annual usage	27,500			
I132008		<b>Sheds Flax Mill Charges</b>		10,000	9,000	11,788
	FC	annual lease of two sections of large shed	9,000			
	FC	casual rental of part of large shed	1,000			
I132015		<b>SWDC Grant - promotions</b>			15,000	10,000
		tv promotion	-			
		Albany/Bunbury route promotion	-			
I132030		<b>Country Music Club - CDO share</b>		20,000	21,939	40,000
	CONT	contribution to CDO 2 days per week	20,000			
<b>TOTAL I132 - TOURISM/AREA PROMOTION</b>				<b>99,628</b>	<b>100,067</b>	<b>123,171</b>
<b>I133 - BUILDING CONTROL</b>						
I133005	FC	<b>Building Licenses</b>		10,000	12,000	9,978
		fees & charges as per Budget schedule	10,000			
I133010	FC	<b>BCITF Levy - Commission</b>		120	-	119
I133015	FC	<b>Builders Reg Board Levy - Commission</b>		250	-	247
<b>TOTAL I133 - BUILDING CONTROL</b>				<b>10,370</b>	<b>12,000</b>	<b>10,344</b>
<b>I137 - OTHER ECONOMIC SERVICES</b>						
I137005	FC	<b>Standpipe Water</b>		3,500	9,000	1,889
		charges for water taken from Standpipes	3,500			
I137006		<b>Dry Season Assistance Grant</b>		-	-	-
		unbudgeted this year	-			
I137015		<b>BBG Rental</b>		-	-	-
		Blackwood Basin Group	-			
I137060		<b>Grant - Creative Fund Network</b>		-	-	-
		unbudgeted this year	-			
I137070	OR	<b>Sale of Old Item</b>		-	-	15,000
		Sale of Railway Carriages (Prior Year)	-			
I137071	CAP	<b>CLGF [R4R] - 2012/13 Allocation [portion used on Saleyd]</b>	60,000			
<b>TOTAL I137 - OTHER ECONOMIC SERVICES</b>				<b>63,500</b>	<b>9,000</b>	<b>16,889</b>
<b>TOTAL I13 - INCOME</b>				<b>173,498</b>	<b>121,067</b>	<b>150,404</b>

## Schedule 13 - ECONOMIC SERVICES

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Expenditure</b>					
<b>E132 - TOURISM/AREA PROMOTION</b>					
E132010		<b>Tourist Bay</b>	(1,110)	(1,050)	-
	EC	Wages	(100)		
	EC	Overheads	(100)		
	MC	Contract - Repairs & Maintenance	(250)		
	OE	o/s - wages	(200)		
	EC	o/s - overheads	(200)		
	EC	o/s - plant operation costs	(50)		
	MC	Rubbish removal	(210)		
E132012		<b>Boyup Brook Tourist Committee</b>	(28,393)	(17,453)	(18,103)
	MC	Donation towards operational costs	(15,000)		
	EC	1 day of CDO time	(13,393)		
E132013		<b>Blackwood Valley Marketing Association</b>	-	(2,000)	(500)
		Donation towards operational costs	-		
E132014		<b>Tourism - Country Music Festival Support</b>	(346,562)	(27,565)	(26,311)
	OE	Loans - For new CM Building	(300,000)	(450,000)	
	EC	Wages	(1,700)		
	EC	Overheads	(1,700)		
	EC	Plant operation costs	(700)		
	MC	Hire of extra rubbish bins for town for Country Music Festival	(2,282)		
	EC	3 days CDO time allocated	(40,180)		
E132019		<b>Community Development Officer</b>	(11,043)	(28,715)	(24,491)
	EC	Wages	(60,762)		
	EC	Superannuation & Other Employment Expenses	(6,205)		
	EC	Conference expenses	(950)		
	EC	Travel and accommodation	(1,700)		
	MC	Less: Administration allocated to Kitsport Program	5,000		
	EC	less allocation - 3 days to Country Music Club E13250	40,180		
	EC	less allocation - 1 day to Tourism Committee E132012	13,393		
E132021		<b>WBSA - Trails Project</b>	-	(3,000)	(1,500)
E132022		<b>Small Business Centre - Warren Blackwood</b>	(2,500)	(2,500)	(2,500)
	MC	Shire contribution to Small Bus. Centre	(2,500)		
E132025		<b>Tourist Centre - Building</b>	(5,133)	(15,041)	(6,929)
	MC	Contract - pest control	(100)		
	MC	Contract - fire extinguisher	(50)		
	MC	Contract - repairs & maintenance	(1,000)		
	MC	Contract - electrical	(100)		
	INS	Insurance	(1,313)		
	UTIL	Water rates & consumption	(2,540)		
E132026		<b>Boyup Brook Tourist Centre - Grounds</b>	(8,700)	(8,912)	(24,162)
	EC	Gardeners - wages	(3,500)		
	EC	Gardeners - overheads	(3,500)		
	EC	Gardeners - plant operation costs	(1,700)		
E132030		<b>Promotion Activities</b>	(25,018)	(37,631)	(26,355)
		allowance to promote various activities			
	MC	Harvey Dicksons Rodeo sponsorship	(5,000)		
	MC	Publications & brochures	(2,350)		
	MC	SWDC - tv promotion	(10,000)		
	MC	SWDC - Albany/Bunbury route - tourist centre doing work	(7,668)		
		Blackwood Wine Association - advertising	-		
E132200	MC	<b>Administration Allocated</b>	(35,626)	(16,260)	(16,770)
		administration applicable to tourism & promotion activities	(35,626)		
E132298	DEPN	<b>Depreciation - Tourist Centre</b>	(2,162)	(2,103)	(2,162)
		allowance for annual depreciation	(2,162)		



# Schedule 13 - ECONOMIC SERVICES

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E132300		<b>Caravan Park/Flax Mill Operations</b>	(62,458)	(66,260)	(76,410)
EC		Wages - m/cce	(760)		
EC		Overheads - m/cce	(760)		
		Materials	-		
EC		Plant Operation costs - m/cce	(514)		
MC		Contract - pest control	(300)		
MC		Contract - fire extinguisher	(1,080)		
MC		Contract - electrical	(250)		
MC		Contract - Pumppp outs	(1,200)		
MC		Contract - repairs & maintenance	(2,000)		
		Contract - office lighting	-		
MC		Materials	(500)		
MC		Contract - caretaker / cleaner	(17,598)		
MC		Materials - cleaning	(1,000)		
UTIL		Water rates & consumption	(6,589)		
UTIL		Electricity	(8,970)		
INS		Insurance	(6,311)		
INS		Insurance - Marine Cargo (Canoes)	(280)		
MC		Rates rubbish and ESL	(2,833)		
UTIL		Telephone	(618)		
UTIL		Gas	(116)		
MC		Plumbing/Elect connect/disconnect ablutions - C/Music Festival	(800)		
MC		Hire costs ablutions Country Music Festival	(10,000)		
E132306	MC	<b>Flaxmill Complex - Long Term Plan</b>	(30,000)		
			(30,000)		
E132299		<b>Flaxmill Complex Upgrades - Interest on Loans</b>	(3,535)	(4,053)	(4,053)
INT		Interest on Loan 106 - Facilities upgrade	(1,910)		
INT		Interest on Loan 109 - Water upgrade	(1,625)		
E132301		<b>Caravan Park Ground Maintenance</b>	(10,500)	(9,357)	(14,666)
EC		Gardeners - wages	(4,000)		
EC		Gardeners - overheads	(4,000)		
EC		Gardeners - plant operation costs	(2,500)		
E132310	DEPN	<b>Depreciation - Caravan Park/Flax Mill</b>	(5,544)	(5,421)	(5,109)
		allowance for annual depreciation of buildings, furni	(5,544)		
E132330	MC	<b>Administration Allocated</b>	(10,179)	(33,202)	(34,245)
		Administration applicable to the operation of the Caravan Park	(10,179)		
<b>TOTAL E132 - TOURISM/AREA PROMOTION</b>			<b>(588,464)</b>	<b>(730,523)</b>	<b>(284,266)</b>
<b>E133 - BUILDING CONTROL EXPENSES</b>					
E133005		<b>Building Control Services</b>	(26,258)	(24,476)	(17,289)
EC		Salary - part-time building surveyor	(21,601)		
EC		Superannuation - part-time building surveyor	(1,787)		
EC		Accommodation & meals	(1,500)		
EC		Travelling allowance	(770)		
EC		Conference & training costs	(500)		
EC		Other employee costs	(100)		
E133010		<b>Building Control Other Costs</b>	(1,200)	(3,800)	(2,563)
MC		Legal advice - building matters	(500)		
MC		Subscriptions & legislation	(500)		
MC		Other minor costs	(200)		
E133200		<b>Administration Allocated</b>	(10,179)	(11,950)	(12,325)
		Administration applicable to building control services	(10,179)		
<b>TOTAL E133 - BUILDING CONTROL EXPENSES</b>			<b>(37,637)</b>	<b>(40,226)</b>	<b>(32,177)</b>
<b>E134 - SALEYARDS &amp; MARKETS</b>					
E134015		<b>Saleyards</b>	(100)	(103)	-
		Wages - m/cce	-		
		Overheads - m/cce	-		
MC		Materials	(100)		
E134298		<b>Depreciation - Saleyards &amp; Markets</b>	-	(280)	(288)
		allowance for depreciation on saleyards	-		
<b>TOTAL E134 - SALEYARDS &amp; MARKETS</b>			<b>(100)</b>	<b>(383)</b>	<b>(288)</b>

## Schedule 13 - ECONOMIC SERVICES

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>E137 - OTHER ECONOMIC DEVELOPMENT</b>					
E137005		<b>Standpipes</b>	(2,780)	(5,040)	(2,495)
		Contract - repairs & maintenance	-	-	-
	UTIL	Water rates & consumption	(2,780)	-	-
E137006	OE	<b>Blackwood Basin Landcare Group - Rental Contribution</b>	(6,000)	(4,602)	(970)
		Rental Contribution	(6,000)	-	-
E137007		<b>Dry Season Grant - expenditure</b>	-	(9,337)	(11,000)
		provision for expending Grant received	-	-	-
E137025		<b>Economic Development Projects</b>	-	-	(694)
			-	-	-
E137060		<b>Grant - Creative Network Fund</b>	-	-	(745)
		provision for expending Grant received	-	-	-
E137200	MC	<b>Administration Allocated</b>	(10,179)	(12,827)	(11,188)
		Administration applicable to Economic Development projects	(10,179)	-	-
E137208	DEPN	<b>Depreciation - Develop/Facilities</b>	(852)	(852)	(676)
		provision for depreciation	(852)	-	-
<b>TOTAL E137 - OTHER ECONOMIC DEVELOPMENT</b>			<b>(19,811)</b>	<b>(22,658)</b>	<b>(27,968)</b>
<b>TOTAL E13 - OPERATING EXPENDITURE</b>			<b>(646,012)</b>	<b>(803,790)</b>	<b>(344,698)</b>
<b>NET FOR THIS SCHEDULE</b>			<b>(472,514)</b>	<b>(682,723)</b>	<b>(194,295)</b>

# Schedule 14 - OTHER PROPERTY & SERVICES

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
Operating Income					
I141 - PRIVATE WORKS					
I141005	FC	Private Works			
		various works - charges as per Budget	14,000	12,286	24,129
TOTAL I141 - PRIVATE WORKS			14,000	12,286	24,129
I143 - PUBLIC WORKS OVERHEADS					
I143010	CONT	Reimbursements - PWO			
		LGIS Insurance - Re OHS	6,000	6,000	6,310
I143015		Workers Compensation			
		payments from insurer			9,095
TOTAL I143 - PUBLIC WORKS OVERHEADS			6,000	6,000	15,405
I144 - PLANT OPERATIONS - INCOMES					
I144005	CONT	Diesel Fuel Rebate			
		Federal Government Rebate	11,110	10,787	17,952
I144010	CONT	Reimbursements - Plant Related Items			
					55
TOTAL I144 - PLANT OPERATION COSTS			11,110	10,787	18,007
I147 - ADMINISTRATION					
I147005	CONT	Reimbursements			
		Insurances, other minor items	3,000		37,740
I147050		DLG - Capacity Building			
		DLG Grant for Strategic planning		25,000	45,000
TOTAL I147 - ADMINISTRATION			3,000	25,000	82,740
TOTAL I14 - INCOME			34,110	54,073	140,281



## Schedule 14 - OTHER PROPERTY & SERVICES

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>Operating Expenditure</b>						
<b>E141 - PRIVATE WORKS</b>						
E141005		<b>Private Works</b>		(10,000)	(10,032)	(20,060)
	EC	various work wages	(2,000)			
	EC	overheads	(2,000)			
	EC	plant operation costs	(6,000)			
<b>TOTAL E141 - PRIVATE WORKS</b>				(10,000)	(10,032)	(20,060)
<b>E143 - PUBLIC WORKS OVERHEADS</b>						
E143005		<b>Supervision</b>		(295,731)	(234,822)	(230,287)
		<u>Manager &amp; Supervisory Staff</u>				
	EC	Salaries & wages	(250,444)			
	EC	Superannuation - Supervisory Staff	(25,288)			
	MC	Technical Contractual Assistance( BH/E)	(20,000)			
E143006	MC	<b>Less Amount Allocated to Members</b>				
		portion to support services to members, preparation & attendance		5,000	5,000	5,000
		at meetings & Other Governance issues	5,000			
E143010	MC	<b>Consultant Engineers</b>		(5,000)	(5,000)	(7
		Allowance for engineering advice and assistance	(5,000)			
E143011		<b>Works Manager Vehicle Op Costs</b>		(6,717)	(6,250)	(4,572)
	OE	Fuel & oil	(5,500)			
		Depreciation	-			
	OE	Services & Repairs	(467)			
	INS	Insurance	(400)			
	MC	License & Other	(350)			
E143198	DEPN	<b>Works Manager Vehicle - Depreciation</b>		(400)	(388)	(400)
		Depreciation	(400)			
E143012	MC	<b>Waste oil disposal costs</b>		(800)	(1,000)	(209)
		costs to empty waste oil tank	(800)			
E143013	EC	<b>FBT Works Staff</b>		(2,521)	(4,500)	(2,401)
		FBT on items provided to works staff	(2,521)			
E143015	INS	<b>Insurance on Works</b>		(50,755)	(34,814)	(34,889)
		Workers compensation insurance premium-Wks Staff	(50,755)			
E143020	EC	<b>Superannuation of works staff</b>		(69,282)	(101,651)	(89,655)
		Shire's contribution to works staff superannuation	(69,282)			
E143021	EC	<b>Sick/Annual Leave/LSL/Public Holidays</b>		(105,607)	(164,722)	(155,299)
		above leave applicable to works staff	(105,607)			
E143025	EC	<b>Protective Clothing</b>		(2,850)	(4,250)	(2,7
		Protective clothing & items for works staff	(2,850)			
E143030	EC	<b>Uniforms</b>		(4,000)	(4,500)	(3,905)
		uniforms for works staff	(4,000)			
E143033	MC	<b>Conference Expenses</b>		(4,190)	(5,000)	(4,027)
		allowance for conferences for works staff	(4,190)			
E143035	EC	<b>Training &amp; meeting expenses</b>		(13,477)	(23,611)	(13,300)
	EC	allowance for works staff training & attendance at meetings				
	EC	Wages (staff attendance)	(10,549)			
	EC	Vehicle usage	(500)			
	EC	Training courses and other courses	(2,428)			
E143045	EC	<b>Occupational Health &amp; Safety</b>		(10,700)	(6,500)	(10,328)
	EC	Allowance for works staff OHS programmes	(10,200)			
	EC	Programme and training course costs	(500)			
E143050	MC	<b>Other Expenses</b>		(6,510)	(4,244)	(6,538)
		allowance for costs not included in the accounts above	(6,510)			
E143050		<b>Forward Capital Works</b>				
E143200	MC	<b>Administration Allocated</b>		(20,358)	(77,069)	(80,254)
		administration applicable to works & services to be distributed as				
		a part of overheads	(20,358)			
<b>SUB TOTAL OPERATING EXPENSES</b>				(593,898)	(673,521)	(634,537)
E143290	MC	<b>Less Recovered from Works &amp; Services</b>		552,771	667,521	633,240
<b>TOTAL E143 - PUBLIC WORKS OVERHEADS</b>				(41,127)	(6,000)	(1,297)

## Schedule 14 - OTHER PROPERTY & SERVICES

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>E144 - PLANT COST OVERHEADS</b>						
E144005	EC	Repairs -Wages, Overheads, Super, etc		(71,052)	(52,916)	(72,013)
		Wages	(64,218)			
		Superannuation	(5,834)			
E144010	MC	Fuel & Oil		(188,037)	(175,110)	(185,731)
		Fuel & oil purchases	(195,268)			
		less allowance for GP Vehicle	7,231			
E144020	MC	Tyres & Tubes		(20,000)	(27,900)	(12,279)
		Allocation through plant system	(20,000)			
E144030	MC	Parts & Repairs		(44,000)	(40,400)	(41,365)
		allocation for parts and external repairs	(44,000)			
E144050	MC	Licences		(5,265)	(4,679)	(5,014)
		estimated vehicle registration costs	(5,265)			
E144060	INS	Insurance		(26,263)	(22,925)	(22,971)
		Comprehensive motor vehicle insurance costs	(26,263)			
E144070	MC	Blades & Points		(12,000)	(12,000)	(9,052)
		Edges for grader blades & loader buckets ripper points	(12,000)			
E144080	MC	Expendable Tools		(3,000)	(3,000)	(2,948)
		allowance for expendable items/tools required for plant opera	(3,000)			
E144090	MC	Freight Costs		(3,500)	(3,000)	(5,295)
		allowance for freight on parts and repair items	(3,500)			
E144200	MC	Administration Allocated		(5,089)	(14,742)	(15,354)
		admin costs allowance for plant operation/repairs	(5,089)			
E144298	DEPN	Depreciation		(187,000)	(222,300)	(186,717)
		Depreciation of Plant & Equipment	(187,000)			
<b>SUB TOTAL OPERATING EXPENSES</b>				<b>(565,206)</b>	<b>(578,972)</b>	<b>(558,739)</b>
E144290		Less Plant Costs recovered from Works & Services		565,206	578,972	539,752
<b>TOTAL E144 - PLANT COST OVERHEADS</b>				<b>-</b>	<b>-</b>	<b>(18,987)</b>
<b>E146 - SALARIES &amp; WAGES</b>						
E146010	EC	Gross Total Salaries & Wages		2,066,658	1,927,667	2,104,465
		Total wages & salaries paid to all staff	2,066,658			
E146200	EC	LESS SALARIES & WAGES ALLOCATED		-2,066,658	-1,927,667	-2,104,465
		wages & salaries allocated to various works & services	-2,066,658			
<b>TOTAL E146 - SALARIES &amp; WAGES</b>				<b>0</b>	<b>0</b>	<b>0</b>



# Schedule 14 - OTHER PROPERTY & SERVICES

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
<b>E147 - ADMINISTRATION</b>					
E147005	MC	Advertising			
		allowance for general advertising	(15,000)	(13,000)	(20,664)
E147010	MC	Audit Fees			
		Audit costs - final 2010/11 & interim 2011/12 + Financial Revl	(16,000)	(14,000)	(14,660)
E147015	MC	Bank Fees			
		Fees applicable to Shire bank accounts (not including Medical Practice account)	(5,500)	(5,000)	(5,379)
E147016	INT	Interest on Loan - Admin Building			
		Interest on Loan 110	(1,604)	(1,705)	(1,705)
E147020		Administration Building Operation Costs			
		Wages - mtce	(31,255)	(32,434)	(46,396)
		Overheads - mtce	-		
		Plant Operation costs - mtce	-		
		Contract - Cleaning	(15,763)		
	MC	Materials - cleaning	(1,000)		
	MC	Contract - Pest Control	(270)		
	MC	Contract - fire extinguisher	(100)		
	MC	Contract - electrical	(250)		
	MC	Contract - repairs & maintenance	(1,000)		
		o/s - wages	-		
		o/s - overheads	-		
	EC	o/s - plant operation costs	(100)		
	INS	Insurance	(2,824)		
	MC	Rubbish removal & ESL	(900)		
	UTIL	Electricity	(8,160)		
	UTIL	Water rates & consumption	(888)		
		Interest on Loan 110 - Separate A/c; See Below	-		
E147021	EC	Administration Building Grounds Maintenance			
		o/s - wages	(4,000)	(17,060)	(7,996)
		o/s - overheads	(4,000)		
		o/s - plant operation costs	(1,500)		
		Contract - Car Park repairs	-		
E147025	MC	IT System Operation & Maintenance			
		Software annual support costs	(4,498)	(78,377)	(44,000)
		Equipment lease costs	-		(61,185)
		IT system support	(3,000)		
		Training	(28,995)		
		New Software installation & training costs	(40,384)		
		Hardware repairs & upgrades	(1,500)		
E147030		Consultants			
	MC	Financial Planning - DLG	(102,357)	(51,000)	(62,532)
	MC	Strategic Planning - DLG	(23,243)		
	MC	Consultant - Financial Management (Replace Fin Mgr)	(31,514)		
	MC	Consultants - General	(39,600)		
	MC	Consultants - CEO review	(5,000)		
			(3,000)		
E147032		Asset Management			
	MC	Consultants - asset mgt	(36,000)	(80,000)	(85,831)
	MC	asset mgt software, training, data migration	(34,000)		
		feature surveys	(2,000)		
E147035	INS	Insurances - Administration			
		Public/Professional Liability	(29,701)	(39,872)	(35,956)
		Officers & Directors Liability (part)	(24,785)		
		Local Government Business Practices Fidelity Guarantee	(2,545)		
		Personal Accident/Travel	(293)		
		Other - Business Interruption, Multi Risk, etc	(776)		
			(1,303)		
E147037	DEPN	Depreciation - Admin Vehicles			
		Depreciation on Admin Vehicles	(2,004)	(2,004)	(2,000)

# Schedule 14 - OTHER PROPERTY & SERVICES

			Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E147045	MC	<b>Legal Expenses</b>	(17,000)	(17,000)	(17,399)
		allowance for general legal advice	(2,000)		
		Legal advice on various leases	(15,000)		
E147050	MC	<b>Office Equipment Maintenance</b>	(18,863)	(19,000)	(18,261)
		Lease Copier/Printer	(4,400)		
		Service costs of Copier/Printer	(12,463)		
		Other minor office equipment & maintenance	(2,000)		
E147055	MC	<b>Postage / Freight</b>	(7,008)	(5,500)	(7,095)
		allowance for postage and general freight costs	(7,008)		
E147060	MC	<b>Printing &amp; Stationery</b>	(9,181)	(15,000)	(8,914)
		allowance for general stationery printing paper etc.	(9,181)		
E147066	EC	<b>Superannuation</b>	(59,132)	(54,109)	(50,104)
		Shire contribution to superannuation of admin staff	(59,132)		
E147067	EC	<b>Salaries</b>	(491,138)	(474,265)	(449,729)
		Salaries-Admin staff incl AL/SL/LSL	(495,138)		
		CEO package - telephone	(1,000)		
		allocated time for CLGF abtution project	5,000		
E147068		<b>Administration Vehicle Costs</b>	(9,220)	(12,550)	(8,754)
	MC	Fuel & Oil	(7,000)		
	INS	Insurance	(700)		
	MC	Licence & Other	(520)		
	MC	Service & Repairs	(1,000)		
E147069	EC	<b>Fringe Benefits Tax</b>	(11,464)	(6,400)	(10,916)
		FBT on administration staff benefits	(11,464)		
		less allowance for GP vehicle	-		
E147070	MC	<b>Subscriptions</b>	(8,016)	(7,531)	(7,974)
		Workplace Relations	(2,519)		
		WALGA Tax Service	(1,148)		
		WALGA Local Laws Service	(845)		
		Procurement Consultancy Service	(2,000)		
		Legislation Updates	(824)		
		Other Subscriptions	(660)		
E147071		<b>Employers Indemnity Insurance</b>	-	(15,231)	(15,347)
		[Now covered by other, newly titled, Policies]	-		
E147072	EC	<b>Uniform Allowance</b>	(950)	(2,400)	(893)
		Administration staff uniform allowances	(950)		
E147073	EC	<b>Occupation Health &amp; Safety Costs</b>	(800)	(5,000)	(602)
		allowance for administration OHS programmes	(800)		
E147074		<b>Administration Staff Housing</b>	-	(14,120)	(13,895)
	MC	Allocation for staff housing for costs 7 Knapp St	1,622		
	MC	Allocation for staff housing for costs 7 Knapp St	1,115		
	UTIL	Allocation for staff housing for costs 7 Knapp St	4,263	(7,000)	
E147075	MC	<b>Telephones</b>	(13,633)	(14,000)	(14,185)
		Admin phones, fax, & mobile telephones rent & calls	(13,633)		



## Schedule 14 - OTHER PROPERTY & SERVICES

				Budget 2012/13	Original Budget Prior Year	Projected Actuals Prior Year
E147076	EC	Conference/Training/Professional Development		(6,600)	(8,000)	(9,440)
		Professional development for CEO & Finance Manager	(4,000)			
		Conference/training for all administration staff	(2,600)			
E147089	MC	Minor Purchases - Equipment (under \$2k)		(1,232)		
				(1,232)		
E147090	OE	Other Administration Costs		(1,200)	(1,500)	(2,172)
		allowance for miscellaneous costs	(1,200)			
E147298	DEPN	Depreciation - Administration		(26,385)	(20,350)	(23,919)
		Depreciation-admin building furnishings equipment & fittings	(26,385)			
SUB TOTAL OPERATING EXPENDITURE				(1,016,120.34)	(992,031)	(1,003,925)
E147300	MC	Less administration costs allocated		1,017,888	967,031	1,007,000
		Overhead allocation split over all programs by percentage	1,017,888			
TOTAL E147 - ADMINISTRATION				1,768	(25,000)	3,075
TOTAL E14 - OPERATING EXPENDITURE				(49,359)	(41,032)	(37,269)
NET FOR THIS SCHEDULE				(15,249)	13,041	103,012

## SHIRE OF BOYUP BROOK

## 2012/13 BUDGET

## APPENDIX A

## CAPITAL WORKS &amp; NEW ASSETS - Costs &amp; Sources of Financing Dissection

ITEMS	Latest Projection	Prior Year's Capital Grants (Various)	Capital Grants (Various)	Roads to Recovery (Fuel Grant)	Regional Road Group Funds	Specific Contributions	Loan Funds	Reserves	Sale of Assets	Council Funds (Rates, FAGs, grant, etc)
<b>4 Governance [Members]</b>										
Council Chambers- Carpet	4,800									4,800
<b>Total - Administration</b>	<b>4,800</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,800</b>
<b>5 Law, Order &amp; Public Safety</b>										
<b>Total-Law, Order &amp; Public Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>7 Health</b>										
Ultrasound Machine	63,200							63,200	Med Res	0
<b>Total - Health</b>	<b>63,200</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>63,200</b>	<b>0</b>	<b>0</b>
<b>8 Education and Welfare</b>										
<b>Total - Education and Welfare</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9 Housing</b>										
7 Knappe St - Correct Drainage problem at rear	5,000							5,000	Building Res	0
5 Rogers Pl-Upgrade Kitchen Bench, Replace K/Tiles	11,000							11,000	Building Res	0
24A Proctor St-Reticulation works	1,000							1,000	Citizens Res	0
24B Proctor St-Reticulation, Renew Carpet	5,000							5,000	Citizens Res	0
15A & 16B Forrest St - Reticulation Works	2,000							2,000	Citizens Res	0
<b>Total - Housing</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	<b>0</b>	<b>0</b>
<b>10 Community Amenities</b>										
Transfer Station- Perimeter Fencing	80,000									
Abolition Block (CLGF 11/12 Regional Project)	141,434	138,434	(CLGF-Regional)					65,000	Tot Sur R	15,000
Territory Abolitions-BB (CLGF-Regional 11/12)	66,700	66,700	(CLGF-Regional)					5,000	Rec Res	0
Storm Water Harvesting - 2011/12 CLGF [Residual]	271,166	271,166	(CLGF-Council 2011/12 Funds)							0
Leons Pk-Reticulation Wks	1,500									1,500
Cemetery - Water Tank & Niche Wall	10,000									10,000
War Memorial - Renew Lighting	5,000									5,000
<b>Total - Community Amenities</b>	<b>575,800</b>	<b>474,300</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>31,500</b>



## SHIRE OF BOYUP BROOK

## 2012/13 BUDGET

## APPENDIX A

## CAPITAL WORKS &amp; NEW ASSETS - Costs &amp; Sources of Financing Dissection

Sch	ITEMS	Latest Projections	Prior Years Capital Grants (Various)	Capital Grants (Various)	Roads to Recovery Fund (Grant)	Regional Road Group Funds	Specific Contributions	Loan Funds	Reserves	Sale of Assets	Council Funds (Rates, FAGs, grant, etc)
11	<b>Recreation &amp; Culture</b>										
	Town Hall restoration walk etc	18,000							18,000	T/Hall Res	0
	Town Hall - Restoration - Underpinning	31,800		20,000					1,306	T/Hall Res	10,494
	Town Hall powerboard upgrade	15,000							15,000	T/Hall Res	0
	Town Hall kitchen dishwasher (Furn/Fitting/Equip)	6,000							6,000	T/Hall Res	0
	Rec Ground Change Rooms-Leach Drain	5,000							5,000	Rec. Res	0
	Football Club-Repair Sealed area-front of Crooms	2,500							2,500	Rec. Res	0
	Hockey area - replace fencing	11,800							11,800	Rec. Res	0
	Hockey/Football/Natball area - New Sides (OHS Item)	6,000							6,000	Rec. Res	0
	S/Pool Replace Kneeply Crawley	14,000							5,000	S/Pool Res	14,000
	S/Pool - Replace outdoor Furniture	5,000							70,606		0
	<b>Total - Recreation &amp; Culture</b>	115,100	0	20,000	0		0	0			24,494
12	<b>Transport - Roads</b>										
	Railway Parade Reconstruction	161,085		161,085	(CLGF Chl 2012/13)						0
	Gravel Reestwing - Council Funded	264,300									264,300
	Rds RRG Works [23rds RRG- 1/3 Cnly-Arthur Rvr Rd	240,050				155,000					85,050
	Roads - R2R Works	311,621			311,620						1
	Reconstructions-Council Funded	33,000					800				33,000
	Crossovers Construction	1,600									800
	Footpaths construction	20,000									20,000
	Depot - Improvements [Grant Funded]	100,000		100,000	(CLGF Chl 2012/13)				20,000	Depot Res	0
	Depot - Completion of Work on Transportable Office	28,700							20,000		8,700
		1,160,356	0	261,085	311,620	155,000	800	0		0	411,851
	<b>Plant Purchases</b>										
	Gardener's Ute 4x4 [Leading Hand]	30,750							14,250		16,500
	Grader - Cat 120 H	320,000							230,000		0
	Truck - 14 Tonne Tipper - ISUZU	150,000									70,000
	MOW Vehicle	40,000									24,000
	Utility - Mitsubishi Triton	26,000									14,000
	Utility - Foreman	35,000									20,000
	Utility - Mechanic	15,000									15,000
	CEO Vehicle	55,000									22,000
	Doctor's Vehicle	55,000									33,000
	Tractor/Slasher - Massey Ferguson 385	50,000							6,000		45,000
	Mower - John Deere	8,000									10,000
	Mower - Zero Turn, TORO	32,000									2,000
		816,750	0	0	0	0	0	0	250,250		10,000
	<b>Plant Purchases Total</b>	1,977,106	0	261,085	311,620	155,000	800	0	270,250		278,500
	<b>Total - Transport</b>										689,851

## SHIRE OF BOYUP BROOK

## 2012/13 BUDGET

## APPENDIX A

## CAPITAL WORKS &amp; NEW ASSETS - Costs &amp; Sources of Financing Dissection

Sch	ITEMS	Latest Projections	Prior Years Capital Grants (Various)	Capital Grants (Various)	Roads to Recovery (Fed) Grants	Regional Road Group Funds	Specific Contributions	Loan Funds	Reserves	Sale of Assets	Council Funds (Rates, F&G Grant, etc)
<b>13</b>	<b>Economic Services</b>										
	Tourist Centre - Portico over Entrance	5,400							5,400	Building Res	0
	Tourist Centre - Rising Damp works	20,000		10,000					10,000	Building Res	0
	B3 Tourist Information Bay-Boundary Screen Fence	7,500							4,000	F/M&H Res	7,500
	Flaxmill - Upgrade Water Supply to Overflow	4,000							4,000	F/M&H Res	0
	Flaxmill - Replace Park Lighting [OSH Item]	4,000							4,000	F/M&H Res	0
	Saleyards - Upgrades	60,000		60,000	ICG-CM (2012/13)						0
	<b>Total - Economic Services</b>	<b>100,900</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,400</b>	<b>0</b>	<b>7,500</b>
<b>14</b>	<b>Other Property &amp; Services</b>										
	Photocopier Replacement	6,900									6,900
	New Computer System - Hardware - Upgrade Server	14,000									14,000
	New Computer System - Software	48,450		25,000							0
	Public Building - Solar System [50% Fed Govt Grant]	25,000							48,450	IT Res	0
	<b>Total - Other Property &amp; Services</b>	<b>94,350</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,450</b>	<b>0</b>	<b>20,900</b>
<b>OVERALL TOTALS</b>		<b>2,955,256</b>	<b>474,300</b>	<b>376,065</b>	<b>311,620</b>	<b>155,000</b>	<b>800</b>	<b>0</b>	<b>569,906</b>	<b>288,500</b>	<b>279,045</b>

## CAPITAL - GRANTS

1,317,005

800

## CAPITAL - COUNCIL FUNDING

1,637,451



Shire of Boyup Brook  
Capital Expenditures - Abbreviated List - Listed by Class of Assets [a Statutory Requirement]  
2012/13 BUDGET

APPENDIX B

Fixed Assets

**A0151 - Land & Buildings**

A01512 - At Cost

E173000 - Additions - New Budget Year

- Council Chambers- Carpet	4,800	4
- 7 Knapp St - Correct Drainage problem at rear	5,000	9
- 5 Rogers Pl-Upgrade Kitchen Bench, Replace K/Tiles	11,000	9
- 24A Proctor St-Reticulation works	1,000	9
- 24B Proctor St-Reticulation, Renew Carpet	5,000	9
- 16A & 16B Forrest St - Reticulation Works	2,000	9
- Ablution Block [CLGF Regional Project]	141,434	10
- Temporary Ablution-Boyup Brook [CLGF Regional]	66,700	10
- Town Hall restoration walls etc	18,000	11
- Town Hall - Restoration - Underpinning	31,800	11
- Town Hall powerboard upgrade	15,000	11
- Rec Ground Change Rooms-Leech Drain	5,000	11
- S/Pool - Upgrade Kiosk area; Replace outdoor Furn.	5,000	11
- Depot - Completion of Work on Transportable Office	28,700	12
- Tourist Centre - Portico over Entrance	5,400	13
- Tourist Centre - Rising Damp works	20,000	13
- Public Building - Solar System [50% Fed Govt Grant]	25,000	Various
<b>GROUP TOTAL</b>	<b>390,834</b>	

**A0152 - Infrastructure - Roads only**

A01523 - At Cost

E173101

E173100 - Additions - New Budget Year

- Various Road Capital Works	<b>1,010,056</b>	12
<b>GROUP TOTAL</b>		

**A0153 - Furniture & Equipment**

A01532 - At Cost

E173200 - Additions - New Budget Year

- Ultrasound Machine	63,200	7
- Town Hall kitchen dishwasher [Furn/Fitting/Equip]	6,000	11
- S/Pool-Replace Kreepy Crawley	14,000	11
- Photocopier Replacement	6,900	14
- New Computer System - Hardware - Upgrade Server	14,000	14
- New Computer System - Software	48,450	14
<b>GROUP TOTAL</b>	<b>152,550</b>	

**A0154 - Plant & Equipment**

A01582 - At Cost

E173300 - Additions - New Budget Year

- Ford Ranger Ute 4x4	30,750	12
- Grader - Cat 120 H	320,000	12
- Truck - 14 Tonne Tipper - ISUZU	150,000	12
- MOW Vehicle	40,000	12
- Utility - Mitsubishi Triton	26,000	12
- Utility - Foreman	35,000	12
- Utility - Mechanic	15,000	12
- Hyundai Sante Fe- ceo	55,000	12
- Ford Station Wagon - Health section	55,000	12
- Tractor/Slasher - Massey Ferguson 365	50,000	12
- Mower - John Deere	8,000	12
- Mower - Zero Turn; TORO	32,000	12
<b>GROUP TOTAL</b>	<b>816,750</b>	

**A0161 - Infrastructure - Recreation**

A01615 - At Cost

E173400 - Additions - New Budget Year

- Football Club-Repair Sealed area-front of C/rooms	2,500	11
- Hockey area - replace fencing	11,800	11
- Hockey/Football/Netball area - New Slides [OHS Item]	6,000	11
<b>GROUP TOTAL</b>	<b>20,300</b>	

**A0163 - Footpaths**

A01635 - At Cost

E173501

E173500 - Additions - New Budget Year

- Footpaths construction	20,000	12
- Crossovers Construction	1,600	12
<b>GROUP TOTAL</b>	<b>21,600</b>	

**A0164 - Drainage/Stormwater Harvesting**

A01641 - At Cost

E164100 - Additions - New Budget Year

- Drainage Constructions	271,166	10
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**A0166 - Infrastructure - Other**

A01665 - At Cost

E173500 - Additions - New Budget Year

- Transfer Station- Perimeter Fencing	80,000	10
- Lions Pk-Reticulation Wks	1,500	10
- Cemetery - Water Tank & Environ Toilets	10,000	10
- War Memorial - Renew Lighting	5,000	10
- Depot - Improvements [Grant Funded]	100,000	12
- BB Tourist Information Bay-Boundary Screen Fence	7,500	13
- Flaxmill - Upgrade Water Supply to Overflow	4,000	13
- Flaxmill - Replace Park Lighting [OSH Item]	4,000	13
- Saleyards - Upgrades	60,000	13
<b>GROUP TOTAL</b>	<b>272,000</b>	

**Total Fixed Assets**

**2,955,256**





APPENDIX C

**GRANTS - INCLUDED IN NEW BUDGET, & PRIOR YEAR**

**OPERATING**

		<b>2012/13 YR</b>	<b>PRIOR YR BUDGET</b>	<b>PRIOR YR ACTUALS</b>	
I032010	Grants Commission	194,059	232,430	395,954	
I032020	Local Road Grants	291,800	436,551	764,109	
I032030	Bridge Grants	0	36,000	60,495	
I051040	ESL Funding Operating Grant	36,250	40,000	51,250	[Included extra minor capital items]
I084008	SWDC Grant - aged needs strategy	0	8,000	8,000	
I084010	Youth Grant Income	2,000	2,000	2,000	
I112005	Swimming Pool Subsidy	3,000	3,000	3,000	
I113136	CLGF -Regional-2010/11-Geeleup Brook Festival Items			24,689	
I113137	KidsSport Program	0	0	25,000	
I121015	Direct Grants - Main Roads	109,888	98,254	98,254	
I121020	T.I.R.E.S. - Main Roads	0	210,000	210,000	
I132015	SWDC Grant - promotions	0	15,000	10,000	
I147050	DLG - Capacity Building	0	25,000	45,000	
		<b>\$636,997</b>	<b>\$1,106,235</b>	<b>\$1,697,751</b>	

**CAPITAL**

I111020	Lotteries Grant Funding-Underpinning Town Hall	20,000			
I111029	Grant - Solar Units - Public Buildings [Fed Grant]	25,000	[100% Funding]		
I108006	CLGF Grant - 2010/11 Drainage		0	328,263	} 365,263
I111025A	CLGF - Cnl - 2010/11 - Town Hall Air Conditioning	0	0	22,000	
I111025C	CLGF - Cnl - 2010/11 - Solar Unit: Swimming Pool	0	0	15,000	
I108007	CLGF - Cnl - 2011/12 - Stormwater Harvesting			321,085	
I108007	CLGF Grant -Reg. - 2011/12 Ablutions Block [Permanent]			150,000	
I111025	CLGF Grant -Reg.- 2011/12 Ablutions Block [Temporary/Transportable]			66,700	
I111025B	CLGF-Regional Grant -2010/11		241,389		
I121010	Regional Road Group Grant	155,000	150,000	150,000	
I121025	Roads to Recovery Grant	311,620	312,150	303,594	
	CLGF-2012/13 Cnl-Bridge St Reconstruction	161,085			
	CLGF-2012/13 Cnl-Depot Improvements	100,000			
	CLGF-2012/13 Cnl-Saleyards Improvements	60,000			
I132003	Tourist Centre - Rising Damp [Lotteries Grant]	10,000			
		<b>\$842,705</b>	<b>\$703,539</b>	<b>\$1,356,642</b>	<b>\$3,054,393</b>

**UNSPENT GRANTS FROM PRIOR YEAR**

		<b>OPERATING</b>	<b>CAPITAL</b>	
I032010	Grants Commission	163,524		
I032020	Local Road Grants	334,290		
I053007	Emergency Services Planning	22,856		
I084008	SDWC - Aged Needs Study	8,000		
I106006	CLGF - Grant funding - Storm Water Harvesting - 2011/12		271,166	
	CLGF - Grant funding-Ablutions-11/12-Regional		136,434	[NB: Council to put in another \$5k]
	CLGF - Grant funding - Ablutions [Temporary]- Reg.		66,700	
I113137	KidsSport Program	23,600		
I13132015	Bunbury-Albany Tourist Route [SWDC]	5,000		-15,267 To go into future years
I147050	DLG - Capacity Building	40,000		
		<b>\$597,270</b>	<b>\$474,300</b>	
			<b>\$1,071,570</b>	



SHIRE OF BOYUP BROOK

APPENDIX D

APPENDIX D

RESERVES - CASH BACKED - BALANCES												
PARTICULARS	BALANCE As at 1st July, 2011 \$	INTEREST EARNINGS TO DATE	[GRAY = PRIOR YEAR'S FIGURES]									
			INTEREST JUNE 2012 \$	TRANSFER TO RESERVE \$	TRANSFER FROM RESERVE \$	PROJECTED BALANCE 30 June 2012 \$		PROJECTED INTEREST EARNINGS	TRANSFER TO RESERVE \$	TRANSFER FROM RESERVE \$	PROJECTED BALANCE 30 June 2013 \$	
Plant Reserve	104,974	4,370	338	33,630	0	143,312	5,732	111,206	(250,250)	10,000		
Leave Reserve	175,376	7,302	564	0	(25,000)	158,242	6,330		(47,266)	117,306		
Depot Reserve	20,860	869	67		0	21,796	872	7,332	(20,000)	10,000		
Community Housing Reserve	24,102	1,003	78	10,980	0	36,163	1,447	8,268	(8,000)	37,878		
Emergency Services Reserve	34,905	1,453	112		0	36,470	1,459			37,929		
Bush Fire Radio Reserve	13,476	562	43			14,081	563	356		15,000		
Insurance Claims Reserve	14,956	622	48		(2,900)	12,726	509			13,235		
Recreation Facilities Reserve	144,062	5,998	464		(11,000)	139,524	5,498	478	(25,300)	120,200		
Commercial Reserve	480,140	19,992	1,545	545,212		1,046,889	41,889	2,428	(311,206)	780,000		
Rylington Park Reserve	17,501	729	56		(18,286)	0	0			0		
Infrastructure Reserve	19,913	829	64			20,806	832		(8,000)	13,638		
Bridge Maintenance & Construction	45,899	1,911	148			47,958	1,877	10,165	(60,000)	0		
Medical Services Reserve	53,792	2,240	173	4,637		60,842	2,434	5,604	(63,200)	5,679		
Swimming Pool Reserve	9,041	376	29			9,446	378	10,032	(5,000)	14,856		
Town Hall Reserve	36,970	1,539	119			38,628	1,545	133	(40,306)	0		
Administration Centre Reserve	1,704	72	5			1,781	71		0	1,852		
Building Maintenance Reserve	50,901	2,119	164		(27,211)	25,973	1,039	5,388	(31,400)	1,000		
Aged Accommodation Reserve	22,073	919	71			23,063	923			23,986		
Road Contributions Reserve	18,027	751	58			18,836	753	411		20,000		
IT/Office Equipment Reserve	76,004	3,165	245			79,414	3,178	247	(62,714)	20,125		
Transfer Station Reserve	59,697	2,485	192			62,374	2,412	214	(65,000)	(0)		
Caravan Park Reserve	104,920	4,369	338			109,627	4,385	988	0	115,000		
Flax Mill Sheds Reserve	28,358	1,181	91		0	29,630	1,185	185	(8,000)	23,000		
Library Furniture Reserve	764	32	2			798	32	170		1,000		
	1,558,415	64,888	5,014	594,459	(84,397)	2,138,379	85,342	163,605	(1,005,642)	1,381,684		
Total of Transfers to Reserves				Total of Transfers to Reserves								
				248,947								





Shire of Boyup Brook

# Council Donations/Grant Assistance Applications - Summary of Applications Approved

For 2012/13 BUDGET

## Appendix E

Name of Applicant	Project	Total Cost of Project	Amount Requested	last Year's Allocation	Local Economy Contribution?	Responsible for Council Property?	Own/Other Financial Contribution	In-Kind Donation by Council ?
<b>Group 1 - Small Grants [\$500 or Below]</b>								
1.1 Tonebridge Country Club Inc.	Upgrade Cupboards in Clubhouse Kitchen	\$1,480	\$500		No	Yes	\$980	No
			\$500	\$0				
<b>Group 2 - Amounts of \$501-\$5,000</b>								
2.1 Harvey Dicksons Country Music Centre	Rodeo - Event Prize money		In Sch 13	\$5,000	Yes	No	Similar 2' Council	No
2.2 BB Country Music Club	Hold Art Exhibition-5 Days Hall Hire+300 Colour Pl	\$2,079	\$2,079	\$880	Yes	No	\$0	Hall Hire: P/Copies
2.3 Rylington Park Management Committee Inc	Men's Field Day, involving Mens Health issues	\$1,500	\$1,000	\$0	No	Yes	\$500	No
			\$3,079	\$5,880				
<b>Group 3 - \$5,001 to \$10,000</b>								
3.1 Upper Blackwood Agricultural Society Inc	Repairs to Wool Pavilion Roof	\$5,450	\$5,000		Possibly	Yes	\$450	No
3.2 Boyup Brook Tourism Association Inc.	Pioneer Man Garden-Middle of Town	\$8,250	\$8,000	(NB. Mostly In Kind-Cnl Staff & Plant)			\$2,250	Yes
3.3 Boyup Brook Tourism Association Inc.	Increased Contribution to \$15k pa	\$3,000	In Sch 13	\$7,000	Yes	Yes	Yes-Operations	No
			\$11,000	\$7,000				
<b>Group 4 - Applications Over \$10,000</b>								
4.1 BB Community Resource Centre	Extensions to Building	\$143,328	\$15,000	\$0	Yes	Yes	\$14,128	No
<b>General Allocation - Sch 4 [Unforeseen Items, such as Bushfire Appeals, Floods, etc]</b>								
			\$2,421					
			TOTALS	\$32,000	\$12,880			

**Note:** A file (FM/25/008 vol8) containing copies of all the applications received is available for Councillors to peruse at the Shire Office.

### Comments

The Very Highest Preference should be given to items which help or add to the local economy, including Tourism. High Preference be given to groups that are responsible for Council Property, & they are contributing improvements to Shire Assets or programs. High Preference be given to groups which are providing financial contributions towards the proposed project. Favourable consideration be given to projects which involve "In-Kind" contributions by the Council. Donations should be made to only "Not-For-Profit" Organisations, as per Council's Policy



## SHIRE OF BOYUP BROOK

ATTACHMENT F

## CAPITAL ITEMS - WORKS &amp; NEW ASSETS - Dissection by Class of Asset

Acc No		Buildings Budget Proposal	Plant & Equip Budget Proposal	Furn, Fit & Equip Budget Proposal	Infra-Rds Budget Proposal	Inf/Fr/Paths Budget Proposal	Inf Rec Budget Proposal	Inf-S/Wtr Budget Proposal	Inf-Other Budget Proposal	TOTALS Budget Proposal
4	<b>Governance Members</b>									
174001	Council Chambers - Carpet	4,800								4,800
	Total - Governance/Administration	4,800	0	0	0	0			0	4,800
5	<b>Law, Order &amp; Public Safety</b>									
	Total Law, Order & Public Safety	0	0	0	0	0			0	0
7	<b>Health</b>									
174201	Ultrasonic Machine			63,200						63,200
	Total - Health	0	0	63,200	0	0			0	63,200
8	<b>Education and Welfare</b>									
	Total - Education and Welfare	0	0	0	0	0			0	0
9	<b>Housing</b>									
174002	7 Knapp St - Correct Drainage problem at rear	5,000								5,000
171003	5 Rogers Pl-Upgrade Kitchen Bench; Replace KITTies	11,000								11,000
174004	244 Proctor St-Reticulation works	1,000								1,000
174005	248 Proctor St-Reticulation; Renew Carpet	5,000								5,000
See Geoff	16A & 16B Forrest St - Reticulation Works	2,000								2,000
		24,000	0	0	0	0			0	24,000
10	<b>Community Amenities</b>									
174701	Transfer Station- Perimeter Fencing								80,000	80,000
174007	Ablution Block (CLGF Regional Project)	141,434								141,434
174008	Temporary Ablution-Boyup Brook (CLGF Regional)	66,700								66,700
173602	Drainage Construction - 2011/12 CLGF							271,166		271,166
174702	Lions Park Reticulation Wks								1,500	1,500
174703	Cemetery - Water Tank & Niche Wall								10,000	10,000
174704	War Memorial - Renew Lighting								5,000	5,000
	Total - Community Amenities	208,134	0	0	0	0			96,500	575,800
11	<b>Recreation &amp; Culture</b>									
174009	Town Hall restoration walls etc	18,000								18,000
174010	Town Hall - Restoration - Underpinning	31,800								31,800
174011	Town Hall powerboard upgrade	15,000								15,000
1741202	Town Hall kitchen dishwasher (Furn/Fitting/Equip)			6,000						6,000
174012	Rec Ground Change Rooms-Leach Drain	5,000								5,000
174013	Football Club-Repair Sealed area-front of Crooms									2,500
174706	Hockey area - replace fencing									11,800
174708	Hockey/Football/Hurlball area - New Slides (OHS Item)									6,000
174203	S/Pool-Replace Kneeply Crawley	5,000		14,000						14,000
174013	S/Pool - Replace Outdoor Furniture	74,800	0		0	0			0	5,000
	Total - Recreation & Culture	74,800	0	20,000	0	0			0	115,100

CAPITAL Asset CLASSES



## CAPITAL ITEMS - WORKS &amp; NEW ASSETS - Dissection by Class of Asset

Acc No		Buildings Budget Proposal	Plant & Equip Budget Proposal	Furni, Fit & Equip Budget Proposal	Infra-Rds Budget Proposal	Inf-F/Pavts Budget Proposal	Inf-Roc Budget Proposal	Inf-S/Wir Budget Proposal	Inf-Other Budget Proposal	TOTALS Budget Proposal
Transport - part 1 - Infrastructure/Roads construction, etc Cont										
See Below	Railway Parade Reconstruction		(SUMMARY-TOTAL ONLY)		161,085					161,085
See Below	Gravel Retheetling - Council Funded		(SUMMARY-TOTAL ONLY)		264,300					264,300
See Below	Rds-RRG Works (2/3rds RRG, 1/3 Cnfr-Arthur Riv Rd		(SUMMARY-TOTAL ONLY)		240,050					240,050
See Below	Roads - R2R Works		(SUMMARY-TOTAL ONLY)		311,621					311,621
See Below	Reconstructions-Council Funded		(SUMMARY-TOTAL ONLY)		33,000					33,000
See Below	Crossovers Construction				1,600					1,600
See Below	Footpaths construction				20,000					20,000
174711	Depot - Improvements (CLGF Grant Funded)	28,700							100,000	100,000
174014	Depot - Completion of Work on Transportable Office	28,700	0		1010,056	21,600			100,000	28,700
Total - Part 1 - Infrastructure										
Transport - part 2 - Motor Vehicles, Plant										
174301	Gardener's Use 4x4 (Leading Hand)		30,750							30,750
174302	Grader - Cat 120 H		320,000							320,000
174303	Truck - 14 Tonne Tipper - (SUZU		150,000							150,000
174304	MOTV Vehicle		40,000							40,000
174305	Utility - Mitsubishi Triton		26,000							26,000
174306	Utility - Foreman		35,000							35,000
174307	Utility - Mechanic		15,000							15,000
174308	CEO Vehicle		55,000							55,000
174309	Doctor's Vehicle		55,000							55,000
174310	Tractor/Salvage - Massey Ferguson 365		50,000							50,000
174311	Mower - John Deere		8,000							8,000
174312	Mower - Zero Turn-TORO		32,000							32,000
Total - Part 2 - Motor Vehicles and Plant			0	816,750		0			0	816,750
Total-Overall-Transport Services			28,700	816,750		0			100,000	1,977,106
13 Economic Services										
174015	Tourist Centre - Porflico over Entrance		5,400							5,400
174016	Tourist Centre - Rising Damp works		20,000							20,000
174612	888 Tourist Information Bay-Boundary Screen Fence								7,500	7,500
174613	Flaxmill - Upgrade Water Supply to Overflow								4,000	4,000
174614	Flaxmill - Replace Park Lighting (OSH Item)								4,000	4,000
174615	Sallyards - Upgrades (CLGF Funded)								60,000	60,000
Total - Economic Services			25,400	0		0			75,500	100,900
14 Other Property & Services										
174204	Photocopier Replacement									6,900
174205	New Computer System - Hardware - Upgrade Server									14,000
174206	New Computer System - Software									48,450
174017	Public Buildings - Solar Units (Fed Govt Grant Funded)	25,000								25,000
Total - Other Property & Services			25,000	0		0				94,350
OVERALL TOTALS			390,834	816,750	152,550	1,010,056	21,600		272,000	2,955,256

## SHIRE OF BOYUP BROOK

## ATTACHMENT E

## CAPITAL ITEMS - WORKS &amp; NEW ASSETS - Dissection by Class of Asset

Acc No		Detailed Dissection of Roads				Buildings								Plant & Equip				Furn, Fit & Equip				Infra Rds				Inf-Paths				Inf-Roc				Inf-S/Wr				Inf-Other				TOTALS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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Table 1. Mean (SD) age, height, weight, and body mass index (BMI) of the 100 children in the study

Measure	Mean (SD)
Age (years)	10.1 (0.5)
Height (cm)	145.2 (10.1)
Weight (kg)	38.5 (10.2)
BMI (kg m <sup>-2</sup> )	18.6 (3.2)

Table 2. Mean (SD) age, height, weight, and body mass index (BMI) of the 100 children in the study

Measure	Mean (SD)
Age (years)	10.1 (0.5)
Height (cm)	145.2 (10.1)
Weight (kg)	38.5 (10.2)
BMI (kg m <sup>-2</sup> )	18.6 (3.2)

Table 3. Mean (SD) age, height, weight, and body mass index (BMI) of the 100 children in the study

Measure	Mean (SD)
Age (years)	10.1 (0.5)
Height (cm)	145.2 (10.1)
Weight (kg)	38.5 (10.2)
BMI (kg m <sup>-2</sup> )	18.6 (3.2)

Table 4. Mean (SD) age, height, weight, and body mass index (BMI) of the 100 children in the study

Measure	Mean (SD)
Age (years)	10.1 (0.5)
Height (cm)	145.2 (10.1)
Weight (kg)	38.5 (10.2)
BMI (kg m <sup>-2</sup> )	18.6 (3.2)



G/L [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
<b>RATES &amp; DEBTOR ACCOUNTS</b>								
	Council							
Rates	Overdue Rates Interest Charge [Note: Rate is per year; pro rata calculations made]			11.00%	GST Free	11.00%	Bal. Owing	11%
Rates	Interest on Instalments [Annual Rate; Pro Rata calculations may apply]		GST Free	5.50%	GST Free	5.50%	Bal. Owing	5.5%
Rates	Administration Fee on Instalment Arrangements		GST Free	\$ 12.00	GST Free	\$ 10.00		\$10.00
I031040	Rate Enquiry Fee (written-Enquiry & Advice of Sale (EAS))		GST Applies	\$ 59.09	\$ 5.91	\$ 65.00		\$ 60.60
Rates	Rate Notice Reprint/Reproduction Fee			\$ 20.00	GST Free	\$ 20.00	New	Nil
Rates	WA State Gov't ESL Fee - As per advice from FESA				GST Free			
I031040	Enquiries not of a general nature requiring research		GST Applies				See 'Staff Time' items below	\$ 48.50
<b>Governance/Administration Charges</b>								
	Schedule 4							
<b>Fax Messages - Outbound - Inclusive of GST</b>								
<b>Local Area Code</b>								
I042022	1st page	Council	GST Applies	\$ 1.36	\$ 0.14	\$ 1.50		\$ 1.46
I042022	Extra Page (s)	Council	GST Applies	\$ 0.68	\$ 0.07	\$ 0.75		\$ 0.65
<b>Bunbury</b>								
I042022	1st page	Council	GST Applies	\$ 2.55	\$ 0.25	\$ 2.80		\$ 2.75
I042022	Extra Page(s)	Council	GST Applies	\$ 1.27	\$ 0.13	\$ 1.40		\$ 1.20
<b>Perth</b>								
I042022	1st page	Council	GST Applies	\$ 5.00	\$ 0.50	\$ 5.50		\$ 5.10
I042022	Extra Page(s)	Council	GST Applies	\$ 2.50	\$ 0.25	\$ 2.75		\$ 2.40
<b>Other WA</b>								
I042022	1st page	Council	GST Applies	\$ 6.82	\$ 0.68	\$ 7.50		\$ 7.25
I042022	Extra Pages(s)	Council	GST Applies	\$ 4.09	\$ 0.41	\$ 4.50		\$ 3.65
<b>Interstate</b>								
I042022	1st page	Council	GST Applies	\$ 10.91	\$ 1.09	\$ 12.00		\$ 12.10
I042022	Extra Pages(s)	Council	GST Applies	\$ 6.82	\$ 0.68	\$ 7.50		\$ 6.10
<b>Incoming Fax Messages - Inclusive of GST</b>								
I042022	Per page	Council	GST Applies	\$ 0.68	\$ 0.07	\$ 0.75		\$ 0.65
<b>Staff Time Charges &amp; Secretarial Services (Time permitting)</b>								
I042022	Typing Services - Minimum Charge	Council	GST Applies	\$ 31.82	\$ 3.18	\$ 35.00	Time based	\$ 30.00
I042022	Other General Secretarial Services	Council	GST Applies	\$ 31.82	\$ 3.18	\$ 35.00	Per Hour	\$ 60.00
I042022	Laminated Documents-A4 Size-Per Sheet + Staff Time	Council	GST Applies	\$ 9.09	\$ 0.91	\$ 10.00	per sheet	\$ 12.10
I042022	Laminated Documents-A3 Size-Per Sheet + Staff Time	Council	GST Applies	\$ 13.64	\$ 1.36	\$ 15.00	per sheet	\$ 18.20
I042022	Research - Historical/Cemetery Information - Per Hour Fee	Council	GST Applies	\$ 31.82	\$ 3.18	\$ 35.00	Per Hour	\$ 60.60
<b>This also involves Research for Building Plans, etc</b>								
<b>Sale of Photocopies</b>								
<b>A4 single sided</b>								
I042022	1 - 9 copies - per page	Council	GST Applies	\$ 0.41	\$ 0.04	\$ 0.45	per page	\$ 0.40
I042022	10 - 50 copies - per page	Council	GST Applies	\$ 0.32	\$ 0.03	\$ 0.35	per page	\$ 0.35
I042022	50+ page (of same doc) - charge per page	Council	GST Applies	\$ 0.27	\$ 0.03	\$ 0.30	per page	\$ 0.30
<b>A4 double sided</b>								
I042022	1 - 9 copies	Council	GST Applies	\$ 0.55	\$ 0.05	\$ 0.60	per page	\$ 0.60
I042022	10 - 50 copies	Council	GST Applies	\$ 0.50	\$ 0.05	\$ 0.55	per page	\$ 0.55
I042022	50+ (of same doc)	Council	GST Applies	\$ 0.45	\$ 0.05	\$ 0.50	per page	\$ 0.50
<b>A3 single sided</b>								
I042022	1 - 9 copies	Council	GST Applies	\$ 0.55	\$ 0.05	\$ 0.60	per page	\$ 0.55
I042022	10 - 50 copies	Council	GST Applies	\$ 0.50	\$ 0.05	\$ 0.55	per page	\$ 0.50
I042022	50+ (of same doc)	Council	GST Applies	\$ 0.45	\$ 0.05	\$ 0.50	per page	\$ 0.45
<b>A3 double sided</b>								
I042022	1 - 9 copies	Council	GST Applies	\$ 0.81	\$ 0.09	\$ 1.00	per page	\$ 0.80
I042022	10 - 50 copies	Council	GST Applies	\$ 0.68	\$ 0.07	\$ 0.75	per page	\$ 0.70
I042022	50+ (of same doc)	Council	GST Applies	\$ 0.64	\$ 0.06	\$ 0.70	per page	\$ 0.65
[Note 1: For Colour Copies, the Fees will be double that of the above listed Charges]								
[Note 2: Not-For-Profit Organisations may be allowed a discount on the above Fees, at the discretion of the CEO]								
I042022	Sale of Council Minutes - Hard Copy - Minimum Fee	Council	[Min. Fee]	\$ 22.73	\$ 2.27	\$ 25.00		\$ 24.20
For large Minutes, & associated Attachments, Secretarial Fees may apply + Costs of A4 copies, as per above								
I042022	Annual Subscription-Agendas & Minutes						As per photocopy Fees, listed above	
Council Minutes are available online								
<b>FREE</b>								
<b>Binding Machine or Laminating</b>								
<b>Council</b>								
<b>Cost per Document</b>								
I042022	Up to 20 pages :	Initial Item	GST Applies	\$ 18.18	\$ 1.82	\$ 20.00	per doc.	\$ 4.30
I042022	20 - 50 pages: Above Charge, & per Page Charge for 20+,	2nd Item	GST Applies	\$ 1.36	\$ 0.14	\$ 1.50	per page	\$ 4.40
I042022	50 + pages: Initial Charge; + 2nd Item; per page charge		GST Applies	\$ 0.81	\$ 0.09	\$ 1.00	per page	\$ 5.00
<b>Copies of Maps (Inclusive of GST)</b>								
<b>Cadastral</b>								
I042022	A4 Size	Council	GST Applies	\$ 0.91	\$ 0.09	\$ 1.00	per page	\$ 0.65
I042022	A3 Size	Council	GST Applies	\$ 1.82	\$ 0.18	\$ 2.00	per page	\$ 1.35
<b>Topographic</b>								
I042022	A4 Size-Per Page Charge	Council	GST Applies	\$ 2.73	\$ 0.27	\$ 3.00	per page	\$ 1.80
I042022	A3 Size - Per Page Charge	Council	GST Applies	\$ 4.55	\$ 0.45	\$ 5.00	per page	\$ 3.70



## SHIRE OF BOYUP BROOK

Attachment 1

G/L [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
	<b>Freedom of Information Charges</b>							
I042024	Personal information or amendment of personal information about yourself (not allowed information on others)	Statutory	GST Free			FREE		FREE
I042024	Application for documents (which are non-personal in nature) – Application fee	Statutory	GST Free	\$ 40.00		\$ 35.00		\$ 30.00
I042024	Costs associated with dealing with an application	Council	GST Free	\$ 40.00		\$ 35.00	Per Hour	\$ 33.00
I042024	Supervision by staff when access is given to view documents	Council	GST Free	\$ 35.00		\$ 35.00	Per Hour	\$ 33.00
I042024	Staff preparation of a transcript or make photocopies	Council	GST Free	\$ 35.00		\$ 35.00	Per Hour	\$ 33.00
I042024	Photocopies in relation to a FOI request	Council	GST Free	\$ 0.30		\$ 0.30	per page	\$ 0.30
I042024	Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents	Council	GST Free			Actual costs incurred		Actual cost incurred
	<p>• Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed the above listed fee, the Shire will provide an estimate of charges and enquire whether the application is to proceed. The Shire must be notified (within 30 days) of an intention to proceed with the application. An advance deposit may be requested, at the discretion of the CEO.</p> <p>Financially disadvantaged applicants may obtain a 25% reduction of charges, at the discretion of the CEO.</p>							
	<b>Electoral Roll</b>							
I042021	Sale of Electoral Rolls to Individuals-No Commercial Sales	Council	GST Applies	\$ 9.09	\$ 0.91	\$ 10.00		\$ 6

G/L  
[C/Books]

## Charge Details

G/L [C/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST	
<b><u>Law, Order &amp; Public Safety</u></b>		<b><u>Schedule 5</u></b>							
<b>Fire prevention (GST included)</b>									
I051025	Sale of Fire Maps - Cost per map [non laminated]	Council	GST Applies	\$ 13.64	\$ 1.36	\$ 15.00		\$ 12.00	
I051020	Hazard Reductions - Cost per lot up to 1000m2	Council	GST Applies	\$ 409.09	\$ 40.91	\$ 450.00	per lot	\$ 440.00	
I051020	Hazard Reductions - Lots in excess of 1000m2	Council	GST Applies	\$ 618.18	\$ 61.82	\$ 680.00	per lot	\$ 660.00	
I051021	Arrange Firebreaks work: Non Compliant Land-Admin Fee	Council	GST Applies	\$ 45.45	\$ 4.55	\$ 50.00	per hour		
I051022	Firebreak Creation - Contract Work - At Cost	Council	GST Applies	As per Contractor Charges [will vary-Area size, etc]					
I051010	Infringements - Fire related	Statutory	GST Free	\$ 250.00		\$ 250.00	Minimum		
<b><u>Dogs, &amp; Other Animals - Control Fees</u></b>									
<b><u>Registration - Unsterilised Dog</u></b>									
I052130	1 Year	Statutory	GST Free	\$ 30.00		\$ 30.00		\$ 30.00	
I052130	3 Years	Statutory	GST Free	\$ 75.00		\$ 75.00		\$ 75.00	
<b><u>Registration - Sterilised Dog</u></b>									
I052130	1 Year	Statutory	GST Free	\$ 10.00		\$ 10.00		\$ 10.00	
I052130	3 Years	Statutory	GST Free	\$ 18.00		\$ 18.00		\$ 18.00	
I052130	Working Dog	Statutory	GST Free		% of Registration Fee		% of Registration Fee		
I052130	Pensioner Concession	Statutory	GST Free		% of Registration Fee		% of Registration Fee		
I052130	Replacement Registration Tag	Statutory	GST Applies	\$ 1.82	\$ 0.18	\$ 2.00		\$ 2.00	
(Note: Permits required for keeping of 3 or more Cats]									
<b><u>Pound Fees (inclusive of GST)</u></b>									
I052120	Seizure and impounding of Dogs [or Cat, where necessary]	Council	GST Applies	\$ 45.45	\$ 4.55	\$ 50.00		\$ 60.60	
I052120	Destruction/disposal of Dog or Cat	Council	GST Applies	\$ 45.45	\$ 4.55	\$ 50.00		\$ 121.20	
I052120	Trap Hire Fee	Council	GST Applies	\$ 6.36	\$ 0.64	\$ 7.00	per week		
I052120	Trap Hire - Bond (Refundable on Return)					\$ 50.00		\$ 50.00	
I052120	Sustenance Fee for Impounded Dog	Council	GST Applies	\$ 13.64	\$ 1.36	\$ 15.00	per day	\$ 27.50	
I052120	Sustenance Fe for Impounded Cat	Council	GST Free	\$ 13.64	\$ 1.36	\$ 15.00	per day		
<b><u>Other Fees - Dogs</u></b>									
	Application to keep more than two dogs	Council	GST Free	\$ 60.00		\$ 60.00		\$ 55.10	
	Dangerous Dog Collar and Sign (Inc GST)	Council	GST Applies	\$ 54.55	\$ 5.45	\$ 60.00		\$ 55.10	
	Restrictive Barking Dog Collar-Refundable Bond	Council	GST Free	\$ 60.00		\$ 60.00		\$ 55.10	
	Restrictive Barking Dog Collar - Weekly Hire Fee	Council	GST Applies	\$ 0.91	\$ 0.09	\$ 1.00	per day		
<b><u>Impounding Fees - Straying Animals</u></b>									
<b><u>Impounded between 6am and 6pm</u></b>									
	Entire horses, mules, asses, camels, bulls or boars	Council	GST Applies	\$ 81.82	\$ 8.18	\$ 90.00	Per Head	\$ 88.20	
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Council	GST Applies	\$ 45.45	\$ 4.55	\$ 50.00	Per Head	\$ 44.10	
	Wethers, ewes, lambs, goats, per head	Council	GST Applies	\$ 45.45	\$ 4.55	\$ 50.00	Per Head	\$ 44.10	
<b><u>Late Impoundment-After 6pm before 6am next day</u></b>									
	Entire horses, mules, asses, camels, bulls or boars	Council	GST Applies	\$ 290.91	\$ 29.09	\$ 320.00	Per Head	\$ 308.00	
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	Council	GST Applies	\$ 181.82	\$ 18.18	\$ 200.00	Per Head	\$ 264.50	
	Wethers, ewes, lambs, goats	Council	GST Applies	\$ 181.82	\$ 18.18	\$ 200.00	Per Head	\$ 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, and additional charge of 65 cents for each 1.0 kms, or part thereof, in excess of 3 kms shall be paid to the ranger for each animal impounded, other than a suckling animal.									
If the amounts are increased, decreased, or otherwise varied, the amounts as so increased, decreased, or varied are chargeable & payable									
<b>Sustenance fees</b>									
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head									
No charge is payable in respect of a suckling animal under the age of 6 months running with its mother.									
actual costs plus 15% admin fee									

## SHIRE OF BOYUP BROOK

Attachment 1

G/L  
[Q/Books] Charge Details

	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
<b>Health</b>							
<b>Food Legislation</b>							
<i>Schedule 7</i>							
1074025	Notification Fee	Council	GST Applies \$ 27.27	\$ 2.73	\$ 30.00	[Matches Sch 13]	\$ 27.27
1074025	Registration Fee	Council	GST Applies \$ 136.36	\$ 13.64	\$ 150.00		\$ 136.36
1074025	Annual Inspection Fee (high risk business)	Council	GST Applies \$ 181.82	\$ 18.18	\$ 200.00		\$ 181.82
1074025	Annual Inspection Fee (medium/low risk business)	Council	GST Applies \$ 136.36	\$ 13.64	\$ 150.00		\$ 136.36
1074025	Annual Inspection Fee (low risk business)	Council	GST Applies \$ 90.91	\$ 9.09	\$ 100.00		\$ 90.91

Note: Local 'Not-for-Profit' organisations will not be charged the above listed Fees

**Boyup Brook Medical Centre**

[These Fees are reviewed after the Medicare Rebates are reviewed, which means that Council considers such items every November, and new Fees become applicable from 1st December.

Consultations - Short MBS Item 3	Council	GST Free	\$ 29.00		\$ 29.00		\$ 29.00
Consultations - Standard MBS Item 23	Council	GST Free	\$ 54.50		\$ 54.50		\$ 54.50
Consultations - Long [MBS Item 36]	Council	GST Free	\$ 88.50		\$ 88.50		\$ 88.50
Consultations - Extra Long [MBS Item 44]	Council	GST Free	\$ 121.50		\$ 121.50		\$ 121.50
PATS - Referrals					NIL		NIL
Cortisone Injection	Council	GST Applies	\$ 28.18	\$ 2.82	\$ 31.00		\$ 28.18
Late Payment Administration fee - over 30 days	Council	GST Applies	\$ 4.55	\$ 0.45	\$ 5.00		\$ 4.55
Late Payment Administration fee - over 60 days	Council	GST Applies	\$ 9.09	\$ 0.91	\$ 10.00		\$ 9.09
Late Payment Administration fee - over 90 days	Council	GST Applies	\$ 13.64	\$ 1.36	\$ 15.00		\$ 13.64
Administration fee for missed appointments (after 2 notices to patient)	Council	GST Applies	\$ 49.55	\$ 4.95	\$ 54.50		\$ 49.55
Reports for Third Parties	Council	GST Applies	\$ 204.55	\$ 20.45	\$ 225.00		\$ 204.55
Employment Medical	Council	GST Applies	\$ 84.55	\$ 8.45	\$ 93.00	per Hour	\$ 84.55
Hire of Consulting Rooms - Half Day	Council	GST Applies	\$ 40.00	\$ 4.00	\$ 44.00		\$ 40.00
Hire of Consulting Rooms - Half Day - with receptionist	Council	GST Applies	\$ 50.00	\$ 5.00	\$ 55.00		\$ 50.00
Hire of Consulting Rooms - Full Day	Council	GST Applies	\$ 80.00	\$ 8.00	\$ 88.00		\$ 80.00
Hire of Consulting Rooms - Full Day - with receptionist	Council	GST Applies	\$ 100.00	\$ 10.00	\$ 110.00		\$ 100.00
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 Applies	\$ 22.73	\$ 2.27	\$ 25.00		\$ 22.73
Repeat Prescription Fee - private patients	Council	GST Applies	\$ 6.82	\$ 0.68	\$ 7.50		\$ 6.82
Repeat Prescription Fee - bulk billed patients	Council	GST Applies	\$ 4.09	\$ 0.41	\$ 4.50		\$ 4.09
Repeat Prescription Fee - without seeing the Doctor	Council	GST Applies	\$ 6.82	\$ 0.68	\$ 7.50		\$ 6.82

**Education & Welfare***Schedule 8***Boyup Brook Family Stop Centre**

Standard Hire Arrangement On-Going ... YMCA & BB Playgroup	Council	GST Applies	\$ 26.00	\$ 2.60	\$ 28.60	per day	\$ 26.00
Casual Hire [depending upon availability] ... Minimum Fee	Council	GST Applies	\$ 40.00	\$ 4.00	\$ 44.00	per day	\$ 40.00

## SHIRE OF BOYUP BROOK

Attachment 1

GL [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
<b><u>Community Amenities</u></b>		<b><u>Schedule 10</u></b>						
<b><u>Rubbish Removal Charges</u></b>								
Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Commercial, & Industrial properties, storage, & most land with buildings on it								
Council imposes Rubbish Removal Charges in accordance with the Waste Avoidance & Resource Recovery Act, 2007.								
<b><u>Boyup Brook Townsite &amp; Environs ( prescribed area)</u></b>								
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	\$ 186 00		\$ 186 00		\$ 176.00
E101005	Additional services of 1x240litreMGB collected once per week (52 times/year; GST Applies)	Council	GST Free	\$ 186 00		\$ 186.00		\$ 176.00
Note 1 Pro-rata collection service charges apply from the 1 <sup>st</sup> of the month following the delivery of the bin (occupiers requiring a new collection service where there was no previous service)								
Note 2 When a Service is provided to a property which is in a 'Satellite' urban area/village/locality, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies for an urban property, but adjusted accordingly for the number of collections per year.								
Note 3: When a Service is provided to a property which is outside an urban area, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies to an urban property, but adjusted accordingly for the number of collections per year								
<b><u>Boyup Brook Transfer Station &amp; Landfill Charges</u></b>								
I101010	Rubbish Removal Pass - Residents not receiving a street collection service ( 20 x 240 MGBs or equivalent pa)	Council	GST Applies	\$ 31 82	\$ 3 18	\$ 35.00		\$ 28.00
I101010	1 x 240 litre Mobile Garbage Bin (& units of 240 litre after )	Council	GST Applies	\$ 9 09	\$ 0 91	\$ 10 00		\$ 5.00
I101010	Sedan / Station-wagon - 4WD - Boot Load	Council	GST Applies	\$ 9 09	\$ 0 91	\$ 10.00		\$ 10.50
I101010	Van - Utility - Trailer ( not exceeding 1 8mx1 2m )	Council	GST Applies	\$ 22.73	\$ 2 27	\$ 25.00		\$ 19.00
I101010	Small Truck ( 2-4 tonne )	Council	GST Applies	\$ 45.45	\$ 4.55	\$ 50.00		\$ 42.00
I101010	Medium Truck ( 4-6 tonne )	Council	GST Applies	\$ 54 55	\$ 5.45	\$ 60 00		\$ 48.00
I101010	Truck ( 6-8 tonne )	Council	GST Applies	\$ 63 64	\$ 6 36	\$ 70.00		\$ 71 00
I101010	Truck ( 8 plus tonne single axle )	Council	GST Applies	\$ 100.00	\$ 10 00	\$ 110.00		\$ 95.50
I101010	Truck ( 8 plus tonne dual axle )	Council	GST Applies	\$ 118.18	\$ 11.82	\$ 130.00		\$ 117.50
I101010	Truck ( semi trailer 20m <sup>3</sup> capacity )	Council	GST Applies	\$ 227.27	\$ 22.73	\$ 250.00		\$ 236 00
I101010	Bulk Bins ( 3m <sup>3</sup> or less )	Council	GST Applies	\$ 45 45	\$ 4.55	\$ 50.00		\$ 42.00
I101010	Bulk Bin ( 3m <sup>3</sup> - 6m <sup>3</sup> )	Council	GST Applies	\$ 54 55	\$ 5.45	\$ 60.00		\$ 48.00
I101010	Bulk Bin ( 6m <sup>3</sup> -10m <sup>3</sup> )	Council	GST Applies	\$ 63 64	\$ 6 36	\$ 70 00		\$ 71.50
I101010	Bulk Bin ( exceeding 10m <sup>3</sup> )	Council	GST Applies	\$ 118 18	\$ 11.82	\$ 130.00		\$ 120.00
I101010	Asbestos - 1m <sup>3</sup> or Less; Minimum Charge	Council	GST Applies	\$ 118.18	\$ 11.82	\$ 130.00	Minimum	\$ 120 00
I101010	Asbestos (\$130 for 1 <sup>st</sup> m <sup>3</sup> then \$25 00 per m <sup>3</sup> there-after)	Council	GST Applies	\$ 322.73	\$ 32.27	\$ 355 00	per 10 m3	\$ 262.00
I101010	Plastic Drums (not included in drum muster collection) cost	Council	GST Applies	\$ 4 55	\$ 0.45	\$ 5 00	Per 20 litre	\$ 4 00
(Note: Residential Recyclable of uncontaminated greenwaste, aluminum, steel cans, newspaper, plastic containers, bottles, glass bottles, wax cardboard, corrugated cardboard and other items approved by attendant = No Charge								
<b><u>RECYCLING FROM COMMERCIAL PREMISES</u></b>								
I101010	small trailer 1.2 x 1.8 x .5 (ie 1 cubic metre)	Council	GST Applies	\$ 9.09	\$ 0 91	\$ 10.00		\$ 9.00
I101010	large trailer (2 cubic metres)	Council	GST Applies	\$ 22.73	\$ 2 27	\$ 25.00		\$ 19.00
<b><u>SEPTIC DISPOSALS/LIQUID WASTE - CASUAL CHARGE</u></b>								
		Council	GST Applies	\$ 6 82	\$ 0.68	\$ 7 50	Per M3	



G/L [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
<b>Town Planning</b>		<b>Schedule 10</b>						
<b>Pursuant to Town Planning (Local Government Planning Fees) &amp; Development Regulations 2009</b>								
<b>Fees to be paid at the time of application are as follows</b>								
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	GST Free	\$ 139.00		\$ 139.00		\$ 135.00
	(b) more than \$50,000 but not more than \$500,000	Statutory				0.32% of the estimated cost of development	0.31% of the estimated development	
	(c) more than \$500,000 but not more than \$2.5 million	Statutory				\$1,600 + 0.257% for every dollar in excess of \$500,000	\$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				\$6,740 + 0.206% for every dollar in excess of \$2.5 million	\$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				\$11,890 + 0.123% for every dollar in excess of \$5 million	\$11,550 + 0.12% for every dollar in excess of \$5 million	
	(f) more than \$21.5 million	Statutory		\$32,185.00		\$ 32,185.00		\$ 31,350.00
2	Determining a development application (other than for an extractive Industry) where the development has commenced or been carried out.	Statutory		\$ 417.00			Item 1 (a) above, plus twice that again	The fee in item 1 plus, by way of penalty, twice
3	Determining an application for extractive Industry where the development has commenced or been carried out.	Statutory		\$ 696.00		\$ 696.00		\$ 676.00
4	Determining an application for extractive Industry where the development has not commenced or been carried out.	Statutory		\$ 2,088.00			The fee in item 3 plus, by way of penalty, twice that fee.	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; Charge per Lot	Statutory		\$ 69.00	per lot	\$ 345.00	5 lot Max	\$ 67.00
	(b) More than 5 lots but not more than 195 lots; (1st 5 Lots to be as per 5(a), above; 6-195 lots, Charge per Lot	Statutory		\$ 35.00	per lot	\$ 35.00	per lot, plus the 1st 5 lots	\$ 34.00
	(c) More than 195 lots	Statutory		\$ 6,959.00		\$ 6,959.00		\$ 6,756.00
6	Determining an application for home occupation where the home occupation has not commenced.	Statutory		\$ 209.00		\$ 209.00		\$ 203.00
7	Determining an initial application for home occupation where the home occupation has commenced.	Statutory		\$ 627.00			The fee in item 6 plus, by way of penalty, twice that fee.	The fee in item 6 plus, by way of penalty, twice
8	Determining an application for the renewal of a home occupation where the application is made before the approval has expired.	Statutory		\$ 69.00		\$ 69.00		\$ 67.00
9	Determining an application for the renewal of a home occupation where the application is made after the approval has expired.	Statutory		\$ 207.00			The fee in item 8 plus, by way of penalty, twice that fee.	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		\$ 278.00		\$ 278.00		\$ 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		\$ 834.00			The fee in item 10 plus, by way of penalty, twice that fee	The fee in item 10 plus, by way of penalty, twice that fee
12	Providing a zoning certificate	Statutory		\$ 69.00		\$ 69.00		\$ 67.00
13	Replying to a property settlement questionnaire	Statutory		\$ 69.00		\$ 69.00		\$ 67.00
14	Providing written planning advice	Statutory		\$ 69.00		\$ 69.00		\$ 67.00

G/L  
[Q/Books] Charge Details

	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
15	<b>Amendments to Planning Applications</b>						
	Minor Amendment fee estimate	Statutory	\$ 3,500.00				
	Major Amendment fee estimate	Statutory	\$ 5,000.00		\$ 3,500.00 Maximum \$ 5,000.00 Maximum		\$ 3,500.00 \$ 5,000.00
	The fee estimate is based upon the following hourly charges and where they exceed the above "estimate", then Council may require the balance to be paid. Advertising costs are not included in this estimate.						
	Director/Shire Planner	Council		\$ 110.64			\$107.44
	Manager/Senior Planner	Council		\$ 83.98			\$81.58
	Planning Officer	Council		\$ 46.26			\$44.92
	Other staff	Council		\$ 46.26			\$44.92
	Secretary/administration	Council		\$ 37.86			\$36.79
	[NB: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]						
16	<b>Structure Plans</b>	Council			As per Amendment fees.		As per Amendment fees.
17	<b>Advertising Costs</b>						
	• Local newspaper;	Council		As applicable	At Cost		100% cost recovery.
	• West Australian; or			As above	At Cost		As above
	• Government Gazette.			As above	At Cost		As above
18	<b>Goods and Services Tax (GST)</b>						
	The Goods and Services Tax (GST) <u>does not</u> apply to the following compulsory Planning Fees:-						
	<ul style="list-style-type: none"> <li>development applications;</li> <li>subdivision clearances;</li> <li>home occupations;</li> <li>change of use; or</li> <li>zoning certificates.</li> </ul>						
	The Goods and Services Tax (GST) <u>does</u> apply to the following Planning Services:-						
	<ul style="list-style-type: none"> <li>property settlement questionnaires;</li> <li>written planning advice;</li> <li>scheme amendments; and</li> <li>structure plans.</li> </ul>						
	<b>Other Planning Fees</b>						
19	Single Dwelling where Planning Approval is required. (also see note regarding setback reductions).	Statutory		\$ 125.00			\$ 117.00
20	Additions to Single Dwelling where Planning Approval is required	Statutory		\$ 65.00			\$ 58.50
21	Relocated dwelling	Statutory			As per Development Fee plus the cost of any inspection of the building prior to relocation	As per Development Fee plus the cost of any inspection of the building prior to relocation.	
22	Advertising signage (per sign)	Statutory		\$ 50.00			\$ 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		\$ 65.00			\$ 58.50
24	Bed & Breakfast Accommodation (includes initial health inspection of proposed premises)	Statutory		\$ 278.00			\$ 270.00
25	<b>Building Envelope Relocation</b>						
	Minor Extension	Statutory		\$ 139.00			\$ 117.00
	Complete Relocation	Statutory		\$ 278.00			\$ 234.00
26	<b>Plantations</b>	Statutory			As per Development Fee based upon an average cost of \$1,300 per hectare.	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	<b>Planning Scheme / Rural Strategy</b>	Statutory		\$ 35.00			\$ 30.00

## SHIRE OF BOYUP BROOK

Attachment 1

G/L Charge Details  
(Q/Books)

Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
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**PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)**

Local Newspaper Advertising	Council	GST Applies	\$ 154.55	\$ 15.45	\$ 170.00	\$ 157.50
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**Notes:**

- Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)
- If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)
- Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers
- Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application fees set out in Part 1.

**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	\$ 590.00		\$ 590.00	\$ 551.00
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Copy of Town Planning Scheme Text (includes GST)	Council	GST Applies	\$ 22.73	\$ 2.27	\$ 25.00	\$ 24.20
Copy of Local Planning Strategy (colour)(includes GST)	Council	GST Applies	\$ 118.18	\$ 11.82	\$ 130.00	\$ 121.20

Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation):

- Where building is located within Shire of Boyup Brook:	Council	GST Applies	\$ 218.18	\$ 21.82	\$ 240.00	\$ 220.00
- Where building is located within South-West Region	Council	GST Applies	\$ 381.82	\$ 38.18	\$ 420.00	\$ 385.00
- Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:	Council	GST Applies	\$ 763.64	\$ 76.36	\$ 840.00	\$ 770.00
- Where building is located greater than 3 hours drive from Boyup Brook:	Council	GST Applies				

\$115.00 per hour including travelling/inspection time

\$110.00 per hour including travelling/inspection time

**Planning/Development Bonds:**

Relocated Dwellings	Council	GST Free	\$ 5,000.00		\$ 5,000.00	\$ 5,000.00
Relocated Outbuildings	Council	GST Free	\$ 500.00		\$ 500.00	\$ 500.00

## SHIRE OF BOYUP BROOK

Attachment 1

G/L [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
<b><u>Boyup Brook Cemetery</u></b>								
<b><u>Burials- includes Internment and Grant of Right of Burial as need</u></b>								
I107005	Interment in grave to depth of 2.13m depth including registration fee (Includes Burial Cost & Res. Fee)	Council	GST Applies	\$ 754.55	\$ 75.45	\$ 830.00	C1	\$ 787.00
	Interment of a child (under 13 years) including registration fee	Council	GST Applies	\$ 377.27	\$ 37.73	\$ 415.00	C2	\$ 393.00
I107005	Interment of any stillborn child in ground set aside for that purpose (includes Res. Fee)	Council	GST Applies	\$ 195.45	\$ 19.55	\$ 215.00	C3	\$ 209.50
I107005	Interment that requires grave digging by hand including registration fee	Council	GST Applies	\$ 1,500.00	\$ 150.00	\$ 1,650.00	C4	\$ 1,536.00
<b><u>Extra Charges</u></b>								
I107005	Interment on a Saturday, Sunday or Public Holiday	Council	GST Applies	\$ 300.00	\$ 30.00	\$ 330.00	extra to C1	\$ 290.00
I107007	Reservation Fee of specific site (Reserve for 25 Yrs)	Council	GST Applies	\$ 227.27	\$ 22.73	\$ 250.00		\$ 231.50
	Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment; Undertakers are to arrange such matters)	Council	GST Applies	\$ 68.18	\$ 6.82	\$ 75.00		\$ 69.50
	Administration fee-Re-open Grave for 2nd Interment	Council	GST Applies	\$ 68.18	\$ 6.82	\$ 75.00		\$ 69.50
<b><u>Placement of Ashes</u></b>								
I107008	Placement in single niche including standard bronze plaque and inscription	Council	GST Applies	\$ 350.00	\$ 35.00	\$ 385.00		\$ 370.00
I107008	Placement in double niche including standard bronze plaque and first inscription	Council	GST Applies	\$ 500.00	\$ 50.00	\$ 550.00		\$ 521.00
I107008	Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council	GST Applies	\$ 181.82	\$ 18.18	\$ 200.00		\$ 231.50
I107008	Reservation of specific site in Niche Wall	Council	GST Applies	\$ 109.09	\$ 10.91	\$ 120.00		\$ 115.50
I107008	Placement of Ashes into existing gravesite	Council	GST Applies	\$ 181.82	\$ 18.18	\$ 200.00		\$ 231.50
I107008	Place Ashes into new gravesite (+ Res. Fee: See Above)	Council	GST Applies	\$ 181.82	\$ 18.18	\$ 200.00		\$ 357.00
I107008	Transfer of Ashes to a new position (plus cost of plaques if required) (Note: This fee does not include new Plaque)	Council	GST Applies	\$ 181.82	\$ 18.18	\$ 200.00		\$ 231.50
I107008	Removal of Ashes from Cemetery to authorised family member	Council	GST Applies	\$ 113.64	\$ 11.36	\$ 125.00		\$ 115.50
<b><u>Miscellaneous Fees</u></b>								
I107009	Funeral Directors & Monumental Masons Annual Lic. Fee	Council	GST Applies	\$ 113.64	\$ 11.36	\$ 125.00		\$ 115.50
I107009	Single Funeral Permit [Applicable to Annual Licence Holders, as per above]	Council	GST Applies	\$ 68.18	\$ 6.82	\$ 75.00		\$ 69.50
I107009	Single Funeral Permit [Applicable to Non Licence Holders]	Council	GST Applies	\$ 113.64	\$ 11.36	\$ 125.00		\$ 69.50
I107009	Monumental Masons Annual Licence Fee	Council	GST Applies	\$ 113.64	\$ 11.36	\$ 125.00		\$ 115.50
I107009	Single Monument Permit	Council	GST Applies	\$ 68.18	\$ 6.82	\$ 75.00		\$ 69.50
I107009	Copy of Cemeteries Local Law	Council	GST Applies	\$ 27.27	\$ 2.73	\$ 30.00		\$ 25.30
I107009	Copy of Grant of Right of Burial	Council	GST Applies	\$ 16.36	\$ 1.64	\$ 18.00		\$ 13.20
I107009	Renewal of Grant of Right of Burial	Council	GST Applies	\$ 59.09	\$ 5.91	\$ 65.00		\$ 58.50



G/L [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
<b>Recreation &amp; Culture</b>		<b>Schedule 11</b>						
	<b>Boyup Brook Hall Hire</b>							
	[Note 1: The Hall Hire Fees do not include Kitchen, Bar, or Stage. If requiring the extra areas, then other Fees will apply]							
	[Note 2: Unless otherwise stated, the Fees are of a 'daily' nature, covering 7am to 7pm, or 2pm to 12pm]							
	BONDS - Where no liquor consumed		[For Cleaning/Damages purposes]		GST Free	\$ 200.00		\$ 110.00
	BONDS - Where liquor is consumed		[For Cleaning/Damages purposes]		GST Free	\$ 500.00		\$ 110.00
	DEPOSITS - Generally Optional. If an organisation wishes to secure a date well in advance, then they may pay a deposit of \$100.							
	<b>Stage Shows: Ballie, Weddings, Other Hirings</b>							
I111005	Hire Charge	Council	GST Applies	\$ 236.36	\$ 23.64	\$ 260.00		\$ 242.00
	<b>NFP Community Groups (50% of Standard Hire)</b>							
I111005	Hire Charge	Council	GST Applies	\$ 118.18	\$ 11.82	\$ 130.00		\$ 160.00
	<b>Badminton/Gym/Aerobics &amp; Like Activities</b>							
I111005	Hire Charge	Council	GST Applies		10%	\$10.00 for first hour & \$3.00 per hour after		\$10.00 for 1st hour & \$3.00 per hour after
	<b>Rehearsals ( per occasion)</b>							
I111005	Hire Charge	Council	GST Applies	\$ 18.18	\$ 1.82	\$ 20.00		\$ 18.50
	<b>Kitchen Only (Bond still applies)</b>							
I111005	Hire Charge 1/2 day (prior to or after midday)	Council	GST Applies	\$ 18.18	\$ 1.82	\$ 20.00		\$ 20.00
I111005	Hire Charge full day	Council	GST Applies	\$ 36.36	\$ 3.64	\$ 40.00		\$ 30.00
	[Note: Where Kitchen is used, that fee is to be added to all Hall Hirings]							
	<b>Stage, Bar, Other</b>							
I111005	Charge for each area	Council	GST Applies	\$ 36.36	\$ 3.64	\$ 40.00	per area	
	<b>Public Meetings (no kitchen)</b>							
I111005	Hire Charge	Council	GST Applies	\$ 118.18	\$ 11.82	\$ 130.00		\$ 120.00
	<b>Leaser Hall Hire</b>							
I111005	Daily use (not including kitchen)	Council	GST Applies			50% of Standard Main Hall Charge		\$ 82.00
I111005	Night use (not including kitchen)	Council	GST Applies			50% of Standard Main Hall Charge		\$ 121.00
	<b>Boyup Brook Family Stop Centre</b>							
	Refer to Sch 8 items							
	<b>Recreation and Sporting Venues</b>							
I113010	Boyup Brook Football Club per season	Council	GST Applies	\$ 727.27	\$ 72.73	\$ 800.00		\$ 760.00
I113010	Boyup Brook Junior Football Club per season	Council	GST Applies	\$ 363.64	\$ 36.36	\$ 400.00		\$ 385.00
I113010	Boyup Brook Hockey Council per season	Council	GST Applies	\$ 363.64	\$ 36.36	\$ 400.00		\$ 551.00
I113010	Boyup Brook Cricket Club per season	Council	GST Applies	\$ 363.64	\$ 36.36	\$ 400.00		\$ 385.00
I113010	Boyup Brook Basketball Association per season	Council	GST Applies	\$ 363.64	\$ 36.36	\$ 400.00		\$ 385.00
I113010	Boyup Brook Junior Netball per season	Council	GST Applies	\$ 363.64	\$ 36.36	\$ 400.00		\$ 275.00
I113010	Boyup Brook Tennis Club per season	Council	GST Applies	\$ 363.64	\$ 36.36	\$ 400.00		\$ 385.00
I113010	Boyup Brook Swimming Club per season	Council	GST Applies	\$ 363.64	\$ 36.36	\$ 400.00		\$ 320.00
I113010	Country Music Club of Boyup Brook - Charge for use of Music Park per year	Council	GST Applies	\$ 518.18	\$ 51.82	\$ 570.00		\$ 551.00
	Use of Recreation Facilities by other non Shire community groups, at CEO's discretion (Bond of \$200 to be also charged, but no GST) -							
I113010	Oval	Council	GST Applies	\$ 181.82	\$ 18.18	\$ 200.00	per time	\$ 193.00
I113010	Hockey Ground	Council	GST Applies	\$ 90.91	\$ 9.09	\$ 100.00	per time	\$ 82.50
I113010	Music Park	Council	GST Applies	\$ 181.82	\$ 18.18	\$ 200.00	per time	\$ 193.00
	Use of Recreation Facilities by other Shire community groups -							
I113010	Oval	Council	GST Applies	\$ 54.55	\$ 5.45	\$ 60.00	per time	\$ 55.00
I113010	Hockey Ground	Council	GST Applies	\$ 27.27	\$ 2.73	\$ 30.00	per time	\$ 27.50
I113010	Music Park	Council	GST Applies	\$ 54.55	\$ 5.45	\$ 60.00	per time	\$ 55.00
	[Note: For any of the above 3 items, a Bond may apply]							

## SHIRE OF BOYUP BROOK

Attachment 1

G/L [O/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
<b><u>Swimming Pool Entry Fees</u></b>								
I112010	Adult entry	Council	GST Applies	\$ 4.55	\$ 0.45	\$ 5.00		\$ 5.20
I112010	Spectator entry	Council	GST Applies	\$ 2.27	\$ 0.23	\$ 2.50		\$ 2.60
I112010	Pensioner Concession Card or Health Care Card Holder	Council	GST Applies	\$ 2.27	\$ 0.23	\$ 2.50		\$ 2.60
I112010	Child entry - under 1 year, up to 5 years - Free					FREE		
I112010	Child entry - School Age 6-17 years of age	Council	GST Applies	\$ 3.64	\$ 0.36	\$ 4.00		\$ 2.10
I112010	Adult 10 Day Pass	Council	GST Applies	\$ 36.36	\$ 3.64	\$ 40.00	Involves 20% discount	
I112010	Child entry - 10 Day Pass- School Age 6-17 years of age	Council	GST Applies	\$ 27.27	\$ 2.73	\$ 30.00	Involves 25% discount	
I112010	Pensioner - 10 Day Pass		GST Applies	\$ 18.18	\$ 1.82	\$ 20.00	Involves 20% discount	
I112010	School Group - Entry fee for accompanying parents	Council	GST Applies	\$ 2.27	\$ 0.23	\$ 2.50		\$ 2.60
I112010	Local School swimming carnivals - supervising teachers					FREE		FREE
	Australia Day - Free Entry all day	Council				Free Entry for All		FREE
<b><u>Swimming Pool Season Tickets</u></b>								
I112015	Adult only	Council	GST Applies	\$ 136.36	\$ 13.64	\$ 150.00		
I112015	Family, Single -Adult and Child 10 years of age or more	Council	GST Applies	\$ 150.00	\$ 15.00	\$ 165.00		\$ 158.00
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 Applies	\$ 272.73	\$ 27.27	\$ 300.00		\$ 315.00
	Family-Concession Card Holder-1 Adult & all children under 16 attending school, & all living in the same residence	Council	GST Applies	\$ 136.36	\$ 13.64	\$ 150.00		
I112015	Single Pensioner Concession Card or Health Care Card Holder	Council	GST Applies	\$ 72.73	\$ 7.27	\$ 80.00		
I112015	Pensioner Couple-with Concession Cards/Health Care Cards		GST Applies	\$ 136.36	\$ 13.64	\$ 150.00		
<b><u>Vacation Swimming Lessons</u></b>								
I112045	Spectator entry 10 Day pass	Council	GST Applies	\$ 18.18	\$ 1.82	\$ 20.00		\$ 18.50
I112045	Adult 10 Day pass	Council	GST Applies	\$ 36.36	\$ 3.64	\$ 40.00		\$ 35.00
I112045	Child 10 Day Pass	Council	GST Applies	\$ 27.27	\$ 2.73	\$ 30.00		
<b><u>Other</u></b>								
I112020	Private Hire - Available upon prior arrangements made with Swimming Pool Manager	Council	GST Applies	\$ 72.73	\$ 7.27	\$ 80.00	Hire Fee only	\$ 88.00
I112025	Spa	Council	GST Applies	\$ 2.73	\$ 0.27	\$ 3.00	per hour	\$ 3.60
I112040	Mat Hire (maximum period = 1 hour)		GST Applies	\$ 1.82	\$ 0.18	\$ 2.00	per hour	\$ 2.00
I112040	Gym Equipment use	Council	GST Applies	\$ 2.27	\$ 0.23	\$ 2.50		\$ 2.20
I112040	Gym Equipment use - per season	Council	GST Applies	\$ 27.27	\$ 2.73	\$ 30.00		\$ 22.00
I112030	Crèche ( Prior arrangement with Manager)	Council	GST Applies	\$ 4.09	\$ 0.41	\$ 4.50	per hour	\$ 4.40
I112040	Use of Showers and no other swimming pool facilities	Council	GST Applies	\$ 2.27	\$ 0.23	\$ 2.50		\$ 2.40
<b><u>Library Fees &amp; Charges (Inclusive of GST)</u></b>								
I115005	Administration fee for lost/damaged book	Council	GST Applies	\$ 4.55	\$ 0.45	\$ 5.00		\$ 6.00
I115005	Administration for overdue book (>6 Weeks)	Council	GST Applies	\$ 4.55	\$ 0.45	\$ 5.00		\$ 6.00
I115005	Replacement of lost book as per LISWA depreciated value table	LISWA	GST Applies			Cost plus GST		Cost plus GST

## SHIRE OF BOYUP BROOK

Attachment 1

G/L [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
Works & Services Department		Schedule 12						
Works & Services Charges (Inclusive of GST)								
I121050	Application for Temporary Road Closure	Council	GST Applies	\$ 54.55	\$ 5.45	\$ 60.00		\$ 55.00
I121050	Charge for Quotation to set up physical road closures	Council	GST Applies	\$ -	\$ -	\$ -		\$ 121.20
I121050	Approval of Road & Drainage Plans for Sub-Divisions	Council	GST Applies	1.5% of Construction Costs + GST				
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 Applies	\$ 818.18	\$ 81.82	\$ 900.00		\$ 818.18
I121029	Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council	GST Applies	\$ 818.18	\$ 81.82	\$ 900.00		\$ 850.00
I121029	Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council	GST Applies	\$ 681.82	\$ 68.18	\$ 750.00		\$ 730.00
I121029	Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council	GST Applies	\$ 750.00	\$ 75.00	\$ 825.00		\$ 680.00
I121029	Shire contribution to a gravel crossover is half the cost to a maximum of	Council	GST Applies	\$ 454.55	\$ 45.45	\$ 500.00		\$ 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 pipes and 2 headwalls.								
Two pipe lengths plus two precast headwalls								
I121029	300mm	Council	GST Applies	\$ 563.64	\$ 56.36	\$ 620.00		\$ 606.00
I121029	375mm	Council	GST Applies	\$ 627.27	\$ 62.73	\$ 690.00		\$ 672.00
Three pipe lengths plus two precast headwalls								
I121029	300mm	Council	GST Applies	\$ 681.82	\$ 68.18	\$ 750.00		\$ 738.00
I121029	375mm	Council	GST Applies	\$ 800.00	\$ 80.00	\$ 880.00		\$ 848.00
Two pipes only (no precast headwalls)								
I121029	300mm	Council	GST Applies	\$ 454.55	\$ 45.45	\$ 500.00		\$ 187.00
I121029	375mm	Council	GST Applies	\$ 531.82	\$ 53.18	\$ 585.00		\$ 253.00
Three pipes only								
I121029	300mm			\$ 363.64	\$ 36.36	\$ 400.00		\$ 320.00
I121029	375mm			\$ 427.27	\$ 42.73	\$ 470.00		\$ 430.00
Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following dimensions:								
Length (verge width) = 7m								
Width at boundary line = 3m								
Width at edge of road = 6m								
Area = 31.5m <sup>2</sup>								
Thickness for concrete = 100mm								
Thickness for Asphalt = 25mm								
Thickness of base course for Asphalt/Spray Seal = 100mm								
Thickness of sub base course for Asphalt/Spray seal = 100mm								
Other								
Accessing Water from Shire Standpipes - (Inclusive of GST)								
I137005	Ad-hoc use	Council	GST Applies	\$ 5.45	\$ 0.55	\$ 6.00 per ki		\$ 5.50
Motor Vehicle Special Plates (Inclusive of GST)								
I125015	Shire administration fee for Special Series Number Plates	Council	GST Applies	\$ 45.45	\$ 4.55	\$ 50.00		\$ 44.00

G/L [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc GST
<b><u>Economic Services</u></b>		<b>Schedule 13</b>						
<b>Boyup Brook Caravan Park and Flax Mill Camp (Inclusive of GST)</b>								
(Note. 50% deposit required for all bookings within 14 days of registration)								
<b><u>Caravan Park</u></b>								
<b><u>Country Music Festival and other Major Events</u></b>								
In addition to the charges listed below a \$3.00 per person per night administration fee applies to all visitor fees for the use of the Flaxmill Caravan Park and Camp during the period of a Major event to cover the additional management costs.								
<b>Ensuite sites</b>								
I132004	2 persons per night	Council	GST Applies	\$ 27.27	\$ 2.73	\$ 30.00		
I132004	Charge per night for each additional person	Council	GST Applies	\$ 10.91	\$ 1.09	\$ 12.00		\$ 33.00
I132004	Weekly charge for 2 persons	Council	GST Applies	\$ 136.36	\$ 13.64	\$ 150.00		\$ 13.00
								\$ 174.00
<b><u>Powered sites</u></b>								
I132004	2 persons per night	Council	GST Applies	\$ 20.00	\$ 2.00	\$ 22.00		\$ 23.00
I132004	Charge per night for each additional person	Council	GST Applies	\$ 8.09	\$ 0.91	\$ 10.00		\$ 11.00
I132004	Weekly charge for 2 persons	Council	GST Applies	\$ 118.18	\$ 11.82	\$ 130.00		\$ 141.00
<b><u>Camping &amp; No Powered sites</u></b>								
I132004	2 persons per night	Council	GST Applies	\$ 13.64	\$ 1.36	\$ 15.00		\$ 18.00
I132004	Charge per night for each additional person	Council	GST Applies	\$ 4.55	\$ 0.45	\$ 5.00		\$ 10.00
I132004	Weekly charge for 2 persons	Council	GST Applies	\$ 81.82	\$ 8.18	\$ 90.00		\$ 99.00
	Recreational Vehicle (RV) in paddocks - no facilities							
	Minimum for 2 people per night	Council	GST Applies	\$ 5.45	\$ 0.55	\$ 6.00		\$ 11.00
	Extra persons	Council	GST Applies	\$ 2.73	\$ 0.27	\$ 3.00		\$ 5.50
<b><u>Camp Facilities</u></b>								
I132004	Dormitory Use - Charge per person per night	Council	GST Applies			NA		NA
I132004	Function Rooms per day	Council	GST Applies	\$ 77.27	\$ 7.73	\$ 85.00		\$ 92.00
I132004	Function Rooms per hour	Council	GST Applies	\$ 18.18	\$ 1.82	\$ 20.00		\$ 23.00
I132004	Laundry -							
	Washing machine per cycle	Council	GST Applies	\$ 4.55	\$ 0.45	\$ 5.00		\$ 5.50
	Dryer per cycle	Council	GST Applies	\$ 2.73	\$ 0.27	\$ 3.00		\$ 5.50
I132004	Canoe Hire (including Life Jackets) per hour	Council	GST Applies	\$ 9.09	\$ 0.91	\$ 10.00	per hour	\$ 10.00
I132004	Canoe Hire (including Life Jackets) per day [7am-7pm]	Council	GST Applies	\$ 81.82	\$ 8.18	\$ 90.00		
I132004	Kitchen per day	Council	GST Applies	\$ 31.82	\$ 3.18	\$ 35.00		\$ 30.00
I132004	Showers Only per use	Council	GST Applies	\$ 9.09	\$ 0.91	\$ 10.00		\$ 3.50
<b><u>Flaxmill Sheds Storage</u></b>								
I132008	Storage in Sheds							
I132008	Per square metre per month	Council	GST Applies	\$ 2.27	\$ 0.23	\$ 2.50	/m2 pm	\$ 2.20
	Minimum monthly Charge	Council	GST Applies	\$ 31.82	\$ 3.18	\$ 35.00		\$ 30.30
<b><u>Health &amp; Building Control (GST not applicable unless specifically stated)</u></b>								
All fees are to be paid upon application (excepting building licence application fees) and are								
<b><u>Bed &amp; Breakfast Accommodation</u></b>								
I133005	Annual Inspection Fee	Council	GST Free	\$ -			As per Sch 7	\$ 55.00
<b><u>Lodging Houses</u></b>								
Application/Renewal Registration								
Serviced Apartments								
I133005	▪ Lodging House	Council	GST Free	\$ 250.00		\$ 250.00		\$ 220.00
I133005	▪ Holiday Accommodation ( Chalets etc)	Council	GST Free	\$ 250.00		\$ 250.00		\$ 110.00
<b>Traders</b>								
<b><u>Thoroughfares &amp; Public Places Local Law</u></b>								
I133005	▪ Festivals - Food Stallholders - Event Permit	Council	GST Free	\$ 30.00		\$ 30.00	Matched to Sch 7 Each Stall	\$ 27.50
I133005	▪ Festivals - Other Stallholders - Event Permit	Council	GST Free	\$ 30.00		\$ 30.00	Each Stall	\$ 27.50
I133005	▪ Traders (Outdoor Eating Facilities) Annual Fee	Council	GST Free	\$ 150.00		\$ 150.00		\$ 110.00
I133005	▪ Traders (Outdoor Eating Facilities) Event Fee	Council	GST Free					
						\$50.00 + \$5.00 per m2 of public area used for Outdoor Eating Facilities	\$50.00 + \$5.00 per m2 of public area used for Outdoor Eating Facilities	\$50.00 + \$5.00 per m2 of public area used for
I133005	Building Approval Certificate	Statutory	GST Free					
						Equivalent of 'Building Application' fees Plus \$50.00	Equivalent of 'Building Application' fees Plus \$50.00	Equivalent of 'Building Application' fees Plus \$50.00
I133005	Amended Building Plans	Statutory	GST Free	\$ 70.00		\$ 70.00		\$ 50.00
I133005	Demolition License (per storey)	Statutory	GST Free	\$ 70.00		\$ 70.00		\$ 50.00
I133005	Temporary Accommodation Approval / Renewal (6 mth/annum)	Council	GST Free	\$ 110.00		\$ 110.00		\$ 105.00
I133005	Temporary Caravan Park Licence	Statutory	GST Free	\$ 250.00		\$ 250.00		\$ 100.00
I133005	Caravan Camping Sites Annual Inspection Fee	Council	GST Free	\$ 250.00		\$ 250.00		\$ 220.00
I133005	Swimming Pool Inspection Fee (4 yearly - Including GST)	Council	GST Applies	\$ 81.82	\$ 8.18	\$ 90.00	Incl. Travel	\$ 60.50
I133005	Public Pool Water Testing (per bacteriological sample)	Council	GST Applies	\$ 63.64	\$ 6.36	\$ 70.00		\$ 60.50



## SHIRE OF BOYUP BROOK

Attachment 1

G/L [Q/Books]	Charge Details	Statutory or Council Charge	GST Status	Proposed Fee - 2012/13 Year	GST Amount	2012/2013 Inc GST	Notes	2011/2012 Inc €
<b>Certificates</b>								
<i>Public Building Certificate of Approval</i>								
I133005	▪ Licensed Premises	Council	GST Free	\$ 170.00		\$ 170.00		\$ 165.00
I133005	▪ Other Premises	Council	GST Free	\$ 150.00		\$ 150.00		\$ 110.00
<i>Section 39 Certificate (Liquor Licence Premises)</i>								
I133005	▪ Permanent Facilities	Council	GST Free	\$ 100.00		\$ 100.00		\$ 82.50
I133005	▪ Temporary Facilities (excluding Shire Halls)	Council	GST Free	\$ 50.00		\$ 50.00		\$ 22.00
I133005	▪ Charitable Events	Council	GST Free	\$ -		\$ -		
I133005	Copy of Building and/or Septic Plans (where available)	Council	GST Free	\$ 50.00		\$ 50.00		\$ 27.50
I133005	Monthly Building Statistics (per month including GST)		GST Applies	\$ 13.64	\$ 1.36	\$ 15.00		\$ 12.00
<b>Other Property &amp; Services</b>								
<i>Schedule 14</i>								
<b>Private Works Charges (Inclusive of GST)</b>								
<b>Plant &amp; Machinery (including labour, overheads and parts)</b>								
						<b>Per Hour</b>		<b>Per Hour</b>
I141005	Motor Grader	Council	GST Applies	\$ 154.55	\$ 15.45	\$ 170.00		\$171.00
I141005	Tandem Tip Truck (14 tonne)	Council	GST Applies	\$ 136.36	\$ 13.64	\$ 150.00		\$157.00
I141005	Tray Top Truck (3 tonne)	Council	GST Applies	\$ 113.64	\$ 11.36	\$ 125.00		\$150.00
I141005	Front end Loader	Council	GST Applies	\$ 154.55	\$ 15.45	\$ 170.00		\$204.00
I141005	Tractors	Council	GST Applies	\$ 100.00	\$ 10.00	\$ 110.00		\$144.00
I141005	10 tonne vibrating Roller	Council	GST Applies	\$ 145.45	\$ 14.55	\$ 160.00		\$171.00
I141005	16 tonne Multi tyre roller	Council	GST Applies	\$ 136.36	\$ 13.64	\$ 150.00		\$198.00
I141005	Prime Mover & Low Loader	Council	GST Applies	\$ 236.36	\$ 23.64	\$ 260.00		\$280.00
<b>Labour</b>								
I141005	Labour & Overheads (only; does not include costs of plant, or any materials)	Council	GST Applies	\$ 68.18	\$ 6.82	\$ 75.00		\$100.00
I141005	Materials	Council	GST Applies					Cost + 30% + GST

Note 1: A fee is charged from leaving Depot to return if job is separate to Council Wks.

Note 2: Where a Council Staff Member is on a private job, then all hours while present will be charged at the 'Labour &amp; Overheads' rate