

**SHIRE OF BOYUP BROOK**

**ANNUAL BUDGET**

**2013-14**

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## President's Introduction

It gives me great pleasure to present the Annual Budget to the community of the Shire of Boyup Brook

We have increased rates by 5.2 per cent in the 2013/14 financial year which is in line with our Long Term Financial Plan predictions. This level allows us to maintain existing service levels, fund a number of new initiatives and continue to allocate additional funds to renew the Shire's infrastructure.

The capital works program for the 2013/14 year is expected to be \$2.72 million. Of the \$2.72 million capital funding required, \$0.79 million will come from Council operations and sale of assets, and \$1.93 million from external grants . The capital works program is \$1 million more than 2012/13 and the increase is paid for by increased grants, primarily for bridge works (\$800,000), and an increase in Regional Road Group funding (\$150,000). The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

Highlights of the Capital Works program include:

* Infrastructure - Roads & Bridge Construction	\$2,101,772
* Depot Refurbishment	\$100,000
* Festival Ablution Block Construction	\$79,271
* Plant and equipment	\$136,600
* Saleyards Upgrade	\$60,000
* Furniture & Equipment	\$7,451

The Annual Budget compiled by the Shire is progressive and financially responsible.

Residents and other interested members of the community are welcome to view the adopted Annual Budget at the Shire's Administration Centre or on the website.

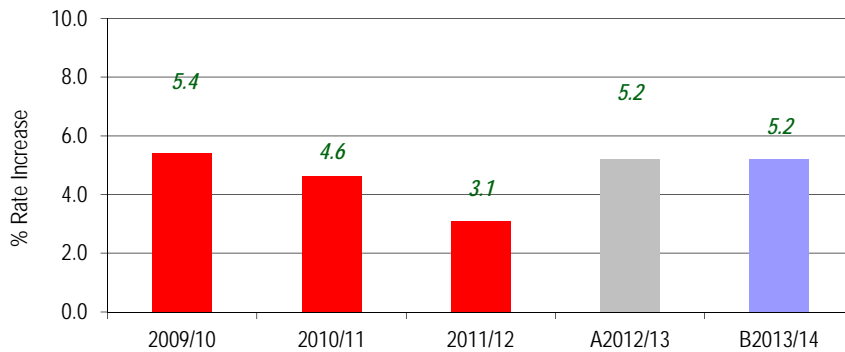


**Cr M Giles**  
**Shire President**

## Chief Executive Officer's Summary

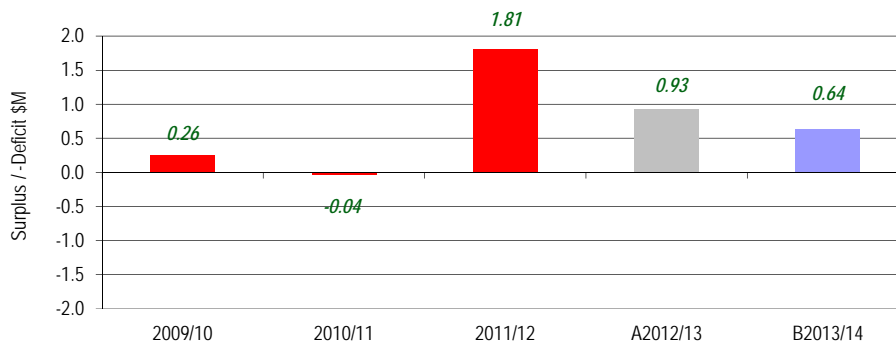
Council has given sound consideration to the contents of its Strategic Community Plan, its informing strategies, and used them as the basis for the development of its 2013/14 Annual Budget. This budget sees the Council deliver a range of key infrastructure projects, whilst keeping services at an affordable level. Key budget information is provided below:

### 1. Rates



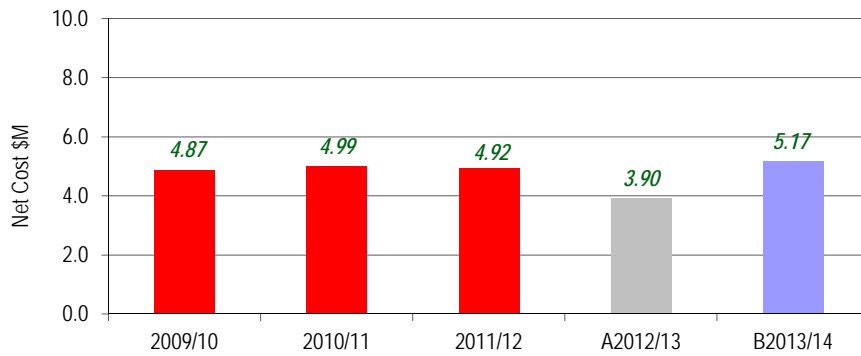
It is proposed that general rates increase by 5.2% for the 2013/14 year, raising total rates of \$2.12 million. The minimum rate is set at \$707.00 pa and will yield \$231,774.

### 2. Operating result



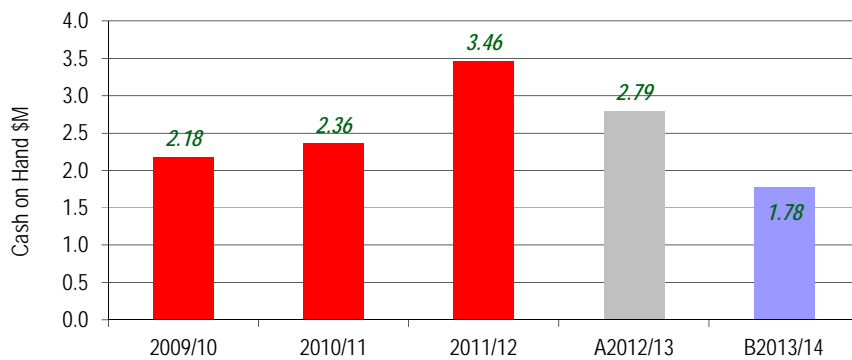
The Comprehensive income result for the 2013/14 year is a surplus of \$0.64 million, which is a decrease of \$0.30 million from 2012/13. The decrease is due to estimated additional depreciation charges for 2013/14, and reduced operating revenue as a result of advance payments of grant funding in 2012/13 not expected to occur in 2013/14.

### 3. Services



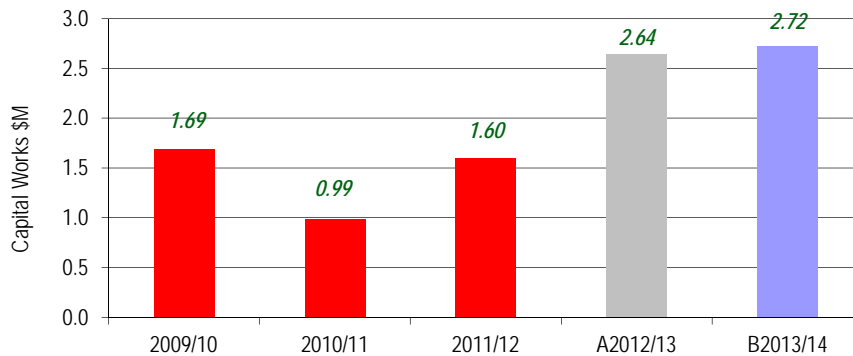
The cost of services to be delivered to the community for the 2013/14 year is expected to be \$5.17 million which is higher when compared to 2012/13 due to some end of year non cash postings not yet completed for 2012/13. For the 2013/14 year, service levels have been maintained and a number of initiatives proposed.

### 4. Cash and investments



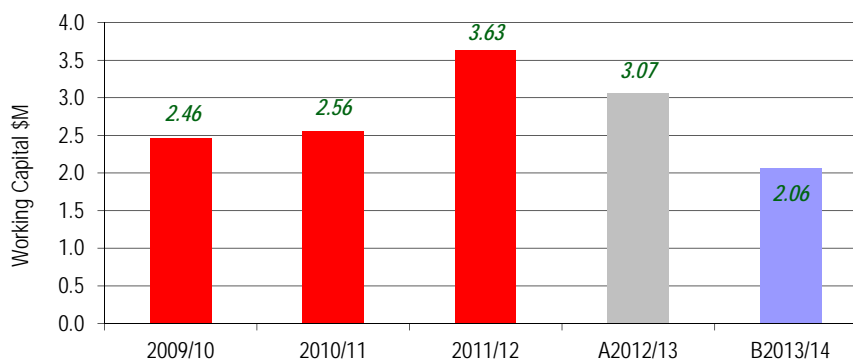
Cash and investments are expected to decrease by \$1.0 million during the year to \$1.78 million as at 30 June 2014. This is due mainly to the capital works program which is expected to be completed in 2013/14.

## 5. Capital works



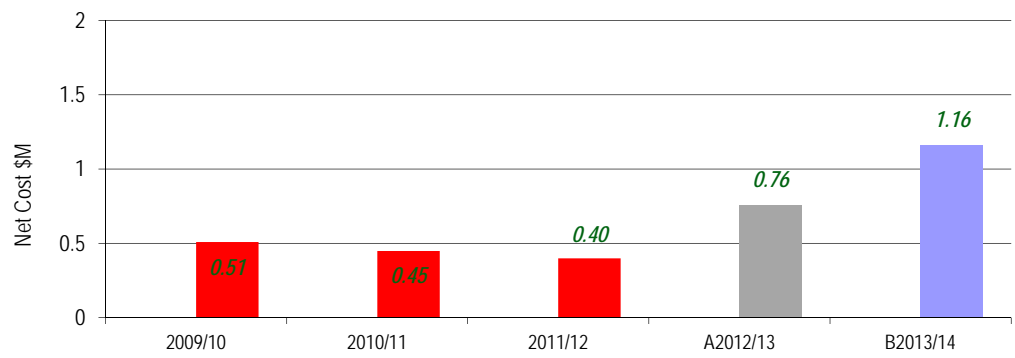
The capital works program for the 2013/14 year is expected to be \$2.726 million. Of the \$2.726 million of capital funding required, \$0.793 million will come from Council operations, and \$1.932 million from external grants. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project. (Capital works was forecast to be \$8.27 million for the 2012/13 year). The increase in expenditure is mainly due to additional government grants and asset sales.

## 6. Financial position



The net current assets are expected to decrease by \$1.0 million to \$2.06 million. This is mainly due to the use of cash received to fund the capital works program.

7. Debt Position



Council's borrowings are expected to increase by a further \$.45 million to \$1.16 million due to new loans for the Country Music Club project.

The Annual Budget has been developed so that it is financially responsible. More detailed budget information is available throughout this document.

**Mr A Lamb**  
**Chief Executive Officer**

## Budget Processes

This section lists the budget processes to be undertaken in order to adopt the Annual Budget in accordance with the Local Government Act 1995 and its Regulations.

The preparation of the budget begins with Officers preparing the operating and capital components of the annual budget. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings. A 'proposed' budget is prepared in accordance with the Act and submitted to Council for approval.

The budget is required to be adopted by 31 August in each year. The key dates for the budget process are summarised below:

- |  |        |
|--|--------|
| 1. Officers prepare operating and capital estimates for inclusion in the budget. | May-13 |
| 2. Council considers draft budget at informal briefings                          | Jun-13 |
| 3. Proposed budget is submitted to Council for approval                          | Aug-13 |
| 4. Copy of adopted budget submitted to the Department                            | Sep-13 |



## 1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in achieving its objectives as set by its community and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short term (Annual Budget) and then holding itself accountable (Audited Annual Financial Statements).

### 1.1 Strategic planning framework

The Shire of Boyup Brook Strategic Community Plan articulates the highest level of direction for the Shire for the next ten years. It is an overarching framework that aims to achieve better leadership and decision making and provides the foundational long term planning objectives that guide how the Council develops its 4 Year Corporate Business Plan. Informing Plans, such as the Long Term Financial Plan, Asset Management Plan, Workforce Plan, and Service Plans will articulate how the Council will be able to resource the necessary actions and strategies to achieve the Strategic Community Plan objectives.

### 1.2 Our purpose

#### Our vision

*"Growing our Community Together"*

Our Shire will be:

A place for people, with a sense of community, one that is active, vibrant, engaged and connected.

A place that is safe and secure.

A place that nurtures its youth and aging population; and retains its health and medical services.

A place that grows and has employment opportunities, through commercial diversity, which is based on our local comparative advantage.

#### Our Aim

To build a safe, caring and secure community, and grow the population through lifestyle choices, commercial and employment diversity.

As a progressive and responsible organisation, the Shire of Boyup Brook will ensure that it engages with its community, and the principles of democracy are upheld and quality services are delivered.

## 2. Activities and Initiatives

This section provides a description of the activities to be funded in the Budget for the 2013/14 year and how these will contribute to achieving the strategic objectives specified in the Strategic Community Plan.

### Activities

Activity	Description	Expenditure (Revenue) Net Cost \$
General Purpose Funding	Details rates levied, interest on late payment of rates, general purpose grants and interest received on investments	100,130 (2,812,603) <b>(2,712,474)</b>
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	446,552 (1,400) <b>445,152</b>
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	173,130 (43,650) <b>129,480</b>
Health	This service provides for food quality and pest control, support to child health clinic, medical service and administration of health scheme.	670,795 (662,575) <b>8,220</b>
Education and Welfare	This service provides for maintenance of old school, donation towards school awards and youth activities and indicatives'.	123,123 (8,329) <b>114,794</b>
Housing	This service provides for the maintenance of staff housing and retirement village.	61,238 (44,185) <b>17,053</b>
Community Amenities	This service provides the collection of rubbish, operations of waste disposal sites administration of town planning scheme, maintenance of cemeteries, and protection of the environment.	325,298 (108,006) <b>217,292</b>
Recreation and Culture	This service provides for the maintenance of halls, swimming pool, recreation grounds and various reserves. The operations of the library and art gallery and maintenance of courthouse and dead finish museum	696,993 (56,950) <b>640,043</b>
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance. Revenue associated with the construction of roads etc is also recorded in this programme.	1,988,012 (2,011,527) <b>(23,515)</b>
Economic Services	This service provides for weed control, tourism and area promotion, implementation of building controls, swimming pool inspections and promotion of economic development initiatives.	630,317 (88,383) <b>541,934</b>
Other Property and Services	This service provides for the undertaking of private works, allocations of on costs and plant operation costs, recording of material and stock, salaries and wages paid and allocated to works.	8,460 (25,868) <b>(17,408)</b>
<b>NET RESULT</b>		<b>(639,428)</b>

### Initiatives

- \* Music Park Ablution Block Construction
- \* Town Hall Walls restoration and footings underpinning
- \* Depot refurbishment
- \* Bridge Reconstruction - Kulikup South Road and Jackson Street

### **3. Budget Influences**

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

#### **3.1 Snapshot of Shire of Boyup Brook**

The Shire covers an area of 2,838 square kilometres. It consists of six localities; being Boyup Brook, Dinninup, Kulikup, Mayanup, Tone Bridge and Wilga. Boyup Brook contains the majority of the population. Features of the Shire include a wide range of recreational facilities – notably the sporting complex and swimming pool; a youth centre, the Hospital and Medical Centre; the Playgroup, Catholic Primary School (K to Year 7) and District High School (K to Year 10); Rylington Park Institute of Agriculture; the Citizens Lodge for well-aged; the Community Resource Centre, and the Music Park.

The local economy relies mostly on agriculture, with a mix of broad acre farming, sheep, cattle, olives, timber plantations and vineyards. Retail services are limited but expanding, and the community is self-served by a variety of tradespersons. There is currently limited mining activity, but recent exploration has indicated the potential for expansion. The area offers many tourist attractions and it provides a variety of lifestyle choices.

#### **3.2 External influences**

In preparing the 2013/14 Annual Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 3.2% per annum .
- Additional government grants from state and federal government
- Prevailing economic conditions impacting on investment interest rates.

#### **3.3 Internal influences**

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2013/14 Annual Budget. These matters have arisen from events occurring in the 2012/13 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2013/14 year. These matters and their financial impact are set out below:

- Budget surplus for the 2012/13 financial year ended 30 June 2013
- Minimal staff turnover

#### **3.4 Budget principles**

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased in line with CPI or market levels
- Grants to be based on confirmed funding levels
- New revenue sources to be identified where possible
- Service levels to be maintained at 2012/13 levels
- Salaries and wages to be increased in line with Average Weekly Earnings
- New initiatives which are not cost neutral to be justified through a business case
- Operating revenues and expenses arising from completed 2012/13 capital projects to be included.

### **3.5 Legislative requirements**

Under the Local Government Act 1995 (“the Act”), Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Financial Management ) Regulations 1996 (“the Regulations”) which support the Act.

The 2013/14 Annual Budget, which is included in this report, is for the year 1 July 2013 to 30 June 2014 and is prepared in accordance with the Act and Regulations. The budget includes statutory statements being a budget comprehensive income statement, budget statement of financial activity, budget statement of cash flows, budget rate setting statement, budget statement of rating information and notes form part of the annual budget. These statements have been prepared for the year ended 30 June 2014 in accordance with the Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

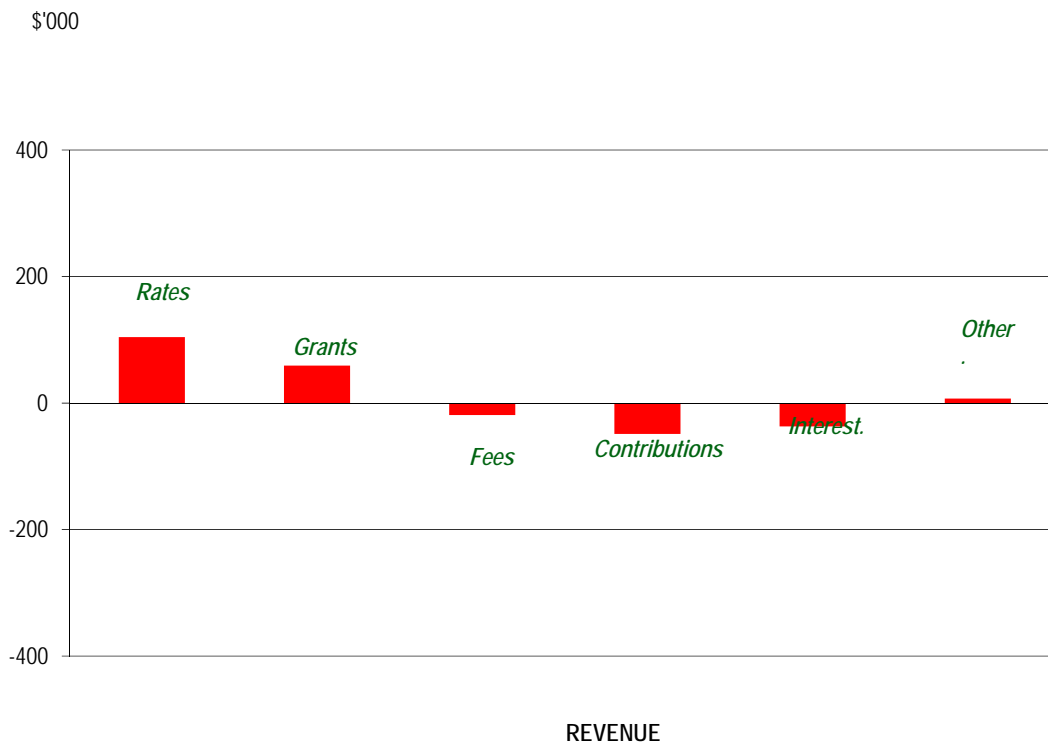
The budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include a 10+ Year Strategic Community Plan and a Corporate Business Plan for the years 2013/14 to 2016/17, Long Term Financial Plan, Asset Management Plans, Workforce Plan, Rating Strategy and a Borrowings Strategy.

## 4. Analysis of Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2013/14 year.

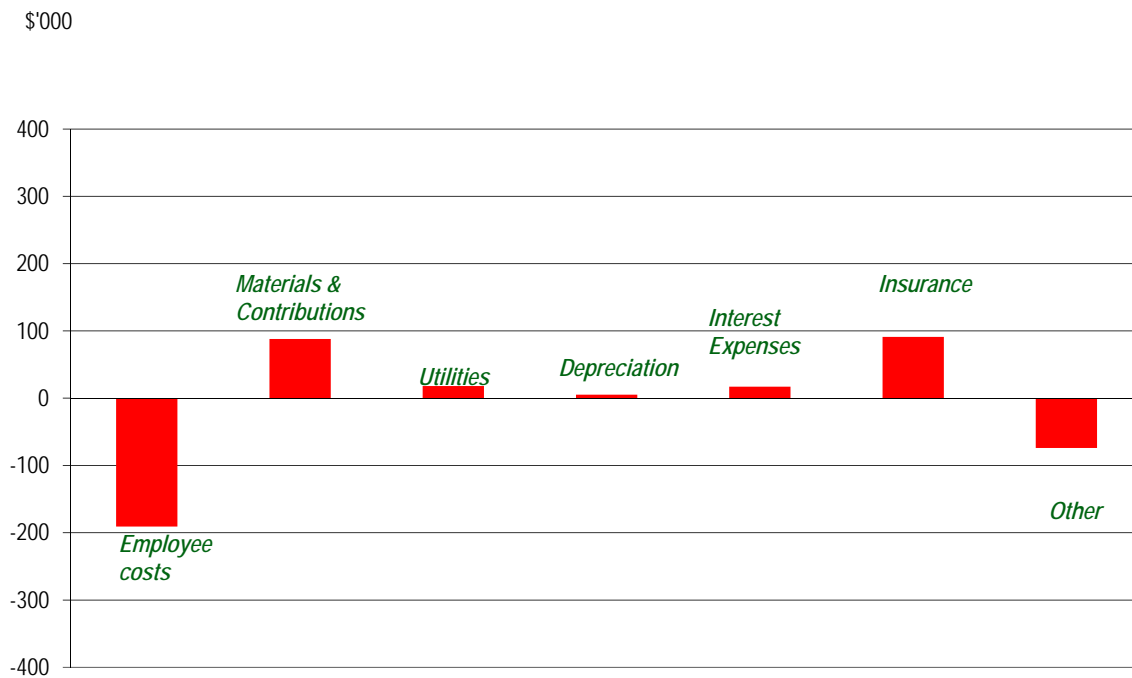
### 4.1 Operating revenue

Revenue Types	Budget 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000
Rates - General	2,027	2,131	104
Grants and Subsidies	649	708	59
Fees and Charges	993	974	-19
Contributions and Reimbursements	114	65	-49
Interest Earned	152	115	-37
Other revenue	0	7	7
<b>Total operating revenue</b>	<b>3,935</b>	<b>4,000</b>	<b>65</b>
Net profit on sale of assets	18	1	-17



## 4.2 Operating expenditure

Expenditure Types	Budget 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000
Employee Costs	2,410	2,219	-191
Materials and Contracts	1,602	1,690	88
Utilities	138	156	18
Depreciation	801	806	5
Interest Expenses	25	42	17
Insurance	198	289	91
Other expenses	96	22	-74
<b>Total operating expenditure</b>	<b>5,270</b>	<b>5,224</b>	<b>-46</b>



EXPENDITURE

## 5. Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2013/14 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

### 5.1 Budgeted cash flow statement

	Budget 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000
<b>Cash flows from operating activities</b>			
<i>Revenues</i>			
Rates - General	2,038	2,130	92
Grants and Subsidies	706	708	2
Fees and Charges	1,019	974	-45
Contributions and Reimbursements	0	66	66
Interest Earned	180	116	-64
GST Paid	0	200	200
Other revenue	16	4	-12
	<b>3,959</b>	<b>4,198</b>	<b>239</b>
<i>Expenses</i>			
Employee Costs	-2,449	-2,219	230
Materials and Contracts	-1,141	-1,160	-19
Utilities	-137	-156	-19
Interest Expenses	-25	-42	-17
Insurance	-198	-289	-91
GST Received	0	-200	-200
Other expenses	-449	-551	-102
	<b>-4,399</b>	<b>-4,617</b>	<b>-218</b>
<b>Net cash provided by operating activities</b>	<b>-440</b>	<b>-419</b>	<b>21</b>
<b>Cash flows from investing activities</b>			
Proceeds from sales of property, plant & equip	288	17	-271
Contributions for the Development of Assets	843	1,862	1,019
Payments for Infrastructure Assets	-1,360	-2,277	-917
Payments for property, plant and equipment	-1,595	-449	1,146
<b>Net cash used in investing activities</b>	<b>-1,824</b>	<b>-847</b>	<b>1,894</b>
<b>Cash flows from financing activities</b>			
Finance costs	0	0	0
Loan Advances	-150	-150	0
Proceeds from borrowings	450	450	0
Repayment of borrowings	-46	-45	1
<b>Net cash used in financing activities</b>	<b>254</b>	<b>255</b>	<b>1</b>
<b>Net decrease in cash and cash equivalents</b>	<b>-2,010</b>	<b>-1,011</b>	<b>999</b>
Cash and cash equivalents at the beg of the year	3,460	2,794	-666
<b>Cash and cash equivalents at end of the year</b>	<b>1,450</b>	<b>1,783</b>	<b>333</b>

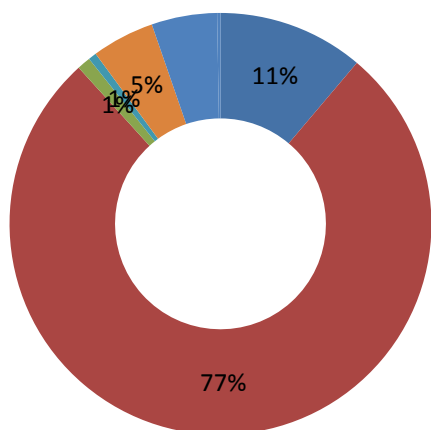
## 6. Analysis of Capital Budget

This section analyses the planned capital expenditure budget for the 2013/14 year and the sources of funding for the capital budget.

### 6.1 Capital works

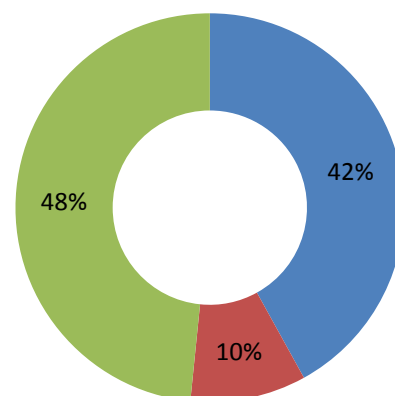
Capital Works Areas	Budget 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000
<b>New works</b>			
Land and Buildings	391	305	-86
Infrastructure Roads	1,010	2,102	1092
Infrastructure Footpaths	22	28	
Infrastructure Recreation Facilities	20	0	-20
Infrastructure Drainage	271	17	
Infrastructure Other	272	131	-141
Plant and Equipment	817	137	-680
Furniture and Equipment	153	7	-146
<b>Total new works</b>	<b>2,956</b>	<b>2,727</b>	<b>-229</b>
<b>Total capital works</b>	<b>2,956</b>	<b>2,727</b>	<b>-229</b>
<b>Represented by:</b>			
Asset renewal	1,150	1,144	-6
New assets	475	263	-212
Asset expansion	1,331	1,320	-11
<b>Total capital works</b>	<b>2,956</b>	<b>2,727</b>	<b>-229</b>

**Budgeted New Capital  
Works 2013/14**



■ Land and Buildings  
 ■ Infrastructure Roads  
 ■ Infrastructure Footpaths  
 ■ Infrastructure Recreation Facilities  
 ■ Infrastructure Drainage  
 ■ Infrastructure Other

**Budgeted Total Capital  
Works 2013/14**



■ Asset renewal  
 ■ New assets  
 ■ Asset expansion

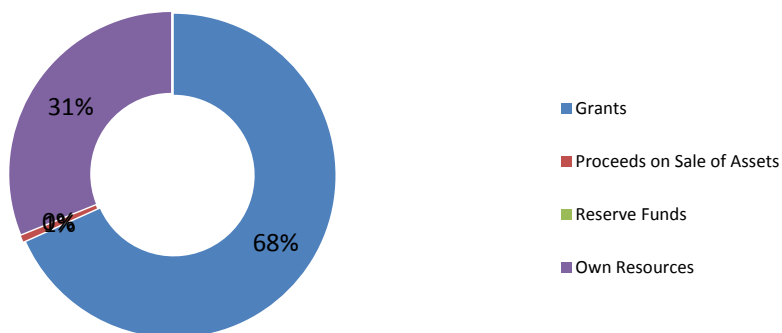
Source: Capital Works Program



## 6.2 Funding sources

Sources of funding	Budget 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000
<b>New works</b>			
<i><b>External</b></i>			
Grants - Capital	843	1,862	1,019
Proceeds on sale of assets	289	17	-272
	<b>1,395</b>	<b>1,879</b>	<b>484</b>
<i><b>Internal</b></i>			
Reserve Funds	1,048	0	-1,048
Own Resources	513	848	335
	<b>1,561</b>	<b>848</b>	<b>-713</b>
<b>Total new works</b>	<b>2,956</b>	<b>2,727</b>	<b>-229</b>
<b>Total funding sources</b>	<b>2,956</b>	<b>2,727</b>	<b>-229</b>

## Budgeted Total Funding Sources 2013/14



## 7. Rating Strategy

This section considers the Council's rating strategy including strategy development and assumptions underlying the current year rate increase and rating structure.

### 7.1 Strategy development

In developing the plan for the future, rates and charges were identified as an important source of revenue, accounting for 31.7% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the planning process.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases. The following table shows rate increases over the last five years .

Year	Rate Increases
2009/10	5.40%
2010/11	4.60%
2011/12	3.10%
2012/13	5.20%
2013/14	5.20%
<b>Average increase</b>	<b>4.70%</b>

### 7.2 Current year rate increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by a modest 5.20% in 2013/14 raising a total revenue of \$2.13 million

Year	Rate Increase %	Total Rates Raised \$'000
2009/10	5.40%	1,783
2010/11	4.60%	1,866
2011/12	3.10%	1,924
2012/13	5.20%	2,024
2013/14	5.20%	2,131

### 7.3 Rating structure

Council has established a rating structure which is comprised of the following elements. These are:

- \* Gross Rental Values
- \* Unimproved Values
- \* Minimum Rate

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

### 7.4 General revaluation of properties

During the 2012/13 year, a revaluation of all rural properties within the municipality was carried out and will apply from 1 July 2013 for the 2013/14 year. The outcome of the general revaluation has seen a decrease in rural property valuations throughout the local government district.

## 8. Other Strategies

This section sets out the strategies that have been taken into account when the Council formulates its plan for the future and annual budget.

### 8.1 Borrowings

Borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed to finance infrastructure projects. No borrowing have been included as a funding source for initiatives incorporated in the plan for the future and annual budget. This will result in a reduction in debt servicing costs. Reserves will be used as an alternate funding source to maintain the capital works programs.

For the 2013/14 year, Council has decided to borrow \$450,000, and making loan repayments of \$45,049.00. The balance of borrowings are estimated as at 30 June 2014, to be \$1,166,717.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2010/11	0	65	112	450
2011/12	0	43	26	407
2012/13	400	45	25	762
2013/14	450	45	42	1,167

### 8.2 Infrastructure

The Council has prepared Asset Management Plans , which set out the estimated capital renewal expenditure requirements of the Council for the future by class of asset and will be a key input to the long term financial plan. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The collection of further asset data will improve the accuracy of the estimated renewal requirements.

## **Statutory Annual Budget**

Budget information includes the following:

- Budget Comprehensive Statement
- Budget Rate Setting Statement
- Budget Statement of Cashflow
- Budget Statement of Rating Information
- Notes to and Forming Part of the Annual Budget
- Schedule of Fees and Charges

**SHIRE OF BOYUP BROOK**  
**BUDGET COMPREHENSIVE INCOME STATEMENT BY FUNCTION/ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2014**

2012/13 ADOPTED BUDGET		NOTES	2012/13 ACTUAL	2013/14 ADOPTED BUDGET
\$	EXPENSES (excluding Finance Costs)		\$	\$
(99,072)	General Purpose Funding		(94,082)	(100,130)
(467,587)	Governance		(245,345)	(446,552)
(197,464)	Law, Order, Public Safety		(164,890)	(173,130)
(705,675)	Health		(689,108)	(668,311)
(93,885)	Education and Welfare		(99,135)	(104,069)
(88,029)	Housing		(106,815)	(56,248)
(319,760)	Community Amenities		(282,983)	(323,924)
(705,576)	Recreation and Culture		(611,448)	(687,904)
(1,779,671)	Transport		(1,218,494)	(1,988,012)
(690,495)	Economic Services		(298,993)	(626,782)
(97,018)	Other Property and Services		(92,793)	(6,963)
(5,244,232)			(3,904,086)	(5,182,025)
	<b>REVENUE</b>			
2,684,560	General Purpose Funding		3,141,448	2,812,603
2,477	Governance		(1,448)	1,400
47,640	Law, Order, Public Safety		52,569	43,650
626,141	Health		627,460	662,575
17,419	Education and Welfare		17,957	8,329
63,580	Housing		71,891	44,185
102,081	Community Amenities		111,166	108,006
27,155	Recreation and Culture		74,655	56,950
155,522	Transport		145,376	149,155
169,498	Economic Services		97,149	88,383
39,885	Other Property & Services		83,909	25,000
3,935,958			4,422,132	4,000,236
(1,308,274)	<i>Sub-Total</i>		518,046	(1,181,789)
	<b>Finance Cost Expenses</b>			
(3,240)	Health		(264)	(2,484)
-	Education & Welfare		-	(19,054)
(5,243)	Housing		-	(4,990)
(1,529)	Community Amenities		(884)	(1,374)
(9,551)	Recreation & culture		(5,824)	(9,089)
(3,535)	Economic Services		-	(3,535)
(1,604)	Other Property & Services		-	(1,497)
(24,702)			(6,972)	(42,023)
	<b>Non Operating Grants, Subsidies, Contributions</b>			
45,000	Recreation and Culture		0	0
787,705	Transport		454,973	1,862,372
10,000	Economic Services		0	0
842,705			454,973	1,862,372
	<b>Profit/(Loss) on Disposal of Assets</b>			
18,317	Health		0	-
(32,665)	Transport		(35,392)	
0	Other Property & Services		0	868
(14,348)			(35,392)	868
<b>(504,619)</b>	<b>NET RESULT</b>		<b>930,655</b>	<b>639,428</b>
	<b>Other Comprehensive Income</b>			
0	Changes on revaluation of non-current assets		0	0
0	<b>Total Other Comprehensive Income</b>		0	0
<b>(504,619)</b>	<b>TOTAL COMPREHENSIVE INCOME</b>		<b>930,655</b>	<b>639,428</b>

**Note:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value, though profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF BOYUP BROOK**  
**BUDGET COMPREHENSIVE INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2014**

2012/13 ADOPTED BUDGET		NOTES	2012/13 ACTUAL	2013/14 ADOPTED BUDGET
<b>\$</b>	<b>EXPENDITURE</b>		<b>\$</b>	<b>\$</b>
(2,409,669)	Employee Costs		(2,039,359)	(2,219,327)
(1,602,300)	Materials & Contracts		(1,126,287)	(1,689,607)
(137,558)	Utilities		(131,381)	(156,369)
(800,875)	Depreciation on Non-Current Assets		(317,372)	(805,519)
(24,702)	Interest Expense		(14,320)	(42,023)
(198,181)	Insurances		(215,353)	(289,540)
(95,649)	Other Expenditure		(63,599)	(21,663)
(5,268,934)			(3,907,671)	(5,224,048)
	<b>REVENUE</b>			
2,026,772	Rates		2,024,488	2,131,351
649,542	Operating Grants & Subsidies		1,164,499	707,610
113,735	Contributions, Reimbursements & Donations		94,295	65,486
993,317	Fees & Charges		978,620	973,949
152,442	Interest Earned		130,479	115,340
150	Other Revenue		26,363	6,500
3,935,958			4,418,744	4,000,236
(1,332,976)	<b>Sub-Total</b>		511,073	(1,223,812)
	<b>Non Operating Revenue/(Expenditure)</b>			
842,705	Non Operating Grants & Subsidies		454,973	1,862,372
18,317	Profit on Sale on Assets		2,225	868
(32,665)	Loss on Sale of Assets		(37,616)	0
828,357			419,582	1,863,240
(504,619)	<b>NET RESULT</b>		930,655	639,428
	<b>OTHER COMPREHENSIVE INCOME</b>			
0	Changes on revaluation of non-current assets		0	0
0			0	0
<b>(504,619)</b>	<b>TOTAL COMPREHENSIVE INCOME</b>		<b>930,655</b>	<b>639,428</b>

**Note:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value, though profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF BOYUP BROOK  
BUDGET RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2014**

2012/13 ADOPTED BUDGET		NOTES	2012/13 ACTUAL	2013/14 ADOPTED BUDGET
	<b>OPERATING REVENUE</b>			
657,785	General Purpose Funding		1,116,960	681,252
2,477	Governance		(1,448)	1,400
47,640	Law, Order Public Safety		52,569	43,650
644,458	Health		627,460	662,575
17,419	Education and Welfare		17,957	8,329
63,580	Housing		71,891	44,185
102,081	Community Amenities		111,166	108,006
27,155	Recreation and Culture		74,655	56,950
155,522	Transport		145,377	150,023
169,498	Economic Services		97,149	88,383
39,885	Other Property and Services		83,909	25,000
<b>1,927,500</b>			<b>\$2,397,645</b>	<b>\$1,869,753</b>
	<b>LESS OPERATING EXPENDITURE</b>			
(99,072)	General Purpose Funding		(94,082)	(100,130)
(467,587)	Governance		(245,345)	(446,552)
(197,464)	Law, Order, Public Safety		(164,890)	(173,130)
(708,915)	Health		(689,373)	(670,795)
(93,885)	Education and Welfare		(99,135)	(123,123)
(93,272)	Housing		(106,815)	(61,238)
(321,289)	Community Amenities		(283,866)	(325,298)
(715,127)	Recreation and Culture		(617,272)	(696,993)
(1,812,336)	Transport		(1,253,886)	(1,988,012)
(694,030)	Economic Services		(298,993)	(630,317)
(98,622)	Other Property & Services		(92,793)	(8,460)
<b>(\$5,301,599)</b>			<b>(\$3,946,450)</b>	<b>(\$5,224,048)</b>
<b>(\$3,374,099)</b>	<i>Increase/ (Decrease)</i>		<b>(\$1,548,805)</b>	<b>(\$3,354,295)</b>
	<b>ADD</b>			
(14,348)	(Profit)/Loss on Sale of Assets		35,392	(868)
-	Movement in Accrued Wages		(74,529)	0
-	Movement in Accrued Interest		(7,496)	0
-	Movement in Accrued Expenses		(10,516)	0
-	Movement in Leave Liability		114,771	0
800,875	Depreciation Written Back		318,168	805,519
<b>\$786,527</b>			<b>\$375,790</b>	<b>\$804,651</b>
<b>(\$2,587,572)</b>	<i>Sub Total</i>		<b>(\$1,173,015)</b>	<b>(\$2,549,644)</b>
	<b>LESS CAPITAL PROGRAMME</b>			
(341,749)	Purchase Land & Buildings		(474,569)	(305,433)
(1,010,570)	Infrastructure Assets - Roads		(814,849)	(2,101,772)
(21,600)	Infrastructure Assets - Footpaths		(13,669)	(28,000)
(20,300)	Infrastructure Assets - Recreation Facilities		(11,675)	-
(271,166)	Infrastructure Assets - Drainage		(253,700)	-
(257,000)	Infrastructure Assets - Other		(61,082)	(147,626)
(823,230)	Purchase Plant and Equipment		(822,818)	(136,600)
(138,732)	Purchase Furniture and Equipment		(193,717)	(7,451)
842,705	Contributions for the Development of Assets		454,973	1,862,372
289,320	Proceeds from Sale of Asset		255,604	17,360
(248,947)	Transfers to Reserve		(214,886)	(260,273)
1,048,642	Transfers from Reserve		1,296,539	-
450,000	Proceeds from new loans raised		400,000	450,000
(150,000)	Loan Advances		0	(150,000)
(45,693)	Repayment of Debt - Loan Principal		(41,878)	(45,049)
<b>(\$698,320)</b>			<b>(\$495,727)</b>	<b>(\$852,472)</b>
-	Plus Rounding		0	0
<b>\$0</b>			0	0
<b>(\$3,285,892)</b>	<i>Sub Total</i>		<b>(\$1,668,742)</b>	<b>(\$3,402,116)</b>
	<b>LESS FUNDING FROM</b>			
1,323,453	Opening Funds		1,323,453	1,274,199
(64,333)	Closing Funds		(1,679,199)	(3,434)
<b>\$1,259,120</b>			<b>(\$355,746)</b>	<b>\$1,270,765</b>
<b>(\$2,026,772)</b>	<b>TO BE MADE UP FROM RATES</b>		<b>(\$2,024,488)</b>	<b>(\$2,131,351)</b>

**SHIRE OF BOYUP BROOK**  
**BUDGET STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

2012/13 ADOPTED BUDGET		NOTES	2012/13 ACTUAL	2013/14 ADOPTED BUDGET
	<b>Cash Flows from operating activities</b>			
	<b>EXPENDITURE</b>			
(2,449,154)	Employee Costs		(2,090,081)	(2,219,327)
(1,140,834)	Materials & Contracts		(906,906)	(1,159,607)
(137,558)	Utilities (gas, electricity, water, etc)		(131,381)	(156,369)
(198,181)	Insurance		(215,353)	(289,540)
(24,702)	Interest Expenses		(21,816)	(42,023)
0	Goods and Services Tax Paid		(161,387)	(200,000)
(449,121)	Other Expenses		(65,000)	(551,663)
<b>(4,399,550)</b>			<b>(3,591,924)</b>	<b>(4,618,529)</b>
	<b>REVENUE</b>			
2,037,525	Rates		2,104,215	2,131,351
706,276	Operating Grants & Subsidies		1,164,499	707,610
0	Contributions, Reimbursements & Donations		94,295	65,486
1,019,789	Fees & Charges		922,981	973,949
179,723	Interest Earned		130,479	115,340
0	Goods and Services Tax Received		52,245	200,000
16,050	Other Revenue		34,490	6,500
<b>3,959,363</b>			<b>4,503,204</b>	<b>4,200,236</b>
<b>(440,187)</b>	<b>Net Cash flows from Operating Activities</b>		<b>911,280</b>	<b>(418,293)</b>
	<b>Cash flows from investing activities</b>			
	<b>Payments</b>			
0	Development of Land for Resale		0	0
(390,834)	Purchase Land & Buildings		(474,569)	(305,433)
(1,010,056)	Purchase Infrastructure Assets- Roads		(814,849)	(2,101,772)
(21,600)	Purchase Infrastructure Assets- Footpaths		(13,669)	(28,000)
0	Purchase Infrastructure Assets- Aerodromes		0	0
(20,300)	Purchase Infrastructure Assets - Recreational Facilities		(11,675)	0
(271,166)	Purchase Infrastructure Assets - Drainage		(253,700)	0
(272,000)	Purchase Infrastructure Assets - Other		(61,082)	(147,626)
(816,750)	Purchase Plant and Equipment		(822,817)	(136,600)
(152,550)	Purchase Furniture and Equipment		(193,716)	(7,451)
842,705	Contributions for the Development of Asset		454,973	1,862,372
288,500	Proceeds from Sale of Assets		255,604	17,360
<b>(1,824,051)</b>	<b>Net cash flows from investing activities</b>		<b>(1,935,500)</b>	<b>(847,150)</b>
	<b>Cash flows from financing activities</b>			
(45,693)	Loan Repayments		(41,878)	(45,049)
(150,000)	Advances to Community Groups		0	(150,000)
450,000	Proceeds from New Debentures		400,000	450,000
<b>254,307</b>	<b>Net cash flows from financing activities</b>		<b>358,122</b>	<b>254,951</b>
<b>(2,009,931)</b>	<b>Net (decrease)/increase in cash held</b>		<b>(666,098)</b>	<b>(1,010,492)</b>
<b>3,460,367</b>	<b>Cash at the Beginning of Reporting Period</b>		<b>3,460,367</b>	<b>2,794,269</b>
<b>1</b>	<b>Rounding</b>		<b>0</b>	<b>0</b>
<b>1,450,437</b>	<b>Cash at the End of Reporting Period</b>		<b>2,794,269</b>	<b>1,783,777</b>



**SHIRE OF BOYUP BROOK**  
**STATEMENT OF RATING INFORMATION**  
**AS AT 30 JUNE 2014**

	PREVIOUS YEARS ACTUAL									CURRENT YEARS ESTIMATE								
	2012/13				2012/13					2013/14				2013/14				
	GENERAL RATE				MINIMUM RATE					GENERAL RATE				MINIMUM RATE				
	No. of Prop.	Rateable value \$	U.V. Rate in \$	Rate Yield \$	No.	Minimums Rateable value \$	Min. Rate \$	Yield \$	TOTAL \$	No. of Prop.	Rateable value \$	GRV & U.V. Rate in \$	Rate Yield \$	No. of Prop.	Minimums Rateable value \$	Min. Rate \$	Yield \$	TOTAL \$
General Rate GRV.	299	2,744,699	0.121200	332,658	30	77,592	672.00	20,160	352,818	300	2,757,179	0.127500	351,540	35	115,374	707.00	24,745	376,285
General Rate GRV - Urban Townsites	6	45,032	0.121200	5,458	5	3,360	672.00	3,360	8,818	9	64,582	0.127500	8,234	2	10,500	707.00	1,414	9,648
General Rate UV - Rural	632	267,979,000	0.005450	1,460,486	222	17,372,740	672.00	149,184	1,609,670	615	260,485,994	0.005854	1,524,885	234	21,681,946	707.00	165,438	1,690,323
General Rate UV - Urban Townsites	2	322,000	0.005450	1,755	50	2,474,000	672.00	33,600	35,355	1	168,000	0.005854	983	52	2,680,500	707.00	36,764	37,747
General Rate UV.- Mining	0	0	0.005450	0	21	278,718	672.00	14,112	14,112	0	0	0.005854	0	21	14,847	707.00	14,847	14,847
<b>SUB TOTAL GENERAL RATE</b>	<b>939</b>	<b>271,090,731</b>		<b>1,800,356</b>	<b>328</b>	<b>20,206,410</b>		<b>220,416</b>	<b>2,020,772</b>	<b>925</b>	<b>263,475,755</b>		<b>1,885,643</b>	<b>344</b>	<b>24,503,167</b>		<b>243,208</b>	<b>2,128,851</b>
Interim Rates								3,716										2,500
<b>SUB TOTAL</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	<b>3,716</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	<b>2,500</b>
<b>GRAND TOTAL</b>	<b>939</b>	<b>271,090,731</b>		<b>1,800,356</b>	<b>328</b>	<b>20,206,410</b>		<b>220,416</b>	<b>2,024,488</b>	<b>925</b>	<b>263,475,755</b>		<b>1,885,643</b>	<b>344</b>	<b>24,503,167</b>		<b>243,208</b>	<b>2,131,351</b>

NOTE: ( 1 ) THE OBJECT AND REASON FOR GENERAL AND MINIMUM RATE

Council has imposed a general rate of 0.127500 GRV and 0.005854 UV and a minimum rate of \$707.00 pa, as Council perceives it to be a "reasonable" minimum level of rates which all ratepayers in its district should pay. The minimum rate reflects the basic cost incurred by the Council in servicing each lot or dwelling in its district.

( 2 ) RATES LEVIED IF NO MINIMUM RATE OF \$707 PA WAS IMPOSED

Total GRV & U.V. Applicable to Properties that Minimum rate applies	X	General Rate in Dollar	=	Rates Levied on Properties that the Minimum Rate Applies
GRV	2,947,635	\$0.127500	=	\$ 375,823
UV	285,031,287	\$0.005854	=	\$1,668,573

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**1 SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this annual budget are:

**(a) The Shire of Boyup Brook Reporting Entity**

All funds through which Council controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

**(b) Basis of Preparation**

The annual budget has been prepared in accordance with the applicable Australian Accounting Standards (as they apply to local governments and not-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations. The annual budget has been prepared on the accrual basis under the convention of historical cost accounting modified, where applicable, by the measurement at fair value of selected non - current assets, financial assets and liabilities. The accounting policies have been consistently applied, unless otherwise stated.

**Critical Accounting Estimates**

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

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

**(c) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of applicable GST.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents comprise of cash at bank and in hand and short term deposits and which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

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

Council recognises that the following restrictions have been imposed by regulations or other externally imposed requirements:

- Reserve Funds
- Other Restricted Funds
- Conditions over Contributions

Grants recognised as revenue during the reported financial year in respect of which expenditure had not been made in the manner specified by the contributor.

**(e) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectable amounts.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Inventories**

***General***

Inventories are valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

***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 and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing a binding 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.

**(g) 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.

***Mandatory Requirement to Revalue Non-Current Assets***

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government –

(i) that are plant and equipment; and

(ii) that are –

(A) land and buildings; or

(B) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

***Land under control of local government***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance. Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note. Whilst they were initially recorded at cost, fair value at the date of acquisition is deemed cost as per AASB 116. Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 3 June 2013.

***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 includes the cost of all materials, direct labour and 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 that 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 ANNUAL BUDGET  
FOR THE YEAR ENDING 30TH JUNE 2014**

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Fixed Assets (continued)**

***Revaluation***

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following basis as a guide:

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use.

For specialised buildings, fair value will be determined having regard for current replacement cost and both observable and unobservable costs. There include construction costs based on recent contract prices, current condition, residual values and assessments of remaining useful life.

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 a basis to reflect the already consumed or expired future economic benefits.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in 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 significantly from that determined using fair value at reporting date.

The Financial Management Regulations amendments in relation to Fair Value require all local government assets to be revalued at least every 3 years.

***Transitional Arrangements***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes. Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above. Those assets carried at fair value will be carried in accordance with the Revaluation Methodology section as detailed above.

***Early adoption of AASB 13 - Fair Value Measurement***

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement did not become applicable until the year ended 30 June 2014 (in relation to this Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard). As a consequence, the principles embodied in AASB 13 – Fair Value Measurement were applied to the previous reporting period being the year ended 30 June 2013 (2012/13 Actual in this budget document).

***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 such 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.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Asset Classifications and Thresholds***

Assets are classified into the following classifications, and for reasons of practicality, the following thresholds have been applied, with any expenditure below these thresholds need not be capitalised-

Land and Buildings	Expenses totalling less than \$1,000 on any one item in any year
Furniture and Equipment	Expenses totalling less than \$1,000 on any one item in any year
Plant & Equipment	Expenses totalling less than \$1,000 on any one item in any year
Roads	Expenses totalling less than \$1,000 on any one item in any year
Footpaths	Expenses totalling less than \$1,000 on any one item in any year
Recreation Infrastructure	Expenses totalling less than \$1,000 on any one item in any year
Aerodrome Infrastructure	Expenses totalling less than \$1,000 on any one item in any year
Other Infrastructure	Expenses totalling less than \$1,000 on any one item in any year

For assets which, at the time of acquisition, there is a reasonable expectation that they may last for more than one accounting period, but their cost is below the declared thresholds for capitalisation, are recorded in quantitative terms to ensure a record of ownership and location exists.

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

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

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 - 15 years
Sealed roads	
formation	not depreciated
pavement	35 to 50 years
seal	
- bituminous seals	20 to 25 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	35 to 50 years
Footpaths	
slab	50 years
Sewerage - piping	100 years
Water supply piping & drainage systems	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 profit or loss in the period which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**(i) Investments and Other Financial Assets**

***Classification***

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Investments and Other Financial Assets (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. Gains or losses are recognised in profit or loss. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

*(iv) Available-for-sale financial assets*

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

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**Recognition and derecognition**

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

**Subsequent measurement**

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

**Impairment**

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Estimation of Fair Value**

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

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

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

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

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

**(k) Impairment**

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

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

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

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

**(l) 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, are recognised as a current liability and are normally paid within 30 days of recognition.

**(m) Employee Benefits**

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

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

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

**(ii) Long Service Leave (Long-term Benefits)**

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

**(n) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Interest-bearing Loans and Borrowings (continued)**

***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.

**(o) Provisions**

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**(p) Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**(q) Grants, Donations and Other Contributions**

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 5(d). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

**(r) Restrictions on Cash**

Council recognises that the following restrictions have been imposed by regulations or other externally imposed requirements:

- Reserve Funds
- Other Restricted Funds
- Conditions over Contributions

Grants recognised as revenue during the reported financial year in respect of which expenditure had not been made in the manner specified by the contributor

**(s) Superannuation**

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes. Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

**(t) Interest Rate Risk**

The Council's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates, is considered negligible for all financial instruments other than borrowings. Information on interest rate risk as it applies to borrowings is disclosed in Note 25.

**(u) Rounding Off Figures**

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

**(v) Comparative Figures**

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

The Council introduced a new computerised financial accounting system during 2012/13 and restructured the chart of accounts. This restructure resulted in the amalgamation of some general ledger accounts, making it difficult to undertake comparisons at an individual general ledger account level. However overall comparisons can be made at a Function/Program level.



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(w) Financial Information by Ratio**

The Council, in accordance with the Local Government Act 1995, has disclosed by way of notes to the budget statements, the financial information by ratio, with comparatives being shown from the previous four financial years.

**(x) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**2 OPERATING, REVENUES AND EXPENSES**

The Operating Revenue and Expenses as reported in the Annual Budget includes:

**(i) Charging as Expenses**

Budget 2012/13 \$		Actual 2012/13 \$	Budget 2013/14 \$
	<b>Auditors Remuneration</b>		
15,000	Audit Fees	0	15,500
1,000	Other Services	0	1,000

**(ii) Crediting as Revenue:**

	<b>Interest Earnings</b>		
	Investments		
85,342	- Reserve Funds	55,927	50,000
77,531	- Other Funds	51,282	60,749
16,850	Other Interest Revenue (refer note 12)	24,640	17,800
<b>179,723</b>		<b>131,849</b>	<b>128,549</b>

**3 DESCRIPTION OF FUNCTIONS/ACTIVITIES**

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

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

**Description of Programs**

**General Purpose Funding**

Rates Levied, Interest on Late Payment of Rates, General Purpose Grants and Interest Received on Investments.

**Governance**

Member of Council Allowances and Reimbursements, Civic Functions, Election Expenses and governance of the Shire.

**Law, Order, Public Safety**

Fire Prevention, Supervision of various Local Laws, Animal Control, Civil Emergency Services and Rangers.

**Health**

Environmental Health, Food Control, Pest Control, Immunisation Services and Provision of Medical Services.

**Education and Welfare**

Pre-Schools and other Education, Aged and Disabled, Senior Citizen Services and Youth Services.

**Housing**

Public Housing and Staff Housing.

**Community Amenities**

Refuse Collection Services, Landfill Site Operations, Protection of the Environment. Administration of the Town Planning Scheme, Cemetery and Memorials Maintenance and Urban Stormwater and Drainage Works.

**Recreation and Culture**

Maintenance of Halls, Swimming Pool, Reserves, Libraries and Other Culture.

**Transport**

Maintenance of Roads, Drainage Works, Footpaths, Street Lighting, Crossovers, Verge Maintenance, Street Sweeping, Street Trees, Vehicle Licensing and Airstrip.

**Economic Services**

Weed Control, Area Promotion, Caravan Park & Flaxmill, Implementation of Building Controls, Saleyards, Swimming Pool Inspections.

**Other Property and Services**

Private Works, Public Works Overheads, Plant Operations, Materials, Salaries and Wages Controls and Other Unclassified Activities.

**4 CASH**

Budget 2012/13 \$		Actual 2012/13 \$	Budget 2013/14 \$
550	Cash on Hand	550	550
68,203	Cash at Bank	1,022,445	466,227
1,381,684	Investments	1,771,274	1,317,000
<b>1,450,437</b>		<b>2,794,269</b>	<b>1,783,777</b>
	Represented by:-		
1,381,684	Restricted - Cash Backed Reserves	1,350,243	1,317,000
15,267	Restricted - Other	510,573	405,000
53,486	Unrestricted	933,453	61,777
<b>1,450,437</b>		<b>2,794,269</b>	<b>1,783,777</b>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**4 CASH (continued)**

		Actual 2012/13	Budget 2013/14
		\$	\$
	<b>Reserve funds</b>		
117,306	Leave Reserve	114,771	119,936
10,000	Plant Reserve	7,705	188,952
10,000	Depot Reserve	9,651	10,085
37,878	Community Housing Reserve	37,299	50,810
37,929	Emergency Services Reserve	37,345	39,025
15,000	Bush Fire Radio Reserve	14,775	15,440
13,235	Insurance Claims Reserve	13,032	13,618
120,200	Recreation Facilities Reserve	118,048	123,360
780,000	Commercial Reserve	469,701	490,838
0	Rylington Park Reserve	0	0
13,638	Infrastructure Reserve	13,304	13,904
0	Bridges Reserve	273	273
5,679	Medical Services Reserve	4,705	4,917
14,856	Swimming Pool Reserve	14,705	35,366
0	Town Hall Reserve	0	0
1,852	Administration Centre Reserve	1,823	1,906
1,000	Building Maintenance Reserve	584	609
23,986	Aged Accommodation Reserve	23,616	24,679
20,000	Road Contributions Reserve	19,698	20,585
20,125	IT/Office Equipment Reserve	18,851	19,700
0	Transfer Station Reserve	84	87
115,000	Caravan Park Reserve	113,244	118,340
23,000	Flaxmill Sheds Reserve	22,525	23,539
1,000	Library Reserve	987	1,031
<b>1,381,684</b>		<b>1,056,726</b>	<b>1,317,000</b>
 (b) Conditions over contributions			
Contributions and Grants recognised as revenues during the financial year in respect of which expenditure had not been made:			
 Grants received in a previous financial year which will be expended during the financial year:			
0	- Govt Grant - Cat Legislation Compliance Funding	7,573	0
15,267	- Govt Grant - Dept Sport & Recreation - Kidz Sports Program	15,267	5,000
0	- Govt Grant - CLGF Regional - Music Park Ablution Block	70,267	0
0	- Govt Grant - CLGF Individual - Drainage Works	17,466	0
0	- Unspent Loan Funds - Loan 118	400,000	400,000
<b>15,267</b>		<b>510,573</b>	<b>405,000</b>

**5 ACQUISITION OF ASSETS**

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

	Budget 2013/14
	\$
<b>By Program</b>	
<b>Governance</b>	
Council Chambers - Paint & window treatments	4,147
<b>Law, Order &amp; Public Safety</b>	
Cat Management Facility	7,600
<b>Health</b>	
Medical Centre Refurbishment & Extensions	32,100
<b>Housing</b>	
7 Knapp Street - Garden Works	12,315
6 Nix Street - Internal painting	7,000
<b>Community Amenities</b>	
Music Park Ablution Block Construction	79,271
Drainage Construction - Water Harvesting	17,466
Cemetery - Niche Wall Rebuild	5,000
War Memorial - Upgrade	5,000
<b>Recreation &amp; Culture</b>	
Town Hall - Walls Restoration	15,000
Town Hall - Underpinning of Footings	33,000
Swimming Pool - Waste Water Tank	15,000
<b>Transport</b>	
Depot - Refurbishment	100,000
Purchase New Utility - Mechanic	14,700
Purchase Aggregate Spreader	10,500
Purchase Portable Traffic Lights	30,000
Purchase New Radio System	7,000
Roads to Recovery Road Construction	
McAlinden Road	106,061
Lodge Road	72,797
Scotts Brook Road	135,062
Country Local Government Fund Road Construction	
Railway Parade	161,085

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**5 ACQUISITION OF ASSETS (continued)**

	<b>Budget 2013/14</b>
<b>Transport</b>	
Regional Road Group Construction	<b>\$</b>
Boyup Brook-Arthur River Road	240,000
Scotts Brook Road	152,000
Boyup Brook-Cranbrook Road	135,000
Blackspot Road Construction	
Boyup Brook-Cranbrook Road	79,999
Municipal Fund Road Construction	
Walshaws Road	34,527
W Tree Gully Road	34,527
Horley Road	59,077
Terry Road	34,527
Aegers Bridge Road	56,110
Bridge Construction	
Kulikup South Rd Bridge Concrete overlay	546,000
Jackson Street Bridge Preconstruction Planning	255,000
Footpath Construction	28,000
Airstrip - Gravel sheet runway	60,160
<b>Economic Services</b>	
Purchase New Vehicle - Community Development	38,000
Salesyards - Upgrade	60,000
<b>Other Property &amp; Services</b>	
Dog & Cat Module for Synergy	7,451
Purchase New Vehicle - Manager Administration	36,400
<b>TOTAL ACQUISITIONS</b>	<b>2,726,882</b>

**6 DISPOSAL OF ASSETS**

**(a) Disposal of Assets by Class**

	Proceeds Sale of Assets \$	Written Down Value \$	Profit/(Loss) on Disposal \$
<b>Asset by Class</b>			
Furniture and Equipment	0	0	0
Land and Buildings	0	0	0
Plant and Equipment	17,360	16,492	868
<b>TOTAL BY CLASS OF ASSETS</b>	<b>17,360</b>	<b>16,492</b>	<b>868</b>

**(b) Disposal of Assets by Program**

	Proceeds Sale of Assets \$	Written Down Value \$	Gain/(Loss) on Disposal \$
Community Amenities	0	0	0
Recreation and Culture	0	0	0
Transport	0	0	0
Economic Services	0	0	0
Other Property and Services	17,360	16,492	868
<b>TOTAL BY PROGRAM</b>	<b>17,360</b>	<b>16,492</b>	<b>868</b>

**(c) Borrowing Costs Incurred and Capitalised as Part of a Qualifying Asset**

No Borrowing Costs were incorporated in the Annual Budget as Assets purchased are to be funded from General Purpose Funding.

**7 BORROWINGS INFORMATION**

**(a) Loans Raised in Financial Year**

Budget 2012/13 \$		Actual 2012/13 \$	Budget 2013/14 \$
0	Loan 118 Land Purchase	400,000	0
300,000	Loan 119 Contribution to Country Music Club	0	300,000
150,000	Loan 120 Country Music Club Self Supporting Loan		150,000
<b>450,000</b>	<b>CLOSING BALANCE</b>	<b>400,000</b>	<b>450,000</b>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**7 BORROWINGS INFORMATION (continued)**

**(b) Loan Repayments**

Program	Loan No.	Principal 01.07.13	Loans Raised		Interest		Loan Repayment		Principal 30.6.2014 Budget
			Actual 2012/13	Budget 2013/14	Actual 2012/13	Budget 2013/14	Actual 2012/13	Budget 2013/14	
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Health</b>									
Hospital Upgrade	107	0	0	0	756	0	14,909	0	0
House - Medical Practitioner	102	33,010	0	0	2,484	2,484	7,036	7,492	25,518
<b>Education &amp; Welfare</b>									
Land Purchase	118	400,000	400,000	0	0	19,054	0	12,280	387,720
<b>Housing</b>									
House - 1 Rogers Ave	115	84,834	0	0	5,243	4,990	4,249	4,502	80,332
<b>Community Amenities</b>									
Landfill & Transfer Station	112	20,005	0	0	1,529	1,374	2,144	2,298	17,707
<b>Recreation &amp; Culture</b>									
Swimming Pool Bowl	114	154,282	0	0	9,551	9,089	7,722	8,183	146,099
<b>Economic</b>									
Flaxmill Complex Upgrade	106	23,383	0	0	1,910	1,910	4,263	4,574	18,809
Flaxmill Water Supply	109	22,620	0	0	1,625	1,625	3,731	3,973	18,647
Country Music Club Contribut.	119	0	0	300,000	0	0	0	0	300,000
Country Music Club SS Loan**	120	0	0	150,000	0	0	0	0	150,000
<b>Other Property &amp; Services</b>									
Admin Building Roof	110	23,632			1,604	1,497	1,639	1,747	21,885
<b>TOTAL</b>		<b>761,766</b>	<b>400,000</b>	<b>450,000</b>	<b>24,702</b>	<b>42,023</b>	<b>45,693</b>	<b>45,049</b>	<b>1,166,717</b>
Loan Repayments to be financed by the Shire					24,702	42,023	45,693	45,049	
Loan Repayments reimbursed from external sources					0	0	0	0	
<b>TOTAL</b>					<b>24,702</b>	<b>42,023</b>	<b>45,693</b>	<b>45,049</b>	

**8 RESERVES**

**(a) Leave Reserve (Cash Backed)**

Purpose: To fund annual, long service leave and redundancy requirements.

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
158,242	<b>Opening Balance</b>	158,242	114,771
	<b>Plus Transfer from Accumulated Surplus</b>		
6,330	- Interest Received	3,795	5,165
0	- Transfer to Reserve	0	0
	<b>Less Transfer to Accumulated Surplus</b>		
(47,266)	- Transfer from Reserve	(47,266)	-
<b>117,306</b>	<b>CLOSING BALANCE</b>	<b>114,771</b>	<b>119,936</b>

**(b) Plant Reserve (Cash Backed)**

Purpose: To be used for purchase of plant items, including graders, trucks, utes, sedans, rollers etc.

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
143,312	<b>Opening Balance</b>	143,312	7,705
	<b>Plus Transfer from Accumulated Surplus</b>		
5,732	- Interest Received	3,437	347
111,206	- Transfer to Reserve	111,206	180,900
	<b>Less Transfer to Accumulated Surplus</b>		
(250,250)	- Transfer from Reserve	(250,250)	-
<b>10,000</b>	<b>CLOSING BALANCE</b>	<b>7,705</b>	<b>188,952</b>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**8 RESERVES (continued)**

**(c) Depot Reserve (Cash Backed)**

Purpose: To fund future requirements relating to upgrade of depot facilities

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
21,796	<b>Opening Balance</b>	21,796	9,651
	<b>Plus Transfer from Accumulated Surplus</b>		
872	- Interest Received	523	434
7,332	- Transfer to Reserve	7,332	0
	<b>Less Transfer to Accumulated Surplus</b>		
(20,000)	- Transfer from Reserve	(20,000)	0
<b>10,000</b>	<b>CLOSING BALANCE</b>	<b>9,651</b>	<b>10,085</b>

**(d) Community Housing Reserve (Cash Backed)**

Purpose: To fund the maintenance of the Homeswest Housing Units in Forrest & Proctor Streets

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
36,163	<b>Opening Balance</b>	36,163	37,298
	<b>Plus Transfer from Accumulated Surplus</b>		
1,447	- Interest Received	867	1,678
8,268	- Transfer to Reserve	8,268	11,833
	<b>Less Transfer to Accumulated Surplus</b>		
(8,000)	- Transfer from Reserve	(8,000)	0
<b>37,878</b>	<b>CLOSING BALANCE</b>	<b>37,298</b>	<b>50,810</b>

**(e) Emergency Services Reserve (Cash Backed)**

Purpose: To fund 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.

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
36,470	<b>Opening Balance</b>	36,470	37,345
	<b>Plus Transfer from Accumulated Surplus</b>		
1,459	- Interest Received	875	1,680
-	- Transfer to Reserve	0	0
	<b>Less Transfer to Accumulated Surplus</b>		
-	- Transfer from Reserve	0	0
<b>37,929</b>	<b>CLOSING BALANCE</b>	<b>37,345</b>	<b>39,025</b>

**(f) Bush Fire Radios Reserve (Cash Backed)**

Purpose: To be used to fund bush fire radio changeover and future radio requirements and for the maintenance of the bush fire radio tower

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
14,081	<b>Opening Balance</b>	14,081	14,775
	<b>Plus Transfer from Accumulated Surplus</b>		
563	- Interest Received	338	665
356	- Transfer to Reserve	356	0
	<b>Less Transfer to Accumulated Surplus</b>		
-	- Transfer from Reserve	0	0
<b>15,000</b>	<b>CLOSING BALANCE</b>	<b>14,775</b>	<b>15,440</b>

**(g) Insurance Claims Reserve (Cash Backed)**

Purpose: To fund the excess on certain insurance policies

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
12,726	<b>Opening Balance</b>	12,726	13,031
	<b>Plus Transfer from Accumulated Surplus</b>		
509	- Interest Received	305	587
0	- Transfer to Reserve	0	0
	<b>Less Transfer to Accumulated Surplus</b>		
0	- Transfer from Reserve	0	0
<b>13,235</b>	<b>CLOSING BALANCE</b>	<b>13,031</b>	<b>13,618</b>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
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**8 RESERVES (Continued)**

**(h) Recreation Facilities Reserve (Cash Backed)**

Purpose: To fund improvements to the recreation facilities and grounds

<b>Budget 2012/13</b>		<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
\$		\$	\$
139,524	<b>Opening Balance</b>	139,524	118,048
	<b>Plus Transfer from Accumulated Surplus</b>		
5,498	- Interest Received	3,346	5,312
478	- Transfer to Reserve	478	0
	<b>Less Transfer to Accumulated Surplus</b>		
(25,300)	- Transfer from Reserve	(25,300)	0
<b>120,200</b>	<b>CLOSING BALANCE</b>	<b>118,048</b>	<b>123,360</b>

**(i) Commercial Reserve (Cash Backed)**

Purpose: To fund future economic development, enhancement and promotion of the district

<b>Budget 2012/13</b>		<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
\$		\$	\$
1,046,889	<b>Opening Balance</b>	1,046,889	469,701
	<b>Plus Transfer from Accumulated Surplus</b>		
41,889	- Interest Received	25,106	21,137
2,428	- Transfer to Reserve	2,428	0
	<b>Less Transfer to Accumulated Surplus</b>		
(311,206)	- Transfer from Reserve	(604,722)	0
<b>780,000</b>	<b>CLOSING BALANCE</b>	<b>469,701</b>	<b>490,838</b>

**(j) Infrastructure Reserve (Cash Backed)**

Purpose: To fund the development of infrastructure in the Shire.

<b>Budget 2012/13</b>		<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
\$		\$	\$
20,806	<b>Opening Balance</b>	20,806	13,305
	<b>Plus Transfer from Accumulated Surplus</b>		
832	- Interest Received	499	599
-	- Transfer to Reserve	0	0
	<b>Less Transfer to Accumulated Surplus</b>		
(8,000)	- Transfer from Reserve	(8,000)	0
<b>13,638</b>	<b>CLOSING BALANCE</b>	<b>13,305</b>	<b>13,904</b>

**(k) Bridge Maintenance & Construction Reserve (Cash Backed)**

Purpose: To fund future requirements of bridge works

<b>Budget 2012/13</b>		<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
\$		\$	\$
47,958	<b>Opening Balance</b>	47,958	273
	<b>Plus Transfer from Accumulated Surplus</b>		
1,877	- Interest Received	1,150	0
10,165	- Transfer to Reserve	10,165	0
	<b>Less Transfer to Accumulated Surplus</b>		
(60,000)	- Transfer from Reserve	(59,000)	0
<b>0</b>	<b>CLOSING BALANCE</b>	<b>273</b>	<b>273</b>

**(l) Medical Services Reserve (Cash Backed)**

Purpose: To fund medical services requirements

<b>Budget 2012/13</b>		<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
\$		\$	\$
60,842	<b>Opening Balance</b>	60,842	4,705
	<b>Plus Transfer from Accumulated Surplus</b>		
2,433	- Interest Received	1,459	212
5,604	- Transfer to Reserve	5,604	0
	<b>Less Transfer to Accumulated Surplus</b>		
(63,200)	- Transfer from Reserve	(63,200)	0
<b>5,679</b>	<b>CLOSING BALANCE</b>	<b>4,705</b>	<b>4,917</b>

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET  
FOR THE YEAR ENDING 30TH JUNE 2014

**8 RESERVES (Continued)**

**(m) Swimming Pool Reserve (Cash Backed)**

Purpose: To fund major improvements/maintenance projects to the swimming pool

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
9,446	Opening Balance	9,446	14,705
	Plus Transfer from Accumulated Surplus		
378	- Interest Received	227	661
10,032	- Transfer to Reserve	10,032	20,000
	Less Transfer to Accumulated Surplus		
(5,000)	- Transfer from Reserve	(5,000)	0
<b>14,856</b>	<b>CLOSING BALANCE</b>	<b>14,705</b>	<b>35,366</b>

**(n) Town Hall Reserve (Cash Backed)**

Purpose: To fund major improvements/maintenance projects

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
38,628	Opening Balance	38,628	0
	Plus Transfer from Accumulated Surplus		
1,545	- Interest Received	926	0
133	- Transfer to Reserve	133	0
	Less Transfer to Accumulated Surplus		
(40,306)	- Transfer from Reserve	(39,687)	0
<b>0</b>	<b>CLOSING BALANCE</b>	<b>0</b>	<b>0</b>

**(o) Administration Centre Reserve (Cash Backed)**

Purpose: To fund major improvements/maintenance projects

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
1,781	Opening Balance	1,781	1,824
	Plus Transfer from Accumulated Surplus		
71	- Interest Received	43	82
0	- Transfer to Reserve	0	0
	Less Transfer to Accumulated Surplus		
-	- Transfer from Reserve	0	0
<b>1,852</b>	<b>CLOSING BALANCE</b>	<b>1,824</b>	<b>1,906</b>

**(p) Building Maintenance Reserve (Cash Backed)**

Purpose: To fund future maintenance of Shire owned buildings, including heritage buildings

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
25,973	Opening Balance	25,973	584
	Plus Transfer from Accumulated Surplus		
1,039	- Interest Received	623	25
5,388	- Transfer to Reserve	5,388	0
	Less Transfer to Accumulated Surplus		
(31,400)	- Transfer from Reserve	-31,400	0
<b>1,000</b>	<b>CLOSING BALANCE</b>	<b>584</b>	<b>609</b>

**(q) Aged Accommodation Reserve (Cash Backed)**

Purpose: To be used to fund future requirements of Aged Accommodation

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
23,063	Opening Balance	23,063	23,616
	Plus Transfer from Accumulated Surplus		
923	- Interest Received	553	1,063
0	- Transfer to Reserve	0	0
	Less Transfer to Accumulated Surplus		
-	- Transfer from Reserve	0	0
<b>23,986</b>	<b>CLOSING BALANCE</b>	<b>23,616</b>	<b>24,679</b>



SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET  
FOR THE YEAR ENDING 30TH JUNE 2014

**8 RESERVES (Continued)**

**(r) Road Contributions Reserve (Cash Backed)**

Purpose: To set aside contributions from developers

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
18,836	Opening Balance	18,836	19,699
	Plus Transfer from Accumulated Surplus		
753	- Interest Received	452	886
411	- Transfer to Reserve	411	0
	Less Transfer to Accumulated Surplus		
-	- Transfer from Reserve	0	0
<b>20,000</b>	<b>CLOSING BALANCE</b>	<b>19,699</b>	<b>20,585</b>

**(s) IT/Office Equipment Reserve (Cash Backed)**

Purpose: To fund future IT requirements

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
79,414	Opening Balance	79,414	18,851
	Plus Transfer from Accumulated Surplus		
3,178	- Interest Received	1,904	849
247	- Transfer to Reserve	247	0
	Less Transfer to Accumulated Surplus		
(62,714)	- Transfer from Reserve	(62,714)	0
<b>20,125</b>	<b>CLOSING BALANCE</b>	<b>18,851</b>	<b>19,700</b>

**(t) Transfer Station Reserve (Cash Backed)**

Purpose: To fund future upgrades to the Waste Transfer Station

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
62,374	Opening Balance	62,374	84
	Plus Transfer from Accumulated Surplus		
2,412	- Interest Received	1,496	3
214	- Transfer to Reserve	214	0
	Less Transfer to Accumulated Surplus		
(65,000)	- Transfer from Reserve	(64,000)	0
<b>0</b>	<b>CLOSING BALANCE</b>	<b>84</b>	<b>87</b>

**(u) Caravan Park Reserve (Cash Backed)**

Purpose: To be used to fund future upgrades to Caravan Park

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
109,627	Opening Balance	109,627	113,244
	Plus Transfer from Accumulated Surplus		
4,385	- Interest Received	2,629	5,096
988	- Transfer to Reserve	988	0
	Less Transfer to Accumulated Surplus		
-	- Transfer from Reserve	-	0
<b>115,000</b>	<b>CLOSING BALANCE</b>	<b>113,244</b>	<b>118,340</b>

**(v) Flaxmill Sheds Reserve (Cash Backed)**

Purpose: To fund future upgrades and maintenance of the large sheds

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
29,630	Opening Balance	29,630	22,526
	Plus Transfer from Accumulated Surplus		
1,185	- Interest Received	711	1,013
185	- Transfer to Reserve	185	0
	Less Transfer to Accumulated Surplus		
(8,000)	- Transfer from Reserve	(8,000)	0
<b>23,000</b>	<b>CLOSING BALANCE</b>	<b>22,526</b>	<b>23,539</b>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**8 RESERVES (Continued)**

**(w) Library Reserve (Cash Backed)**

Purpose: To fund future furniture needs

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
798	<b>Opening Balance</b>	798	987
	<b>Plus Transfer from Accumulated Surplus</b>		
32	- Interest Received	19	44
170	- Transfer to Reserve	170	0
	<b>Less Transfer to Accumulated Surplus</b>		
-	- Transfer from Reserve	-	0
<b>1,000</b>	<b>CLOSING BALANCE</b>	<b>987</b>	<b>1,031</b>
<b>1,381,684</b>	<b>TOTAL RESERVES</b>	<b>1,056,728</b>	<b>1,317,000</b>

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

**9 CASH FLOW INFORMATION**

Reconciliation of cash flows from operations with change in net equity resulting from operations.

For the purpose of the Cash Flow Statement, cash includes cash on hand and in or at call deposits with Banks or Financial Institutions.

Budget 2012/13		Actual 2012/13	Budget 2013/14
\$		\$	\$
	<b>Total Comprehensive Income</b>		
(504,619)	Net Result	930,655	639,428
800,875	Depreciation	318,168	805,519
(14,348)	(Profit) loss on sale of Fixed Assets	35,392	(868)
-	Changes to provisions	-	-
(842,705)	Government Revenue	(454,973)	(1,862,372)
	<b>Change in Assets and Liabilities</b>		
-	(Increase)/Decrease in Inventory	-	-
0	(Increase)/Decrease in Prepaid Expenses	0	0
38,059	(Increase)/Decrease in Accrued Expenditure	0	0
37,944	(Increase)/Decrease in Debtors	(129,173)	-
44,607	(Increase)/Decrease in Creditors	211,211	-
	Rounding		
<b>(440,187)</b>	<b>Cash flows from Operations</b>	<b>911,280</b>	<b>(418,293)</b>
	<b>Credit Facility</b>		
0	Amount Utilised	0	0
<b>0</b>	<b>Unused Facility available</b>	<b>0</b>	<b>0</b>

**10 TRUST FUND INFORMATION**

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

PARTICULARS	OPENING BALANCE 30.06.2013	ESTIMATED RECEIPTS 2013/14	ESTIMATED PAYMENTS 2013/14	ESTIMATED CLOSING 30.06.2014
	\$	\$	\$	\$
<b>DEPOSITS</b>				
Bonds - Relocated Houses	17000	0	(17,000)	0
Bonds - Council Houses	4,053	0	-	4,053
Deposits - Hall Hirings	75	500	(575)	0
Fruit Fly Baiting Scheme	5,398	0	(660)	4,738
Deposits - Kerbs	1,400	0	-	1,400
BB Community Foundation	315	0	-	315
Interest on Trust Fund Monies	6,005	1,600	(500)	7,105
<b>TOTAL</b>	<b>34,246</b>	<b>2,100</b>	<b>(18,735)</b>	<b>17,611</b>

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**11 COMPARISON WITH RATE SETTING BUDGET**

Statement of Amounts included in the Rate Setting Statement but which have not been included in the Income Statement.

<u>Budget 2012/13</u>		<u>Actual 2012/13</u>	<u>Budget 2013/14</u>
\$		\$	\$
	<b>Non Operating Income</b>		
	Proceeds from Disposal of Assets		
289,320	Plant and Equipment	255,604	17,360
1,048,642	Transfer from Reserves	1,296,539	0
450,000	Loan Borrowings	400,000	450,000
<b>2,116,225</b>	<b>TOTAL</b>	<b>1,952,143</b>	<b>467,360</b>
	<b>Non Operating Expenditure</b>		
(341,749)	Purchase Land and Buildings	(474,569)	(305,433)
(823,230)	Purchase Plant and Equipment	(822,818)	(136,600)
(138,732)	Purchase Furniture and Equipment	(193,717)	(7,451)
(1,010,570)	Infrastructure Assets-Roads	(814,849)	(1,300,772)
(21,600)	Infrastructure Assets-Footpaths	(13,669)	(28,000)
(20,300)	Infrastructure Assets-Recreation	(11,675)	-
(271,166)	Infrastructure Assets-Drainage	(253,700)	-
(257,000)	Infrastructure Assets-Other	(61,082)	(147,626)
-	Purchase Tools	-	-
(45,693)	Repayments of Debt-Principal	(41,878)	(45,049)
(150,000)	Loan Advances	-	(150,000)
(248,947)	Transfer to Reserves	(214,886)	(260,273)
<b>(3,328,987)</b>	<b>TOTAL</b>	<b>(2,902,843)</b>	<b>(2,381,204)</b>

**12 RATING INFORMATION**

Statement of Rating Information for the year ending 30 June 2014.

In accordance with Financial Management Regulation 23 Council has imposed the following Rates:

**(a) General and Minimum Rate**

<u>Adopted Budget 2012/13</u>		<u>Adopted Budget 2013/14</u>
0.1212	- General Rate GRV	0.1275
Rate in \$	(The basis for the rate is Gross Rental Value)	Rate in \$
0.005450	- General Rate UV	0.005854
Rate in \$	(The basis for the rate is Unimproved Value)	Rate in \$
0.005450	- General Rate Mining	0.005854
Rate in \$	(The basis for the rate is Unimproved Value)	Rate in \$
\$672.00 pa	- Minimum Rate	\$707.00 pa

**The Objects and Reasons for General and Minimum Rate**

Council has imposed a general GRV rate of 0.1275 and general UV rate of 0.005854 and a minimum rate of \$707.00 pa, as Council perceives it to be a "reasonable" minimum level of rates which all ratepayers in its district should pay. The minimum rate reflects the basic cost incurred by the Council in servicing each lot or dwelling in its district.

For additional information on the rates levied refer to the "Statement of Rating Information".

**13 Specified Area Rates**

No specified area rates will be levied during the year 2013/14

**14 SERVICE CHARGES**

No service charge will be levied during the year 2013/14

**15 INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS AND WRITE OFFS**

- (a) No discount is offered on the payment of rates
- (b) No incentives are offered on the payment of rates
- (c) Council does not intend to write off any rates during the year 2013/14
- (d) Council will provide a concession on rates as follows:

<u>Assessment</u>	<u>Concession Percentage</u>
A15129	50%
A3270	50%
A12300	50%

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**16 INTEREST CHARGES FOR THE LATE PAYMENT OF RATES CHARGES**

(a) Pursuant to Section 6.51 of the Local Government Act and Financial Management Regulation 27(a) the Shire of Boyup Brook has imposed the following rate of interest applicable for the late payment of rates and ESL charges to apply as follows:

(i) Where no election has been made to pay the rates and ESL charges by instalments due:

- (I) after it becomes due and payable;  
or  
(II) 35 days after the date of issue of the rate notice

which ever is the later.

(ii) Where an election has been made to pay the rates & ESL charges by instalments and an instalment remains unpaid after its due and payable.

The rate of interest to apply is 11% and the estimated revenue from the imposition of the interest amounts to \$12,800 for the 2013/2014 financial year.

(b) Pursuant to Section 6.45 of the Local Government Act and Financial Management Regulation 27(c) the due date of each instalment is as follows:

1st Instalment	18 October 2013
2nd Instalment	18 December 2013
3rd Instalment	18 February 2014
4th Instalment	18 April 2014

Charges on instalment Plan is \$12.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to \$17,000 for the 2013/14 financial year.

(c) No interest is charged under Section 6.13 of the Local Government 1995 for the late payment of money other than rates.

**17 FEES AND CHARGES INFORMATION**

In accordance with Financial Management Regulation 25, the estimates of total revenue from Fees and Charges for each program is summarised as follows:

<b>Budget 2012/13</b>		<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
\$		\$	\$
14,600	General Purpose Funding	8,510	14,500
320	Governance	439	0
12,864	Law, Order, Public Safety	6,665	6,450
645,455	Health	628,005	662,575
0	Education and Welfare	0	0
48,005	Housing	44,186	44,185
104,900	Community Amenities	103,332	108,006
45,776	Recreation and Culture	72,564	46,850
32,062	Transport	31,222	200
81,370	Economic Services	74,696	81,183
14,000	Other Property and Services	9,000	10,000
<b>999,352</b>	<b>TOTAL FEES AND CHARGES</b>	<b>978,619</b>	<b>973,949</b>

**18 COUNCIL MEMBERS - FEES, EXPENSES AND ALLOWANCES**

The 2013/2014 Budget provides for the following fees, expenses and allowances to be paid to Council Members:

<b>Budget 2012/13</b>		<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
\$		\$	\$
	<b>Annual Attendance Fee</b>		
24,000	Councillor (8) x \$6,270 per annum	24,000	50,160
6,500	President - \$12,055 per annum	6,500	12,055
	<b>Telecommunication, Travel, and Information Technology Allowance</b>		
9,300	Telecommunication	9,145	9,450
0	Information Technology	0	0
5,351	Travel Expenses	5,277	5,350
	<b>Annual Local Government Allowance</b>		
6,000	President	6,000	6,270
1,500	Deputy President	1,500	1,568

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30TH JUNE 2014**

**19 DEPRECIATION ON NON-CURRENT ASSETS**

The Depreciation charge included in the Annual Budget is summarised as follows:

<b>Budget 2012/13</b>		<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
<b>\$</b>		<b>\$</b>	<b>\$</b>
0	General Purpose Funding	0	0
3,085	Governance	1,020	3,085
9,516	Law, Order, Public Safety	9,409	9,516
15,720	Health	15,249	23,620
7,917	Education and Welfare	6,776	7,917
20,585	Housing	17,621	20,585
14,757	Community Amenities	11,512	14,757
57,279	Recreation and Culture	47,692	57,279
447,669	Transport	9,257	447,669
8,558	Economic Services	7,938	7,706
215,789	Other Property and Services	191,694	213,385
<b>800,875</b>	<b>TOTAL</b>	<b>318,168</b>	<b>805,519</b>

**20 MAJOR LAND TRANSACTIONS**

Council does not intend to participate in any major land transactions for the year 2013/14.

**21 JOINT VENTURE**

Council does not intend to participate in any joint ventures for the year 2013/14.

**22 TRADING UNDERTAKINGS**

Council does not intend to participate in any trading undertakings for the year 2013/14.

**23 CAPITAL AND LEASING COMMITMENTS**

Council does not have any Capital and Leasing Commitments.

**24 POSITION AT COMMENCEMENT OF FINANCIAL YEAR**

Determination of opening funds:

	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>
	<b>\$</b>	<b>\$</b>
<b>Current Assets</b>		
Cash On Hand	550	550
Cash at Bank	2,793,719	1,783,777
Sundry Debtors	271,244	271,244
Stock On Hand	9,685	9,685
	<b>3,075,198</b>	<b>2,065,256</b>
<b>Current Assets</b>		
<b>LESS CURRENT LIABILITIES</b>		
Sundry Creditors	(444,358)	(450,073)
Employee Entitlements	(350,521)	(350,521)
Loan Liability	(3,815)	0
	<b>(798,694)</b>	<b>(800,594)</b>
<b>Current Liabilities</b>		
<b>NET CURRENT ASSET POSITION</b>	<b>2,276,504</b>	<b>1,264,662</b>
<b>Less:</b> Restricted Reserves	(941,956)	(1,197,064)
<b>Less:</b> Restricted Cash	(405,000)	(405,000)
<b>Less:</b> Inventory & Stock	(9,685)	(9,685)
<b>Add:</b> Employee Leave Provisions	350,521	350,521
<b>Add:</b> Loan Liability	3,815	-
Rounding		
<b>SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES</b>	<b>1,274,199</b>	<b>3,434</b>

**SCHEDULE**

**OF**

**FEES AND CHARGES**

**2013-14**

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
RATES & DEBTOR ACCOUNTS					
Overdue Rates Interest Charge [Note: Rate is per year; pro rata calculations made]	Statutory	11.00%	0.00	11%	Charged on balance owing
Interest on Instalments [Annual Rate; Pro Rata calculations may apply]	Statutory	5.50% p.a.	0.00	5.50% p.a.	Charged on instalment balance
Administration Fee on Instalment Arrangements	Statutory	\$12.00	0.00	\$12.00	Charged per instalment notice
Rate Enquiry Fee (written-Enquiry & Advice of Sale [EAS])	Council	\$59.09	\$5.91	\$65.00	
Rate Notice Reprint/Reproduction Fee	Statutory	\$20.00	0.00	\$20.00	
WA State Government Emergency Services Levy	Statutory	As per advice from FESA			
Enquiries not of a general nature requiring research	Council	See Staff Time rates below.			
GOVERNANCE/ADMINISTRATION CHARGES					
Fax Outbound – Local Area 1 <sup>st</sup> Page	Council	\$1.45	\$0.15	\$1.60	
Fax Outbound – Local Area Extra Pages	Council	\$0.73	\$0.07	\$0.80	
Fax Outbound – Bunbury - 1st page	Council	\$2.63	\$0.26	\$2.90	
Fax Outbound - Bunbury - Extra Page(s)	Council	\$1.32	\$0.13	\$1.45	
Fax Outbound - Perth - 1st page	Council	\$5.27	\$0.53	\$5.80	
Fax Outbound - Perth - Extra Page(s)	Council	\$2.64	\$0.26	\$2.90	
Fax Outbound - Other WA - 1st page	Council	\$7.18	\$0.72	\$7.90	
Fax Outbound - Other WA - Extra Pages(s)	Council	\$4.28	\$0.43	\$4.70	
Fax Outbound - Interstate - 1st page	Council	\$11.45	\$1.15	\$12.60	
Fax Outbound - Interstate - Extra Pages(s)	Council	\$7.18	\$0.72	\$7.90	
Fax Incoming Per Page	Council	\$0.73	\$0.07	\$0.80	
Staff Time Charges & Secretarial Services (Time Permitting)					
Typing Services - Minimum Charge	Council	\$33.41	\$3.34	\$36.75	Per hour or part thereof
Other General Secretarial Services	Council	\$33.41	\$3.34	\$36.75	Per hour or part thereof
Laminating - A4 Size-Per Sheet + Staff Time	Council	\$9.55	\$0.95	\$10.50	Per sheet
Laminating - A3 Size-Per Sheet + Staff Time	Council	\$14.32	\$1.43	\$15.75	Per sheet
Research - Historical/Cemetery Information - Per Hour Fee (includes research for building plans)	Council	\$33.41	\$3.34	\$36.75	Per hour or part thereof
Photocopying Charges					
A4 Single Sided Copy (1 – 9 pages)	Council	\$0.41	\$0.04	\$0.45	Charge per page
A4 Single Sided Copy (10 – 50 pages)	Council	\$0.32	\$0.03	\$0.35	Charge per page
A4 Single Sided Copy (50+ pages)	Council	\$0.28	\$0.03	\$0.31	Charge per page
A4 Double Sided Copies (1 – 9 pages)	Council	\$0.54	\$0.05	\$0.59	Charge per page
A4 Double Sided Copies (10 – 50 pages)	Council	\$0.55	\$0.05	\$0.60	Charge per page
A4 Double Sided Copies (50+ pages)	Council	\$0.50	\$0.05	\$0.55	Charge per page
A3 Single Sided Copy (1 – 9 pages)	Council	\$0.59	\$0.06	\$0.65	Charge per page
A3 Single Sided Copy (10 – 50 pages)	Council	\$0.55	\$0.05	\$0.60	Charge per page
A3 Single Sided Copy (50+ pages)	Council	\$0.50	\$0.05	\$0.55	Charge per page
A3 Double Sided Copy (1 – 9 pages)	Council	\$0.95	\$0.10	\$1.05	Charge per page
A3 Double Sided Copy (10 – 50 pages)	Council	\$0.73	\$0.07	\$0.80	Charge per page
A3 Double Sided Copy (50+ pages)	Council	\$0.68	\$0.07	\$0.75	Charge per page
[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 photocopy fees, at the discretion of the CEO]					
Council Minutes					
Hard Copy of Council Minutes	Council	\$23.86	\$2.39	\$26.25	Charge per set
Electoral Rolls					
Sale of Electoral Rolls to Individuals-No Commercial Sale	Council	\$9.55	\$0.95	\$10.50	Charge per roll.
Binding & Laminating					
Document up to 20 pages (Initial Charge)	Council	\$19.09	\$1.91	\$21.00	Charge per 20 page document
Document of 21 to 50 pages \$21.00 plus per page charge	Council	\$1.45	\$0.15	\$1.60	\$21 + 1.60 per page over 20 pages
Document of 51 + pages - \$21.00 + \$48.00 plus per page charge	Council	\$0.95	\$0.10	\$1.05	\$21 + \$48 + \$1.05 per page over 50 pages

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>Copies of Maps</b>					
A4 Size Cadastral Maps	Council	\$0.95	\$0.10	\$1.05	Charge per page
A3 Size Cadastral Maps	Council	\$1.91	\$0.19	\$2.10	Charge per page
A4 Size Topographic Maps	Council	\$2.86	\$0.29	\$3.15	Charge per page
A3 Size Topographic Maps	Council	\$4.77	\$0.48	\$5.25	Charge per page
<b>Freedom of Information Charges</b>					
Personal information or amendment of personal information about yourself [not allowed Information on others]	Statutory				
Application for documents (which are non-personal in nature) – Application fee	Statutory	\$42.00	\$0.00	\$42.00	One off application fee
Costs associated with dealing with an application	Council	\$42.00	\$0.00	\$42.00	Per Hour charge
Supervision by staff when access is given to view documents	Council	\$36.75	\$0.00	\$36.75	Per Hour charge
Staff preparation of a transcript or make photocopies	Council	\$36.75	\$0.00	\$36.75	Per Hour charge
Photocopies in relation to a FOI request	Council	\$0.30	\$0.00	\$0.30	Charge per page
Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents	Council				
[Note: Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed the above listed fee, the Shire will provide an estimate of charges and enquire whether the application is to proceed. The Shire must be notified (within 30 days) of an intention to proceed with the application. An advance deposit may be requested, at the discretion of the CEO].					
Financially disadvantaged applicants may obtain a 25% reduction of charges, at the discretion of the CEO.					
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>Fire Prevention</b>					
Sale of Fire Maps - Cost per map [non laminated]	Council	\$14.32	\$1.43	\$15.75	Per Map
Hazard Reductions - Cost per lot up to 1000m <sup>2</sup>	Council	\$429.55	\$42.95	\$472.50	Per Lot
Hazard Reductions - Lots in excess of 1000m <sup>2</sup>	Council	\$649.09	\$64.91	\$714.00	Per Lot
Arrange Firebreaks work: Non-Compliant Land-Admin Fee	Council	\$47.73	\$4.77	\$52.50	Per Hour
Firebreak Creation - Contract Work -	Council	At cost plus GST			
Infringements - Fire related	Statutory	\$262.50	\$26.25	\$288.75	Per Infringement
<b>Dog/Cat Control – Registration Fees</b>					
Unsterilised Dog – 1 Yr Registration	Statutory	\$30.00	\$0.00	\$30.00	
Unsterilised Dog – 3 Yr Registration	Statutory	\$75.00	\$0.00	\$75.00	
Sterilised Dog – 1 Yr Registration	Statutory	\$10.00	\$0.00	\$10.00	
Sterilised Dog – 3 Yr Registration	Statutory	\$18.00	\$0.00	\$18.00	
Working Dog Registration Fee	Statutory	¼ of applicable fee		¼ of applicable fee	¼ of applicable registration fee
Pensioner Concession Fee	Statutory	½ of applicable fee		½ of applicable fee	½ of applicable registration fee
Replacement Registration Tag	Council	\$1.91	\$0.19	\$2.10	Per replacement tag
[Note: Permits are required for keeping of 3 or more Cats]					
<b>Dog/Cat Control – Impounding Fees</b>					
Seizure and impounding of Dogs [or Cat, where necessary]	Council	\$47.73	\$4.77	\$52.50	
Destruction/disposal of Dog or Cat	Council	\$47.73	\$4.77	\$52.50	
Trap Hire Fee	Council	\$6.68	\$0.67	\$7.35	Per week
Trap Hire - Bond [Refundable on Return]	Council	\$50.00	\$0.00	\$50.00	
Sustenance Fee for Impounded Dog	Council	\$14.32	\$1.43	\$15.75	Per animal per day
Sustenance Fee for Impounded Cat	Council	\$14.32	\$1.43	\$15.75	Per animal per day
Application to keep more than two dogs	Statutory	\$60.00	\$0.00	\$60.00	
Dangerous Dog Collar and Sign	Council	\$57.27	\$5.73	\$63.00	
Restrictive Barking Dog Collar-Refundable Bond	Council	\$63.00	\$0.00	\$63.00	
Restrictive Barking Dog Collar - Weekly Hire Fee	Council	\$0.95	\$0.10	\$1.05	Per day



## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>Other Animals – Impounding Fees</b>					
<i><b>Impounded between 6am and 6pm</b></i>					
Entire horses, mules, asses, camels, bulls or boars	Council	\$85.91	\$8.59	\$94.50	Per head
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	Council	\$47.73	\$4.77	\$52.50	Per head
Wethers, ewes, lambs, goats	Council	\$47.73	\$4.77	\$52.50	Per head
<i><b>Impounded between 6pm and 6am</b></i>					
Entire horses, mules, asses, camels, bulls or boars	Council	\$305.45	\$30.55	\$336.00	Per head
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	Council	\$190.91	\$19.09	\$210.00	Per head
Wethers, ewes, lambs, goats	Council	\$190.91	\$19.09	\$210.00	Per head
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>Other Animals – Sustenance Fees</b>					
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years.	Council				
<b>HEALTH</b>					
<b>Food Legislation Fees</b>					
Notification Fee	Council	\$28.64	\$2.86	\$31.50	
Registration Fee	Council	\$143.18	\$14.32	\$157.50	
Annual Inspection Fee (high risk business)	Council	\$190.91	\$19.09	\$210.00	
Annual Inspection Fee (medium and low risk business)	Council	\$125.00			
Note: Local 'Not-for-Profit' organisations will not be charged the above listed Fees					
<b>Boyup Brook Medical Centre</b>					
[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	\$32.00	\$0.00	\$32.00	
Consultations - Standard MBS Item 23	Council	\$60.00	\$0.00	\$60.00	
Consultations - Long [MBS Item 36]	Council	\$95.00	\$0.00	\$95.00	
Consultations – Extra Long [MBS Item 44]	Council	\$130.00	\$0.00	\$130.00	
Cortisone Injection	Council	\$35.00	\$3.50	\$38.50	
Late Payment Administration fee – over 30 days	Council	\$4.77	\$0.48	\$5.25	
Late Payment Administration fee – over 60 days	Council	\$9.55	\$0.95	\$10.50	
Late Payment Administration fee – over 90 days	Council	\$14.32	\$1.43	\$15.75	
Administration fee for missed appointments (after 2 notices to patient)	Council	\$52.02	\$5.20	\$57.22	
Reports for Third Parties	Council	\$225.00	\$22.50	\$247.50	Charge per hour
Employment Medical	Council	\$110.00	\$11.00	\$121.00	
Hire of Consulting Rooms – Half Day	Council	\$44.00	\$4.40	\$48.40	
Hire of Consulting Rooms – Half Day – with receptionist	Council	\$55.00	\$5.50	\$60.50	
Hire of Consulting Rooms – Full Day	Council	\$88.00	\$8.80	\$96.80	
Hire of Consulting Rooms – Full Day – with receptionist	Council	\$110.00	\$11.00	\$121.00	
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	\$25.00	\$2.50	\$27.50	
Repeat Prescription Fee - private patients	Council	\$10.00	\$1.00	\$11.00	
Repeat Prescription Fee - bulk billed patients	Council	\$5.00	\$0.50	\$5.50	
Repeat Prescription Fee - without seeing the Doctor	Council	\$10.00	\$1.00	\$11.00	

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>EDUCATION &amp; WELFARE</b>					
<b>Boyup Brook Family Stop Centre</b>					
Standard Hire Arrangement ... YMCA & BB Playgroup	Council	\$26.00	\$2.60	\$28.60	Rate per day
Casual Hire Minimum Fee (when available)	Council	\$42.00	\$4.20	\$46.20	Rate per day
<b>COMMUNITY AMENITIES</b>					
Rubbish Removal Charge 1 x 240 litre bin removal per week (Includes kerbside recycling collection service once per month)	Council	\$195.00	\$0.00	\$195.00	1x240litre MGB collected once per week (52 times/year)
Additional Rubbish Removal Charge - 1x240litre MGB collected once per week (52 times/year)	Council	\$195.00	\$19.50	\$214.50	Additional service per annum.
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>Boyup Brook Transfer Station &amp; Landfill Charges</b>					
Rubbish Removal Pass - Residents not receiving a street collection service ( 20 x 240 MGBs or equivalent pa)	Council	\$33.41	\$3.34	\$36.75	
1 x 240 litre Mobile Garbage Bin (& units of 240 litre after )	Council	\$9.55	\$0.95	\$10.50	Per 240 litre bin
Sedan / Station-wagon - 4WD - Boot Load	Council	\$9.55	\$0.95	\$10.50	Per load
Van - Utility - Trailer ( not exceeding 1.8mx1.2m )	Council	\$23.86	\$2.39	\$26.25	Per load
Small Truck ( 2-4 tonne )	Council	\$47.73	\$4.77	\$52.50	Per load
Medium Truck ( 4-6 tonne )	Council	\$57.27	\$5.73	\$63.00	Per load
Truck ( 6-8 tonne )	Council	\$66.82	\$6.68	\$73.50	Per load
Truck ( 8 plus tonne single axle )	Council	\$105.00	\$10.50	\$115.50	Per load
Truck ( 8 plus tonne dual axle )	Council	\$124.09	\$12.41	\$136.50	Per load
Truck ( semi trailer 20m <sup>3</sup> capacity )	Council	\$238.64	\$23.86	\$262.50	Per load
Bulk Bins ( 3m <sup>3</sup> or less )	Council	\$47.73	\$4.77	\$52.50	Per load
Bulk Bin ( 3m <sup>3</sup> - 6m <sup>3</sup> )	Council	\$57.27	\$5.73	\$63.00	Per load
Bulk Bin ( 6m <sup>3</sup> -10m <sup>3</sup> )	Council	\$66.82	\$6.68	\$73.50	Per load
Bulk Bin ( exceeding 10m <sup>3</sup> )	Council	\$124.09	\$12.41	\$136.50	Per load
Asbestos - 1m <sup>3</sup> or Less; Minimum Charge	Council	\$124.09	\$12.41	\$136.50	Minimum charge up to 1m <sup>3</sup>
Asbestos – greater than 1m <sup>3</sup> but less than 10m <sup>3</sup>	Council	\$25.00	\$2.50	\$27.50	\$130.00 for first 1m <sup>3</sup> plus \$27.50 per cubic metre thereafter up to 9m <sup>3</sup> .
Asbestos – 10m <sup>3</sup> truck load	Council	\$338.86	\$33.89	\$372.75	Per 10m <sup>3</sup>
Plastic Drums (not included in drum muster collection) cost	Council	\$4.77	\$0.48	\$5.25	Per 20 litre drum
Note. Residential Recyclable of uncontaminated green waste, aluminium, steel cans, newspaper, plastic containers, bottles, glass bottles, wax cardboard, corrugated cardboard and other items approved by attendant will be at No Charge.					
<b>Recycling from Commercial Premises</b>					
Small trailer 1.2 x 1.8 x .5 (i.e. 1 cubic metre)	Council	\$9.55	\$0.95	\$10.50	
Large trailer (2 cubic metres)	Council	\$23.86	\$2.39	\$26.25	
<b>Liquid Waste Charges</b>					
Septic Tank disposal casual charge	Council	\$7.16	\$0.72	\$7.88	Per cubic metre
<b>Town Planning Charges</b>					
NOTE: Planning fees are in accordance with the Planning and Development Regulations 2009 and any variation made to these Regulations during the financial year. At the time of the publication of this Schedule of Fees and Charges the applicable fee are:					
(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	\$147.00	\$0.00	\$147.00	
(b) more than \$50,000 but not more than \$500,000	Statutory	0.32% of the estimated cost of development	\$0.00	0.32% of the estimated cost of development	

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>Town Planning Charges (continued)</b>					
(c) more than \$500,000 but not more than \$2.5 million	Statutory	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$0.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000	
(d) more than \$2.5 million but not more than \$5 million	Statutory	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$0.00	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	
(e) more than \$5 million but not more than \$21.5 million	Statutory	\$12,633 + 0.123% for every \$1 in excess of \$5 million	\$0.00	\$12,633 + 0.123% for every \$1 in excess of \$5 million	
(f) more than \$21.5 million	Statutory	\$34,196	\$0.00	\$34,196	
(2) Determining a development application (other than for an extractive industry) where the development has commenced or carried out.	Statutory	The fee in item 1 plus, by way of penalty, twice that fee	\$0.00	The fee in item 1 plus, by way of penalty, twice that fee	
(3) Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory	\$739.00	\$0.00	\$739.00	
(4) Determining an application for extractive industry where the development has commenced or been carried out.	Statutory	The fee in item 3 plus, by way of penalty, twice that fee	\$0.00	The fee in item 3 plus, by way of penalty, twice that fee	
(5) Providing a subdivision clearance for-					
(a) not more than 5 lots	Statutory	\$73.00	\$0.00	\$73.00	Per lot
(b) more than 5 lots but not more than 195 lots	Statutory	\$35.00	\$0.00	\$35.00	\$73.00 for the first 5 lots and then \$35.00 per lot.
(c) more than 195 lots	Statutory	\$7,393.00	\$0.00	\$7,393.00	Maximum fee
(6) Determining an initial application for approval of a home occupation where the home occupation has not commenced.	Statutory	\$222.00	\$0.00	\$222.00	Per Application
(7) Determining an initial application for approval of a home occupation where the home occupation has commenced.	Statutory	The fee in item 6 plus, by way of penalty, twice that fee	\$0.00	The fee in item 6 plus, by way of penalty, twice that fee	
(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires.	Statutory	\$73.00	\$0.00	\$73.00	
(9) Determining an application for the renewal of an approval of a home occupation where the application is made after the approval expires	Statutory	The fee in item 8 plus, by way of penalty, twice that fee	\$0.00	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	\$295.00	\$0.00	\$295.00	
(11) 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 commenced or been carried out.	Statutory	The fee in item 10 plus, by way of penalty, twice that fee	\$0.00	The fee in item 10 plus, by way of penalty, twice that fee	
(12) Providing a zoning certificate	Statutory	\$73.00	\$0.00	\$73.00	

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>Town Planning Charges (Continued)</b>					
(13) Replying to a property settlement questionnaire	Statutory	\$73.00	\$7.30	\$80.30	
(14) Providing written planning advice	Statutory	\$73.00	\$7.30	\$80.30	
(15) Fee estimate for minor local planning scheme amendment	Statutory	\$3,500.00	\$350.00	\$3,850.00	
(16) Fee estimate for major local planning scheme amendment	Statutory	\$5,000.00	\$500.00	\$5,500.00	
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	\$117.04	\$11.70	\$128.74	
Manager/Senior Planner	Council	\$87.78	\$8.78	\$96.56	
Planning Officer	Council	\$49.02	\$4.90	\$53.92	
Other staff	Council	\$49.02	\$4.90	\$53.92	
Secretary/administration	Council	\$40.17	\$4.02	\$44.19	
[Note: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]					
(17) Structure Plans	Council	The fee in item 15.	10%	The fee in item 15.	
(18) Scheme Amendment Advertising costs-					
(a) Local newspaper	Council	100% of cost	10%	100% of cost	At cost of advertising
(b) West Australian Newspaper	Council	100% of cost	10%	100% of cost	At cost of advertising
(c) Government Gazette	Council	100% of cost	10%	100% of cost	At cost of advertising
(19) Application Fee for a single dwelling where Planning Approval is required. (also see note regarding setback reductions)	Statutory	\$117.00	\$0.00	\$117.00	
(20) Application fee for additions to single dwelling where Planning Approval is required.	Statutory	\$58.50	\$0.00	\$58.50	
(21) Relocated dwelling	Statutory	The fee in item 1 plus the cost of any inspection of the building prior to relocation	\$0.00	The fee in item 1 plus the cost of any inspection of the building prior to relocation	
(22) Advertising signage (per sign)	Statutory	\$50.00	\$0.00	\$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	\$58.00	\$0.00	\$58.00	
(24) Bed & Breakfast Accommodation (includes initial health inspection of proposed premises)	Statutory	\$270.00	\$0.00	\$270.00	
(25) Building Envelope Relocation – Minor extension	Statutory	\$117.00	\$0.00	\$117.00	
(26) Building Envelope Complete Relocation	Statutory	\$234.00	\$0.00	\$234.00	
(27) Plantations – (Cost per hectare will vary depending upon the species being planted and the density. This should be confirmed with the applicant in each case.)	Statutory	The fee in item 1 based upon an average cost per hectare of \$1,300	\$0.00	The fee in item 1 based upon an average cost per hectare of \$1,300	
(28) Planning Scheme/Rural Strategy	Statutory	\$35.00	\$0.00	\$35.00	

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>Town Planning Charges (Continued)</b>					
(29) Notification of Proposal Advertising Costs-					
(a) Local newspaper	Council	\$157.50	\$15.75	\$173.25	
Note 1: Advertising fees are to be paid in addition to any development application fees (as set out in Item 1)					
Note 2: If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)					
Note 3: 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.					
Note 4: 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 Item 1.					
(30) 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	\$551.00	\$0.00	\$551.00	
(31) Copy of Town Planning Scheme Text	Council	\$22.00	\$2.20	\$24.20	
(32) Copy of Local Planning Strategy (in colour)	Council	\$110.18	\$11.02	\$121.20	
(33) Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation):					
(a) Where building is located with Shire of Boyup Brook	Council	\$200.00	\$20.00	\$220.00	
(b) Where building is located within South West Region	Council	\$350.00	\$35.00	\$385.00	
(c) Where building is located in Perth Metropolitan Area or elsewhere within a 3 hour drive from Boyup Brook	Council	\$700.00	\$70.00	\$770.00	
(d) Where building is located greater than 3 hours drive from Boyup Brook	Council	\$100 per hour including travelling & inspection time	\$10.00	\$110 per hour including travelling & inspection time	
(34) Development bonds for-					
(a) Relocated dwellings	Council	\$5,000.00	\$0.00	\$5,000.00	
(b) Relocated outbuildings	Council	\$500.00	\$0.00	\$500.00	
<b>Boyup Brook Cemetery Charges</b>					
<b>Burials including Internment &amp; Grant Right of Burials</b>					
(1) Interment in grave to depth of 2.13m depth including registration fee (Includes Burial Cost & Res. Fee)	Council	\$792.27	\$79.23	\$871.50	
(2) Interment of a child (under 13 years) including registration fee	Council	\$396.14	\$39.61	\$435.75	
(3) Interment of any stillborn child in ground set aside for that purpose [includes Res. Fee]	Council	\$205.23	\$20.52	\$225.75	
(4) Interment that requires grave digging by hand including registration fee	Council	\$1,575.00	\$157.50	\$1,732.50	
<b>Extra Charges</b>					
(5) Interment on a Saturday, Sunday or Public Holiday	Council	Fee in item 1 plus \$315.00	Fee in item 1 plus \$31.50	Fee in item 1 plus \$346.50	
(6) Reservation Fee of specific site (Reserve for 25 Yrs)	Council	\$238.64	\$23.86	\$262.50	
(7) Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment; Undertakers are to arrange such matters)	Council	\$71.59	\$7.16	\$78.75	
(8) Administration fee-Re-open Grave for 2nd interment	Council	\$71.59	\$7.16	\$78.75	
<b>Placement of Ashes</b>					
(9) Placement in single niche including standard bronze plaque and inscription	Council	\$367.50	\$36.75	\$404.25	
(10) Placement in double niche including standard bronze plaque and first inscription	Council	\$525.00	\$52.50	\$577.50	



## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
Boyup Brook Cemetery Charges (Continued)					
(11) Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council	\$190.91	\$19.09	\$210.00	
(12) Reservation of specific site in Niche Wall	Council	\$114.55	\$11.45	\$126.00	
(13) Placement of Ashes into existing gravesite	Council	\$190.91	\$19.09	\$210.00	
(14) Place Ashes into new gravesite [plus reservation fee in item 6]	Council	\$190.91 plus fee in item 6	\$19.09 plus fee in item 6	\$210.00 plus fee in item 6	
(15) Transfer of Ashes to a new position (plus cost of plaques if required) [Note: This fee does not include new Plaque]	Council	\$190.91	\$19.09	\$210.00	
(16) Removal of Ashes from Cemetery to authorised family member	Council	\$119.32	\$11.93	\$131.25	
Miscellaneous Fees					
(17) Funeral Directors & Monumental Masons Annual Licence. Fee	Council	\$119.32	\$11.93	\$131.25	
(18) Single Funeral Permit [Applicable to Annual Licence Holders, as per above]	Council	\$71.59	\$7.16	\$78.75	
(19) Single Funeral Permit [Applicable to Non Licence Holders]	Council	\$119.32	\$11.93	\$131.25	
(20) Monumental Masons Annual Licence Fee	Council	\$119.32	\$11.93	\$131.25	
(21) Single Monument Permit	Council	\$71.59	\$7.16	\$78.75	
(22) Copy of Cemeteries Local Law	Council	\$28.64	\$2.86	\$31.50	
(23) Copy of Grant of Right of Burial	Council	\$17.18	\$1.72	\$18.90	
(24) Renewal of Grant of Right of Burial	Council	\$62.05	\$6.20	\$68.25	
RECREATION & CULTURE					
Boyup Brook Hall Hire Fees					
Note1: The Hall Hire Fees do not include Kitchen, Bar, or Stage. If requiring the extra areas, then other Fees will apply					
Note 2: Unless otherwise stated, the Fees are of a 'daily' nature, covering 7am to 7pm, or 12pm to 12am					
(1) Hire bond where no liquor consumed	Council	\$200.00	\$0.00	\$200.00	For cleaning/damage purposes
(2) Hire bond where liquor is consumed	Council	\$500.00	\$0.00	\$500.00	For cleaning/damage purposes
(3) Deposits - If an organisation wishes to secure a date well in advance, then they may pay a deposit of \$100.	Council	\$100.00	\$10.00	\$110.00	
(4) Stage Shows, Balls, Weddings, Other Hire	Council	\$248.18	\$24.82	\$273.00	Per day
(5) Not for profit community groups (50% of standard hire)	Council	\$124.09	\$12.41	\$136.50	Per day
(6) Badminton/Gym/Aerobics & like activities	Council	\$10 for first hour and then \$3 per hour thereafter	10%	\$11 for first hour and then \$3.30 per hour thereafter	Per hour
(7) Rehearsals Hire Fee	Council	\$19.09	\$1.91	\$21.00	Per occasion
(8) Kitchen Hire – ½ day (bond still applies)	Council	\$19.09	\$1.91	\$21.00	Per half day
(9) Kitchen Hire – Full day	Council	\$38.18	\$3.82	\$42.00	Per day
Note: Where Kitchen is used, that fee is to be added to all Hall Hirings					
(10) Stage or Bar or Other Areas Hire Charges	Council	\$38.18	\$3.82	\$42.00	Per area per day
(11) Public Meetings Hall Hire (no kitchen)	Council	\$124.09	\$12.41	\$136.50	Per occasion
(12) Lesser Hall – daily use (no kitchen)	Council	50% of Item 4			
(13) Lesser Hall – night use (no kitchen)	Council	50% of Item 4			
Recreation & Sporting Venues Fees					
(14) Boyup Brook Football Club Annual Use Fee	Council	\$763.64	\$76.36	\$840.00	
(15) Boyup Brook Junior Football Club Annual Use Fee	Council	\$381.82	\$38.18	\$420.00	
(16) Boyup Brook Hockey Club Annual Use Fee	Council	\$381.82	\$38.18	\$420.00	
(17) Boyup Brook Cricket Club Annual Use Fee	Council	\$381.82	\$38.18	\$420.00	
(18) Boyup Brook Basketball Association Annual Use Fee	Council	\$381.82	\$38.18	\$420.00	

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>Recreation &amp; Sporting Venues Fees (Continued)</b>					
(19) Boyup Brook Junior Netball Club Annual Use Fee	Council	\$381.82	\$38.18	\$420.00	
(20) Boyup Brook Tennis Club Annual Use Fee	Council	\$381.82	\$38.18	\$420.00	
(21) Boyup Brook Swimming Club Annual Use Fee	Council	\$381.82	\$38.18	\$420.00	
(22) Country Music Club – Music Park Annual Use Fee	Council	\$544.09	\$54.41	\$598.50	
(23) Use of Recreation Facilities by other non-Shire community groups, at CEO's discretion (Bond of \$200 to be also charged, but no GST) -	Council				
(a) Oval	Council	\$190.91	\$19.09	\$210.00	Per hire
(b) Hockey Ground	Council	\$95.45	\$9.55	\$105.00	Per hire
(c) Music Park	Council	\$190.91	\$19.09	\$210.00	Per hire
(24) Use of Recreation Facilities by other Shire community groups -					
(a) Oval	Council	\$57.27	\$5.73	\$63.00	
(b) Hockey Ground	Council	\$28.64	\$2.86	\$31.50	
(c) Music Park	Council	\$57.27	\$5.73	\$63.00	
Note: For any of the above 3 items, the CEO may request a Bond be paid.					
<b>Swimming Pool Fees</b>					
Adult Entry 18 and over	Council	\$4.54	\$0.45	\$5.00	
Spectator Entry	Council	\$2.27	\$0.23	\$2.50	
Concession Card Holders	Council	\$2.27	\$0.23	\$2.50	
Child Entry 0 – 5 Years	Council	Free			
Child Entry 6 – 17 Years	Council	\$3.64	\$0.36	\$4.00	
Adult 10 Day Pass	Council	\$36.36	\$3.64	\$40.00	Involves 20% discount
Child 10 Day Pass [6-17 years]	Council	\$27.27	\$2.73	\$30.00	Involves 25% discount
Pensioner 10 Day Pass	Council	\$18.18	\$1.82	\$20.00	Involves 20% discount
School Group – Entry Fee for Accompanying Parents	Council	\$2.27	\$0.23	\$2.50	
Local Swimming Carnivals	Council	Free	Free	Free	Free
Australia Day Entry	Council	Free	Free	Free	Free entry all day
<b>Swimming Pool Season Tickets</b>					
Adult Season Ticket	Council	\$136.36	\$13.64	\$150.00	
Family – Single adult and one child 10 years of age or more	Council	\$150.00	\$15.00	\$165.00	
Family – 2 Adults and all children under age of 16 plus children over the age of 16 who attend high school, and all must be living at the same residence.	Council	\$272.73	\$27.27	\$300.00	
Family with Concession Card – 1 Adult and all children under 16 attending school, and all must be living at the same residence	Council	\$136.36	\$13.64	\$150.00	
Single Pensioner – holding Pensioner Concession Card or Health Care Card	Council	\$72.73	\$7.27	\$80.00	
Pensioner Couple – both holding Pensioner Concession Cards or Health Care Cards	Council	\$136.36	\$13.64	\$150.00	
<b>Vacation Swimming Lessons</b>					
Spectator Entry – 10 Day pass	Council	\$18.18	\$1.82	\$20.00	
Adult Entry – 10 Day pass	Council	\$36.36	\$3.64	\$40.00	
Child Entry – 10 Day pass	Council	\$27.27	\$2.73	\$30.00	
<b>Other</b>					
Private Hire – available upon prior arrangements made with Swimming Pool Manager	Council	\$72.73	\$7.27	\$80.00	Hire Fee only
Spa	Council	\$2.73	\$0.27	\$3.00	Per Hour
Mat Hire	Council	\$1.82	\$0.18	\$2.00	Per Hour
Gym Equipment Use – Per Session	Council	\$2.27	\$0.23	\$2.50	
Gym Equipment Use – Per Season	Council	\$27.27	\$2.73	\$30.00	

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>Recreation &amp; Sporting Venues Fees (Continued)</b>					
Crèche (Prior arrangement with Manager)	Council	\$4.09	\$0.41	\$4.50	Per Hour
Use of showers only and no other swimming pool facilities	Council	\$2.27	\$0.23	\$2.50	
<b>Library Fees</b>					
Administration Fee for Lost/Damaged Book	Council	\$4.77	\$0.48	\$5.25	
Administration Fee for Overdue Book (> 6 weeks)	Council	\$4.77	\$0.48	\$5.25	
Replacement of Lost Book as per LISWA Depreciated Value Table	LISWA	Cost plus 10% GST			
<b>WORKS AND SERVICES FEES &amp; CHARGES</b>					
Application for Temporary Road Closure	Council	\$57.27	\$5.73	\$63.00	
Approval of Roads and Drainage Plans for Subdivisions	Council	1.5% of construction costs plus 10% GST			
<b>Residential Crossovers</b>					
[Note to receive a contribution the crossover must be built in accordance with Shire specifications]					
Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	Council	\$859.09	\$85.91	\$945.00	
Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council	\$859.09	\$85.91	\$945.00	
Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council	\$715.91	\$71.59	\$787.50	
Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council	\$787.50	\$78.75	\$866.25	
Shire contribution to a gravel crossover is half the cost to a maximum of	Council	\$477.27	\$47.73	\$525.00	
[Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.]					
<b>Residential Crossovers - Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.</b>					
Two 300mm pipe lengths plus two precast headwalls	Council	\$591.82	\$59.18	\$651.00	
Two 375mm pipe lengths plus two precast headwalls	Council	\$658.64	\$65.86	\$724.50	
Three 300mm pipe lengths plus two precast headwalls	Council	\$715.91	\$71.59	\$787.50	
Three 375mm pipe lengths plus two precast headwalls	Council	\$840.00	\$84.00	\$924.00	
Two 300mm pipes only (no precast headwalls)	Council	\$477.27	\$47.73	\$525.00	
Two 375mm pipes only (no precast headwalls)	Council	\$558.41	\$55.84	\$614.25	
Three 300mm pipes only (no precast headwalls)	Council	\$381.82	\$38.18	\$420.00	
Three 375mm pipes only (no precast headwalls)	Council	\$448.63	\$44.86	\$493.50	
Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following dimensions: Length (verge width) – 7 metres Width at boundary line – 3 metres Width at edge of road – 6 metres Areas = 31.5m² Thickness for concrete – 100mm Thickness for Asphalt – 25mm Thickness for base course for Asphalt/Spray/Seal – 100mm Thickness of sub-base course for Asphalt/Spray/Seal – 100mm					
<b>Motor Vehicle Special Plates</b>					
Administration Fee for Special Series Number Plates	Council	\$47.73	\$4.77	\$52.50	
<b>ECONOMIC SERVICES</b>					
<b>Boyup Brook Caravan Park &amp; Flax Mill</b>					
[Note – 50% deposit required for all bookings within 14 days of registration]					
<b>Country Music Festival and other Major Events</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 Flax mill Caravan Park and Camp during the period of a Major event to cover the additional management costs.					
<b>Ensuite Sites</b>					
2 persons per night	Council	\$28.64	\$2.86	\$31.50	
Charge per night for each additional person	Council	\$11.45	\$1.15	\$12.60	
Weekly charge for 2 persons	Council	\$143.18	\$14.32	\$157.50	



## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
<b>ECONOMIC SERVICES</b>					
<b>Boyup Brook Caravan Park &amp; Flax Mill (continued)</b>					
<b>Powered Sites</b>					
2 persons per night	Council	\$21.00	\$2.10	\$23.10	
Charge per night for each additional person	Council	\$9.55	\$0.95	\$10.50	
Weekly charge for 2 persons	Council	\$124.09	\$12.41	\$136.50	
<b>Camping &amp; No Powered Sites</b>					
2 persons per night	Council	\$14.32	\$1.43	\$15.75	
Charge per night for each additional person	Council	\$4.77	\$0.48	\$5.25	
Weekly charge for 2 persons	Council	\$85.91	\$8.59	\$94.50	
<b>Recreational Vehicle in Paddocks with no facilities</b>					
2 persons per night	Council	\$5.73	\$0.57	\$6.30	
Charge per night for each additional person	Council	\$2.86	\$0.29	\$3.15	
<b>Camp Facilities</b>					
Dormitory use – Charge per person per night	Council	N/A	N/A	N/A	
Function Rooms Per Day	Council	\$81.14	\$8.11	\$89.25	
Function Rooms Per Hour	Council	\$19.09	\$1.91	\$21.00	
Laundry –					
Washing Machine per cycle	Council	\$4.77	\$0.48	\$5.25	
Dryer per cycle	Council	\$2.66	\$0.29	\$3.15	
Canoe Hire (including life jackets) per hour	Council	\$9.55	\$0.95	\$10.50	Per Hour
Canoe Hire (including life jackets) per day [7am-7pm]	Council	\$85.91	\$8.59	\$94.50	Per Day
Kitchen Per Day	Council	\$33.41	\$3.34	\$36.75	
Showers only per use	Council	\$9.55	\$0.95	\$10.50	
<b>Flax Mill Storage Sheds</b>					
Storage In Shed per Square Metre Per Month	Council	\$2.39	\$0.24	\$2.63	Per m²/month
Minimum Monthly Charge	Council	\$33.41	\$3.34	\$36.75	
<b>Health &amp; Building Control Fees &amp; Charges</b>					
Note - All fees are to be paid upon application (excepting building licence application fees) and are non-refundable.					
Bed and Breakfast Accommodation Annual Inspection Fee	Council	N/A	N/A	N/A	Food Business Inspection Fee enough to cover costs
<b>Lodging Houses Application/Renewal Registration Fee</b>					
Lodging House	Council	\$250.00	\$0.00	\$250.00	No GST Applicable
Holiday Accommodation (Chalets etc.)	Council	\$250.00	\$0.00	\$250.00	No GST Applicable
<b>Food Businesses</b>					
Inspection Fee	Council	\$125.00	\$0.00	\$125.00	No GST Applicable
<b>Thoroughfares &amp; Public Places Fees &amp; Charges</b>					
Festivals – Food Stallholders Event Permit	Council	\$31.50		\$31.50	Per Stall
Festivals – Other Stallholders Event Permit	Council	\$31.50		\$31.50	Per Stall
Traders (Outdoor Eating Facilities) Annual Fee	Council	\$157.50		\$157.50	
Traders (Outdoor Eating Facilities) Event Fee	Council	\$55.00 + \$5.00 per m² of public area used for Outdoor Eating Facilities		\$55.00 + \$5.00 per m² of public area used for Outdoor Eating Facilities	
<b>Building Fees &amp; Charges</b>					
Building Approval Certificate	Statutory	\$95.00	\$0.00	\$95.00	Plus Building Services Levy (BSL)
Amended Building Plans	Statutory	0.32% of Value	\$0.00	0.32% of Value	Plus BSL and Construction Training Fund Levy (CTFL)
Building Occupancy Certificate	Statutory	\$90.00	\$0.00	\$90.00	
Demolition License (per storey)	Statutory	\$90.00	\$0.00	\$90.00	
Temporary Accommodation Approval / Renewal (6 mth/annum)	Statutory	\$115.50	\$0.00	\$115.50	
Temporary Caravan Park Licence	Statutory	\$100.00	\$0.00	\$100.00	
Caravan Camping Sites Annual Inspection Fee	Council	\$250.00	\$0.00	\$250.00	
Swimming Pool Inspection Fee (4 yearly)	Council	\$85.91	\$8.59	\$94.50	Once every 4 years

## FEES AND CHARGES 2013-2014

FEE/CHARGE DESCRIPTION	CHARGE TYPE	AMOUNT (EX GST)	10% GST	TOTAL (INC GST)	NOTES
ECONOMIC SERVICES					
Building Fees & Charges					
Public Pool Water Testing (per bacteriological sample)	Council	\$66.82	\$6.68	\$73.50	
Public Building Certificate of Approval					
Licensed Premises	Council	\$178.50	\$0.00	\$178.50	
Other Premises	Council	\$157.50	\$0.00	\$157.50	
Section 39 Certificate (Liquor Licence Premises)					
Permanent Facilities	Council	\$105.00	\$0.00	\$105.00	
Temporary Facilities (excluding Shire Halls)	Council	\$52.50	\$0.00	\$52.50	
Charitable Events	Council				
Copy of Building and/or Septic Plans (where available)	Council	\$52.50	\$0.00	\$52.50	
Monthly Building Statistics	Council	\$13.00	\$1.30	\$14.30	
Stand Pipe Water Fees					
Stand Pipe Water Charge per Kilolitre	Council	\$5.73	\$0.57	\$6.30	
OTHER PROPERTY & SERVICES FEES & CHARGES					
Private Works					
[Note – Vehicle Hire rates include labour, overheads, parts and fuel]					
Motor Grader	Council	\$162.27	\$16.23	\$178.50	Per Hour
Tandem Tip Truck (14 Tonne)	Council	\$143.18	\$14.32	\$157.50	Per Hour
Tray Top Truck (3 Tonne)	Council	\$119.32	\$11.93	\$131.25	Per Hour
Front End Loader	Council	\$162.27	\$16.23	\$178.50	Per Hour
Tractors	Council	\$105.00	\$10.50	\$115.50	Per Hour
10 Tonne Vibrating Roller	Council	\$152.73	\$15.27	\$168.00	Per Hour
16 Tonner Multi Tyred Roller	Council	\$143.18	\$14.32	\$157.50	Per Hour
Prime Mover & Low Loader	Council	\$248.18	\$24.82	\$273.00	Per Hour
Labour Only Hourly Rate (including overheads) during normal working hours [7am to 4pm Monday to Friday]	Council	\$71.59	\$7.16	\$78.75	Per Hour
Labour Only Hourly Rate (including overheads) outside normal working hours	Council	Above rate plus applicable over time rate			Per Hour
Materials	Council	Cost plus 30% plus 10% GST			
Waste Oil Disposal	Council	Cost plus 30% plus 10% 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 charged at the 'Labour' rate]					
[Note 3: If work is carried out outside of 7am-4pm, Monday to Friday, then the charges for labour will also involve the applicable overtime rates.]					

**DETAILED SUPPORTING SCHEDULES**

**FOR THE**

**2013-14 ANNUAL BUDGET**

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

		Annual Statements 2012-2013				Adopted Budget 2013-2014	
		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>Proceeds Sale of Assets</b>							
123001	Proceeds Sale of Assets	(\$161,759)	\$0	(\$204,727)	\$0	(\$17,360)	\$0
000000	Proceeds Sale of Assets	(\$93,845)		(\$84,593)			
<b>Total - PROCEEDS FROM SALE OF ASSETS</b>		<b>(\$255,604)</b>	<b>\$0</b>	<b>(\$289,320)</b>	<b>\$0</b>	<b>(\$17,360)</b>	<b>\$0</b>
<b>Written Down Value</b>							
00000	Written Down Value -	\$0	\$129,237	\$0	\$274,152	\$0	\$16,492
<b>Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>		<b>\$0</b>	<b>\$129,237</b>	<b>\$0</b>	<b>\$274,152</b>	<b>\$0</b>	<b>\$16,492</b>
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>		<b>(\$255,604)</b>	<b>\$129,237</b>	<b>(\$289,320)</b>	<b>\$274,152</b>	<b>(\$17,360)</b>	<b>\$16,492</b>
<b>ABNORMAL ITEMS</b>							
<b>Sub Total - ABNORMAL ITEMS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - ABNORMAL ITEMS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - OPERATING STATEMENT</b>		<b>(\$255,604)</b>	<b>\$129,237</b>	<b>(\$289,320)</b>	<b>\$274,152</b>	<b>(\$17,360)</b>	<b>\$16,492</b>
<b>GENERAL PURPOSE FUNDING</b>							
<b>RATES</b>							
<b>OPERATING EXPENDITURE</b>							
031100	Rates - Valuation Expenses	\$0	\$15,160	\$0	\$13,141	\$0	\$15,300
031101	Rates - Collection Costs	\$0	\$5,335	\$0	\$4,000	\$0	5,400
031102	Rates - Search Costs	\$0	\$335	\$0	\$500	\$0	500
031103	Rates - Admin Allocation	\$0	\$68,537	\$0	\$76,342	\$0	73,997
031104	Rates Write Offs		\$146		\$0	\$0	-
<b>Sub Total - GENERAL RATES OP/EXP</b>		<b>\$0</b>	<b>\$89,513</b>	<b>\$0</b>	<b>\$93,983</b>	<b>\$0</b>	<b>\$95,197</b>
<b>OPERATING INCOME</b>							
031001	Rates - GRV	(\$338,116)	\$0	(\$338,116)	\$0	(\$359,774)	\$0
031002	Rates - UV	(\$1,462,240)	\$0	(\$1,462,240)	\$0	(\$1,525,869)	\$0
031003	Rates - GRV - Minimum	(\$23,520)	\$0	(\$23,520)	\$0	(\$26,159)	\$0
031004	Rates - UV - Minimum	(\$196,896)	\$0	(\$196,896)	\$0	(\$217,049)	\$0
031005	Rates - Instalment Interest	(\$9,794)	\$0	(\$4,200)	\$0	(\$5,000)	\$0
031006	Rates - Ex-Gratia Rates	(\$857)	\$0	(\$857)	\$0	(\$857)	\$0
031007	Rates - Non Payment Penalty - LG	(\$14,417)	\$0	(\$12,650)	\$0	(\$12,800)	\$0
031013	Rates Administration Fee	\$0	\$0	(\$6,030)	\$0	(\$8,000)	\$0
031008	Rates - Rate Enquiries	(\$3,141)	\$0	(\$2,600)	\$0	(\$2,500)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	(\$6,660)	\$0	(\$6,000)	\$0	(\$4,000)	\$0
031011	Rates - Penalty Interest - DFES	(\$429)	\$0	(\$250)	\$0	\$0	\$0
031012	Rates - Rates Interims	(\$3,716)	\$0	(\$6,000)	\$0	(\$2,500)	\$0
<b>Sub Total - GENERAL RATES OP/INC</b>		<b>(\$2,063,787)</b>	<b>\$0</b>	<b>(\$2,063,359)</b>	<b>\$0</b>	<b>(\$2,168,508)</b>	<b>\$0</b>
<b>Total - GENERAL RATES</b>		<b>(\$2,063,787)</b>	<b>\$89,513</b>	<b>(\$2,063,359)</b>	<b>\$93,983</b>	<b>(\$2,168,508)</b>	<b>\$95,197</b>

# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### OTHER GENERAL PURPOSE FUNDING

#### OPERATING EXPENDITURE

032100	General Purpose Funding - Administration Allocated	\$0	\$4,569	\$0	4569	\$0	\$4,933
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>		\$0	\$4,569	\$0	\$4,569	\$0	\$4,933

#### OPERATING INCOME

032001	General Purpose Grants Federal Commission (OP)	(\$365,334)	\$0	(\$194,059)	\$0	(\$204,253)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$605,119)	\$0	(\$291,800)	\$0	(\$342,302)	\$0
New	Bridge Grant	\$0	\$0	\$0	\$0	\$0	\$0
New	Grant CLGFIndividual	\$0	\$0	\$0	\$0	\$0	\$0
032003	Interest On Investments - Municipal Account	(\$38,503)	\$0	(\$50,000)	\$0	(\$50,000)	\$0
032007	General Purpose Funding - Interest on Investments - Business Online	\$0	\$0	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Terr	(\$17,350)	\$0	\$0	\$0	\$0	\$0
032004	Interest on Investments - Reserves Account	(\$51,282)	\$0	(\$85,342)	\$0	(\$47,540)	\$0
032005	Interest on Investments - Police Licensing	(\$34)	\$0	\$0	\$0	\$0	\$0
032006	Interest on Investments - Medical Funds	(\$40)	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>		(\$1,077,661)	\$0	(\$621,201)	\$0	(\$644,095)	\$0

<b>Total - OTHER GENERAL PURPOSE FUNDING</b>		(\$1,077,661)	\$4,569	(\$621,201)	\$4,569	(\$644,095)	\$4,933
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<b>Total - GENERAL PURPOSE FUNDING</b>		(\$3,141,448)	\$94,082	(\$2,684,560)	\$98,552	(\$2,812,603)	\$100,130
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### GOVERNANCE

#### MEMBERS OF COUNCIL

#### OPERATING EXPENDITURE

041100	Members - Sitting Fees.	\$0	\$59,535	\$0	\$59,535	\$0	\$62,215
041118	Councillors Laptops	\$0	\$0	\$0	\$2,800	\$0	\$7,000
041119	Website Expenses		\$3,640	\$0	\$11,000	\$0	8,000
041101	Members - Training Costs	\$0	\$608	\$0	\$4,000	\$0	\$6,000
041102	Members - Travelling Costs	\$0	\$5,277	\$0	\$5,351	\$0	5,350
041103	Members - Telecommunications Reimbursements	\$0	\$9,145	\$0	\$9,300	\$0	\$9,450
041104	Members - Other Expenses	\$0	\$2,128	\$0	\$2,700	\$0	\$2,700
041105	Members - Conferences/Seminars Costs	\$0	\$8,697	\$0	\$11,000	\$0	\$12,000
041106	Members - President's Allowance	\$0	\$6,000	\$0	\$6,000	\$0	\$6,270
041107	Members - Deputy President's Allowance	\$0	\$1,500	\$0	\$1,500	\$0	\$1,568
041108	Members - Council Chamber Expenses	\$0	\$1,159	\$0	\$6,690	\$0	\$8,020
041109	Members - Refreshments & Receptions	\$0	\$18,665	\$0	\$22,000	\$0	\$23,000
041110	Members - Bunbury Wellington GOC Projects		\$802	\$0	\$500	\$0	\$500
041111	Members - Insurance Costs For Members	\$0	\$3,220	\$0	\$3,613	\$0	\$3,961
041112	Members - Subscriptions	\$0	\$6,814	\$0	\$7,024	\$0	\$7,942
041117	Members - Publications & Legislation	\$0	\$0	\$0	\$700	\$0	\$740
041113	Members - Election Expenses	\$0	\$0	\$0	\$1,000	\$0	\$7,000
041114	Members - Donations	\$0	\$22,860	\$0	\$32,000	\$0	\$57,676
041115	Reimbursement Expenses		\$0	\$0	\$1,000	\$0	\$1,000
041300	Forward Plans (Feasibility Studies/Business Planning)		\$0	\$0	\$170,000	\$0	\$105,000
New	Community Surveys on Services and Facilities		\$0	\$0	\$0	\$0	\$0
041150	Members - Admin Allocation	\$0	\$36,553	\$0	\$40,716	\$0	\$44,465
041116	Members - Overheads Allocated	\$0	\$2,891	\$0	\$0	\$0	\$0
041190	Depreciation - Membership	\$0	\$1,020	\$0	\$3,085	\$0	\$3,085
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$0	\$190,516	\$0	\$401,514	\$0	\$382,942

#### OPERATING INCOME

041002	Other Governance - Sundry Reimbursements Income	\$1,888	\$0	(\$2,147)	\$0	(\$1,200)	\$0
041003	Other Governance - Other Minor Income	(\$439)		\$0	\$0	(\$200)	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>		\$1,448	\$0	(\$2,147)	\$0	(\$1,400)	\$0

<b>Total - MEMBERS OF COUNCIL</b>		\$1,448	\$190,516	(\$2,147)	\$401,514	(\$1,400)	\$382,942
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### GOVERNANCE - GENERAL

#### OPERATING EXPENDITURE

042100	Other Governance - Admin Allocated	\$0	\$54,830	\$0	\$61,073	\$0	\$59,197
E042003	Overheads Allocated	\$0	\$0	\$0	\$5,000	\$0	\$4,413
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>		\$0	\$54,830	\$0	\$66,073	\$0	\$63,610

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## OPERATING INCOME

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
New	Other Minor Income	\$0	\$0	(\$100)	\$0	\$0	\$0
New	Sale of Electoral Rolls	\$0	\$0	(\$200)	\$0	\$0	\$0
New	Photocopying	\$0	\$0	(\$30)	\$0	\$0	\$0

**Sub Total - GOVERNANCE - GENERAL OP/INC**

\$0 \$0 (\$330) \$0 \$0 \$0

**Total - GOVERNANCE - GENERAL**

\$0 \$54,830 (\$330) \$66,073 \$0 \$63,610

**Total - GOVERNANCE**

\$1,448 \$245,345 (\$2,477) \$467,587 (\$1,400) \$446,552

## LAW ORDER & PUBLIC SAFETY

### FIRE PREVENTION

#### OPERATING EXPENDITURE

051109	ESL - Insurances Fire Appliances and Personel	\$0	\$19,013	\$0	\$19,013	\$0	\$14,366
051112	Fire Prevention And Support	\$0	\$1,056	\$0	\$2,000	\$0	\$1,500
051101	Fire Break Inspection Expenses	\$0	\$2,164	\$0	\$3,000	\$0	\$3,000
051102	Fire Hazard Reductions Expenses	\$0	\$2,310	\$0	\$1,800	\$0	\$2,000
051113	Fire Breaks - Contract Work Expenses		\$0		\$500	\$0	\$2,000
051104	Minor Fire Plant & Equipment Purchases non ESL		\$607		\$2,000	\$0	\$1,000
051105	Fire Plant & Equipment Maintenance - Non ESL		\$2,004		\$3,500	\$0	\$1,500
051106	ESL - Fire Vehicle Maintenance Costs		\$13,461		\$9,000	\$0	\$9,000
051107	ESL - Brigade Utilities, rates and taxes		\$2,482		\$4,200	\$0	\$4,000
051108	ESL - Other Goods & Services relating to Fires		\$18,219		\$4,200	\$0	\$500
051103	Boyup Brook VFRS Fire Station Costs		\$57		\$57	\$0	\$60
051110	ESL - Fire Plant & Equip over \$1200		\$0		\$0	\$0	\$500
051111	ESL - Minor Fire Plant/Equip Under \$1200		\$1,296		\$1,100	\$0	\$1,500
051114	ESL - Land & Building Maintenance		\$0		\$500	\$0	\$500
051115	ESL - Clothing and Accessories		\$3,399		\$5,500	\$0	\$5,000
051150	Admin Allocation - Fire Control	\$0	\$36,553	\$0	\$40,716	\$0	\$39,465
051190	Depreciation - Fire Control	\$0	\$9,409	\$0	\$9,516	\$0	\$9,516

**Sub Total - FIRE PREVENTION OP/EXP**

\$0 \$112,030 \$0 \$106,602 \$0 \$95,407

# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### OPERATING INCOME

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
051001	Fire Infringements/Fines Income	(\$2,850)	\$0	(\$4,000)	\$0	(\$2,850)	\$0
051005	Fire Hazard Reduction Income	\$0	\$0	(\$400)	\$0	\$0	\$0
051003	LGIS Fire Reimbursement Income	(\$1,290)	\$0	(\$1,290)	\$0	(\$1,200)	\$0
New	Fire Breaks - Administration Fees	\$0	\$0	(\$100)	\$0	\$0	\$0
New	Fire Breaks - Contract Work Income	\$0	\$0	(\$500)	\$0	\$0	\$0
051002	Sale Of Fire Maps Income	(\$125)	\$0	(\$100)	\$0	(\$100)	\$0
New	Other Fire Prevention and Sundry Revenue	\$0	\$0	\$0	\$0	\$0	\$0
051004	ESL - Funding Operating Grant Income	(\$36,770)	\$0	(\$36,250)	\$0	(\$36,000)	\$0
<b>Sub Total - FIRE PREVENTION OP/INC</b>		<b>(\$41,035)</b>	<b>\$0</b>	<b>(\$42,640)</b>	<b>\$0</b>	<b>(\$40,150)</b>	<b>\$0</b>
<b>Total - FIRE PREVENTION</b>		<b>(\$41,035)</b>	<b>\$112,030</b>	<b>(\$42,640)</b>	<b>\$106,602</b>	<b>(\$40,150)</b>	<b>\$95,407</b>

### ANIMAL CONTROL

#### OPERATING EXPENDITURE

052100	Ranger Services Operation Costs	\$0	\$17,662	\$0	\$23,920	\$0	\$31,000
052005	Trap Hire Refunds		\$100	\$0	\$0	\$0	\$100
052101	Ranger Vehicle Operating Expenses		\$6,217	\$0	\$10,000	\$0	\$10,000
052102	Dog License Discs Costs	\$0	\$212	\$0	\$212	\$0	\$275
052103	Other Control Expenses	\$0	\$684	\$0	\$684	\$0	\$350
052104	Animal Impounding Costs	\$0	\$0	\$0	\$300	\$0	\$1,000
052106	Cat Control Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$3,000
052150	Admin Allocation - Animal Control	\$0	\$13,707	\$0	\$15,268	\$0	\$14,799
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		<b>\$0</b>	<b>\$38,582</b>	<b>\$0</b>	<b>\$50,384</b>	<b>\$0</b>	<b>\$60,524</b>

#### OPERATING INCOME

052001	Animal Fines & Penalties Income	(\$800)	\$0	(\$600)	\$0	(\$800)	\$0
052002	Animal Impounding Fees Income	(\$151)	\$0	(\$300)	\$0	(\$100)	\$0
052003	Dog Registrations Charges	(\$2,640)	\$0	(\$2,500)	\$0	(\$2,500)	\$0
New	Reimbursement- Ranger Vehicle Operating Expenses	\$0	\$0	(\$1,600)	\$0	\$0	\$0
052006	Animal Control Income - Grant	(\$7,843)	\$0	\$0	\$0	\$0	\$0
052105	Trap Hire Income	(\$100)	\$0	\$0	\$0	(\$100)	\$0
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		<b>(\$11,533)</b>	<b>\$0</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>(\$3,500)</b>	<b>\$0</b>
<b>Total - ANIMAL CONTROL</b>		<b>(\$11,533)</b>	<b>\$38,582</b>	<b>(\$5,000)</b>	<b>\$50,384</b>	<b>(\$3,500)</b>	<b>\$60,524</b>

### OTHER LAW ORDER & PUBLIC SAFETY

#### OPERATING EXPENDITURE

053100	Local Emergency Management Committee Expenses	\$0	\$570	\$0	\$600	\$0	\$1,500
053102	Emergency Services Planning	\$0	\$0	\$0	\$22,856	\$0	\$0
053101	Emergency Equipment Maintenance	\$0	\$0	\$0	\$1,554	\$0	\$700
053150	Administration Allocated - Emergency Mgt	\$0	\$13,707	\$0	\$15,268	\$0	\$14,799
053152	Other Costs	\$0	\$0	\$0	\$200	\$0	\$200
New	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>		<b>\$0</b>	<b>\$14,277</b>	<b>\$0</b>	<b>\$40,478</b>	<b>\$0</b>	<b>\$17,199</b>

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

		Annual Statements 2012-2013				Adopted Budget 2013-2014	
		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OPERATING INCOME</b>							
053001	Charges/Infringements Impounded Vehicles	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP /INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		\$0	\$14,277	\$0	\$40,478	\$0	\$17,199
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		(\$52,569)	\$164,890	(\$47,640)	\$197,464	(\$43,650)	\$173,130
<b>HEALTH</b>							
<b>HEALTH FAMILY STOP CENTRE</b>							
<b>OPERATING EXPENDITURE</b>							
071100	Family Stop Centre - Operation	\$0	\$8,486	\$0	\$6,700	\$0	\$6,434
New	Donations	\$0	\$0	\$0	\$0	\$0	\$0
071150	Admin Allocated - Family Stop Centre	\$0	\$9,138	\$0	\$10,179	\$0	\$9,866
071190	Depreciation - Family Stop Centre	\$0	\$2,003	\$0	\$2,411	\$0	\$2,411
<b>Sub Total - FAMILY STOP CENTRE OP/EXP</b>		\$0	\$19,627	\$0	\$19,290	\$0	\$18,711
<b>OPERATING INCOME</b>							
071001	Family Stop Hire Charges	(\$5,419)	\$0	(\$5,296)	\$0	(\$5,420)	\$0
<b>Sub Total - HEALTH FAMILY STOP CENTRE OP/INC</b>		(\$5,419)	\$0	(\$5,296)	\$0	(\$5,420)	\$0
<b>Total - HEALTH FAMILY STOP CENTRE</b>		(\$5,419)	\$19,627	(\$5,296)	\$19,290	(\$5,420)	\$18,711
<b>HEALTH ADMIN AND INSPECTION</b>							
<b>OPERATING EXPENDITURE</b>							
072100	Health Administration Services Expenses	\$0	\$17,413	\$0	\$20,000	\$0	\$20,656
072101	Other Health Administration Expenses	\$0	\$986	\$0	\$1,150	\$0	\$1,500
072150	Admin Allocation - Other Health	\$0	\$9,138	\$0	\$10,179	\$0	\$9,866
<b>Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP</b>		\$0	\$27,537	\$0	\$31,329	\$0	\$32,022
<b>OPERATING INCOME</b>							
072001	Food Stall Permit Charges	(\$310)		(\$400)	\$0	(\$300)	\$0
072002	Temporary Camping Site Permit Charges	(\$1,200)		(\$1,100)	\$0	(\$1,000)	\$0
072003	Food Business Registration Fee	(\$286)		(\$150)	\$0	(\$200)	\$0
072004	Annual Inspections	(\$210)		\$0	\$0	(\$200)	\$0
<b>Sub Total - HEALTH ADMIN AND INSPECTION OP/INC</b>		(\$2,006)	\$0	(\$1,650)	\$0	(\$1,700)	\$0
<b>Total - HEALTH ADMIN AND INSPECTION</b>		(\$2,006)	\$27,537	(\$1,650)	\$31,329	(\$1,700)	\$32,022



# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure

### OTHER HEALTH - MEDICAL SERVICES

#### OPERATING EXPENDITURE

074100	Housing General Practitioner - Medical Service	\$0	\$10,782	\$0	\$12,563	\$0	\$11,621
074190	Depreciation - Housing GP - 5 Rogers Ave	\$0	\$0	\$0	\$2,701	\$0	\$2,701
074102	Boyup Brook Medical Services Building Costs	\$0	\$22,310	\$0	\$11,731	\$0	\$11,304
074191	Depreciation - Medical Centre	\$0	\$6,971	\$0	\$8,847	\$0	\$8,847
074104	Medical Services - General Practitioners Vehicle	\$0	\$6,832	\$0	\$3,300	\$0	\$8,037
074101	Medical Services General Operations	\$0	\$453,246	\$0	\$89,871	\$0	\$75,818
074103	Medical Service Employee Costs	\$0	\$68,350	\$0	\$425,190	\$0	\$417,798
074105	Postage, Printing & Stationery	\$0	\$0	\$0	\$0	\$0	\$0
074106	Medical Ctr - Telephones	\$0	\$0	\$0	\$0	\$0	\$0
074110	Medical Ctr - Computer Expenses	\$0	\$0	\$0	\$0	\$0	\$0
074111	Medical Ctr - Medical Supplies & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
074115	Medical Ctr - Sundry Expenses	\$0	\$0	\$0	\$0	\$0	\$0
New - Loan Interest	Medical Centre	\$0	\$0	\$0	\$0	\$0	\$0
074140	Loss on Sale of Assets	\$0	\$0	\$0	\$18,317	\$0	\$0
074150	Admin Allocated - Boyup Brook Medical Services	\$0	\$41,122	\$0	\$45,805	\$0	\$44,398
074192	Depreciation - Ultrasound Machine	\$0	\$2,028	\$0	\$7,900	\$0	\$7,900
074193	Depreciation - GP Vehicle	\$0	\$1,935	\$0	\$1,761	\$0	\$1,761
<b>Sub Total - OTHER HEALTH - MEDICAL SERVICES - OP/EXP</b>		\$0	\$613,576	\$0	\$627,986	\$0	\$590,185

#### OPERATING INCOME

074001	Surgery Turnover	(\$614,579)		(\$630,512)	\$0	(\$650,000)	\$0
New	Rental and Admin Fee - Contract Doctor	\$0		\$0	\$0	\$0	\$0
074002	Surgery Rental Income	(\$5,455)		(\$7,000)	\$0	(\$5,455)	\$0
New	Grant Medical Centre CLGFI	\$0		\$0	\$0	\$0	\$0
New	Grant Medical Centre	\$0		\$0	\$0	\$0	\$0
New	Income Other	\$0		\$0	\$0	\$0	\$0
<b>Sub Total - OTHER HEALTH - MEDICAL SERVICES - OP/INC</b>		(\$620,034)	\$0	(\$637,512)	\$0	(\$655,455)	\$0

### Total - PREVENTIVE SERVICES

(\$620,034)	\$613,576	(\$637,512)	\$627,986	(\$655,455)	\$590,185
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### HEALTH - OTHER

#### OPERATING EXPENDITURE

075100	Ambulance Centre Operation	\$0	\$18,784	\$0	\$50	\$0	\$19,410
New	Ambulance Subsidy	\$0	\$0	\$0	\$18,725	\$0	\$0
075102	Interest Paid Loan 107 - Hospital Upgrade	\$0	\$264	\$0	\$756	\$0	\$0
075150	Admin Allocated - Other Health	\$0	\$9,138	\$0	\$10,179	\$0	\$9,866
<b>Sub Total - HEALTH - OTHER OP/EXP</b>		\$0	\$28,187	\$0	\$29,710	\$0	\$29,276
<b>Total - HEALTH - OTHER</b>		\$0	\$28,187	\$0	\$29,710	\$0	\$29,276

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure

### PREVENTATIVE SERVICES

#### OPERATING EXPENDITURE

073100	Analytical Expenses	\$0	\$446	\$0	\$600	\$0	\$600
New	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER HEALTH OP/EXP</b>		\$0	\$446	\$0	\$600	\$0	\$600

#### OPERATING INCOME

		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER HEALTH OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0

#### Total - OTHER HEALTH

\$0	\$446	\$0	\$600	\$0	\$600
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#### Total - HEALTH

(\$627,460)	\$689,373	(\$644,458)	\$708,915	(\$662,575)	\$670,795
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### OTHER EDUCATION

#### OPERATING EXPENDITURE

081100	Community Resource Centre	\$0	\$1,705	\$0	\$2,054	\$0	\$2,117
E081015 - Depreciation - Community Resource Centre			\$0	\$0	\$0	\$0	\$0
081101	Rylington Park Farm Complex		\$7,183	\$0	\$7,000	\$0	\$8,129
081102	Donations - Other Education		\$200	\$0	\$500	\$0	\$0
081150	Admin Allocation - Other Education		\$9,138	\$0	\$10,179	\$0	\$9,866
081190	Depreciation - Community Resource Centre	\$0	\$999	\$0	\$1,167	\$0	\$1,167
081191	Depreciation - Rylington Park Farm Complex		\$5,777	\$0	\$6,750	\$0	\$6,750
<b>Sub Total - OTHER EDUCATION OP/EXP</b>		\$0	\$25,002	\$0	\$27,650	\$0	\$28,029

#### OPERATING INCOME

New	BB Community Resource Centre Reimbursements	\$0		\$0	\$0	\$0	\$0
081001	Rylington Park Reimbursements	(\$6,775)		(\$6,774)	\$0	(\$8,129)	\$0
<b>Sub Total - OTHER EDUCATION OP/INC</b>		(\$6,775)	\$0	(\$6,774)	\$0	(\$8,129)	\$0

#### Total - OTHER EDUCATION

(\$6,775)	\$25,002	(\$6,774)	\$27,650	(\$8,129)	\$28,029
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### AGED & DISABLED OTHER

#### OPERATING EXPENDITURE

082100	Support for Seniors Christmas Lunch		\$835	\$0	\$750	\$0	\$1,000
082103	Disability Access & Inclusion Plans		\$0	\$0	\$3,500	\$0	\$0
082101	Aged Needs Strategy Project		\$13,559	\$0	\$15,000	\$0	\$0
082102	Active Aging Grant Expenses	\$0	\$2,520	\$0	\$0	\$0	\$0
New	Aged Accommodation Planning	\$0	\$0	\$0	\$0	\$0	\$15,000
New	Aged Needs Initiative Loan Interest	\$0	\$0	\$0	\$0	\$0	\$19,054
082150	Admin Allocated - Aged & Disabled		\$9,138	\$0	\$10,179	\$0	\$9,866
<b>Sub Total - AGED &amp; DISABLED OTHER OP/EXP</b>		\$0	\$26,052	\$0	\$29,429	\$0	\$44,920

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

		Annual Statements 2012-2013				Adopted Budget 2013-2014	
		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OPERATING INCOME</b>							
<b>Sub Total - AGED &amp; DISABLED OTHER OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - AGED &amp; DISABLED OTHER</b>		\$0	\$26,052	\$0	\$29,429	\$0	\$44,920
<b>OTHER WELFARE</b>							
<b>OPERATING EXPENDITURE</b>							
083150	Admin Allocated - Other Welfare		\$27,415	\$0	\$17,631	\$0	\$17,089
New	Youth Officer Salary		\$0	\$0	\$7,000	\$0	\$24,400
New	Youth Officer Superannuation		\$0	\$0	\$630	\$0	\$2,257
083100	Youth Council Expenses		\$20,666	\$0	\$11,545	\$0	\$6,375
New	Youth Railway Carriage		\$0	\$0	\$0	\$0	\$52
<b>Sub Total - OTHER WELFARE OP/EXP</b>		\$0	\$48,080	\$0	\$36,806	\$0	\$50,173
<b>OPERATING INCOME</b>							
083001	Youth Grants	(\$10,545)		(\$10,545)	\$0	\$0	\$0
083002	Youth Council - Misc Income	(\$637)		(\$100)	\$0	(\$200)	\$0
<b>Sub Total - OTHER WELFARE OP/INC</b>		(\$11,182)	\$0	(\$10,645)	\$0	(\$200)	\$0
<b>Total - OTHER WELFARE</b>		(\$11,182)	\$48,080	(\$10,645)	\$36,806	(\$200)	\$50,173
<b>Total - EDUCATION &amp; WELFARE</b>		(\$17,957)	\$99,135	(\$17,419)	\$93,885	(\$8,329)	\$123,123
<b>HOUSING</b>							
<b>STAFF HOUSING</b>							
<b>OPERATING EXPENDITURE</b>							
091100	Staff Housing	\$0	\$15,059	\$0	\$16,591	\$0	\$13,385
091102	Admin Allocated - Staff Housing	\$0	(\$636)	\$0	\$10,179	\$0	\$9,866
091190	Depreciation - Staff Housing	\$0	\$4,714	\$0	\$5,322	\$0	\$5,322
091150	Staff Housing - Less Amt Allocated to Admin.		(\$10,044)	\$0	(\$21,278)	\$0	(\$27,647)
<b>Sub Total - STAFF HOUSING OP/EXP</b>		\$0	\$9,094	\$0	\$10,814	\$0	\$926
<b>OPERATING INCOME</b>							
092006	Rent 6 Nix St	(\$1,855)	\$0	(\$1,855)	\$0	(\$1,855)	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		(\$1,855)	\$0	(\$1,855)	\$0	(\$1,855)	\$0
<b>Total - STAFF HOUSING</b>		(\$1,855)	\$9,094	(\$1,855)	\$10,814	(\$1,855)	\$926

# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### HOUSING OTHER

#### OPERATING EXPENDITURE

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
092101	Boyup Brook Citizens Lodge		\$10,249	\$0	\$10,249	\$0	\$11,172
092100	Aged Needs Initiatives		\$3,320	\$0	\$0	\$0	\$0
092190	Depreciation - Boyup Brook Citizens Lodge		\$5,830	\$0	\$7,000	\$0	\$7,000
092102	Community Housing - Units	\$0	\$42,196	\$0	\$19,750	\$0	\$14,432
092105	House - 1 Rogers Ave		\$3,900	\$0	\$11,006	\$0	\$4,588
092106	Wilga - Demolition House/trees		\$16,011	\$0	\$16,011	\$0	\$0
New - Loan 115 Interest			\$0	\$0	\$0	\$0	\$4,990
092120	Reimburseable Expense - Rentals		\$0	\$0	\$0	\$0	\$0
092150	Admin Allocation - Other Housing		\$9,138	\$0	\$10,179	\$0	\$9,866
092192	Depreciation - House - 1 Rogers Ave		\$3,480	\$0	\$4,064	\$0	\$4,064
092191	Depreciation - Other Housing		\$3,596	\$0	\$4,199	\$0	\$4,199
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$0	\$97,721	\$0	\$82,458	\$0	\$60,311

#### OPERATING INCOME

092001	Rent 24A Proctor St	(\$34,205)	\$0	(\$6,500)	\$0	(\$6,500)	\$0
092002	Rent 24B Proctor St	(\$6,500)	\$0	(\$6,500)	\$0	(\$6,500)	\$0
092003	Rent 16A Forrest St	(\$5,325)	\$0	(\$5,325)	\$0	(\$5,325)	\$0
092004	Rent 16B Forrest St	(\$7,540)	\$0	(\$7,540)	\$0	(\$7,540)	\$0
092005	Rent 1 Rogers St	(\$16,467)		(\$19,760)		(\$16,465)	\$0
New	Grant CLGF Regional Independent Living Units	\$0		\$0		\$0	\$0
New	Grant CLGF Individual Independent Living Units	\$0		\$0		\$0	\$0
New	Grant Lodge	\$0		\$0		\$0	\$0
092007	Housing Reimbursements	\$0	\$0	(\$16,100)	\$0	\$0	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$70,037)	\$0	(\$61,725)	\$0	(\$42,330)	\$0

#### Total - HOUSING OTHER

(\$70,037)	\$97,721	(\$61,725)	\$82,458	(\$42,330)	\$60,311
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#### Total - HOUSING

(\$71,891)	\$106,815	(\$63,580)	\$93,272	(\$44,185)	\$61,238
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### COMMUNITY AMENITIES

#### SANITATION - HOUSEHOLD REFUSE

#### OPERATING EXPENDITURE

101100	Refuse Collection Boyup Brook Townsite Expense	\$0	\$39,866	\$0	\$49,578	\$0	\$53,753
101101	Recycling Collection Boyup Brook Town Site	\$0	\$2,276	\$0	\$2,700	\$0	\$4,151
101106	Transfer Station Employee Costs		\$4,160	\$0	\$1,680	\$0	\$32,423
101102	Boyup Brook Transfer Station Costs	\$0	\$60,595	\$0	\$48,284	\$0	\$24,567
101103	Land Fill Disposal Site		\$32,474	\$0	\$36,100	\$0	\$30,135
101104	Townsite Street Bins Collection		\$3,184	\$0	\$4,164	\$0	\$3,707
101105	Waste Management Satellite Towns		\$4,209	\$0	\$5,000	\$0	\$4,191
101016	Interest Paid Loan 112 - Rubbish Tip	\$0	\$884	\$0	\$1,529	\$0	\$1,374
101107	Drum Muster Expenses	\$0	\$0	\$0	\$0	\$0	\$0
101150	Admin Allocated - Waste Management	\$0	\$18,277	\$0	\$20,358	\$0	\$19,733
101190	Depreciation - Waste Management	\$0	\$7,694	\$0	\$8,463	\$0	\$8,463
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>		\$0	\$173,618	\$0	\$177,856	\$0	\$182,497

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OPERATING INCOME</b>							
101001	Refuse Collection Charges - Rates	(\$81,747)	\$0	(\$81,840)	\$0	(\$86,546)	\$0
101002	Waste Disposal Charges	(\$9,480)	\$0	(\$7,000)	\$0	(\$9,400)	\$0
101003	Recycling Scheme Income	(\$7,834)	\$0	(\$245)	\$0	(\$2,000)	\$0
New	Income from Scrap Metal	\$0	\$0	(\$2,000)	\$0	(\$2,000)	\$0
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>		(\$99,061)	\$0	(\$91,085)	\$0	(\$99,946)	\$0
<b>Total - SANITATION HOUSEHOLD REFUSE</b>		(\$99,061)	\$173,618	(\$91,085)	\$177,856	(\$99,946)	\$182,497
<b>SEWERAGE</b>							
<b>EFFLUENT DRAINAGE SYSTEM</b>							
<b>OPERATING EXPENDITURE</b>							
103100	Septic Tank Inspection Expenses	\$0	\$431	\$0	\$226	\$0	\$480
103101	Liquid Waste Disposal Site (Stanton Road)	\$0	\$1,123	\$0	\$1,123	\$0	\$1,425
<b>Sub Total - SEWERAGE OP/EXP</b>		\$0	\$1,554	\$0	\$1,349	\$0	\$1,905
<b>OPERATING INCOME</b>							
103001	Septic Tank - Inspection Fees	(\$1,746)	\$0	(\$1,000)	\$0	(\$1,700)	\$0
New	CLGF Individual Grant Sewer	\$0	\$0	\$0	\$0	\$0	\$0
New	Grant/Owner Contributions Sewer	\$0	\$0	\$0	\$0	\$0	\$0
103002	Septic Licence Fees	(\$226)	\$0	(\$370)	\$0	(\$200)	\$0
<b>Sub Total - SEWERAGE OP/INC</b>		(\$1,972)	\$0	(\$1,370)	\$0	(\$1,900)	\$0
<b>Total - SEWERAGE</b>		(\$1,972)	\$1,554	(\$1,370)	\$1,349	(\$1,900)	\$1,905
<b>PROTECTION OF THE ENVIRONMENT</b>							
<b>OPERATING EXPENDITURE</b>							
New	Landcare Sustainability	\$0	\$0	\$0	\$0	\$0	\$0
New	BBG Offices	\$0	\$0	\$0	\$0	\$0	\$0
107101	Fruit Fly Program	\$0	\$0	\$0	\$660	\$0	\$660
104100	Blackwood Catchment Zone	\$0	\$264	\$0	\$264	\$0	\$265
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>		\$0	\$264	\$0	\$924	\$0	\$925
<b>OPERATING INCOME</b>							
New	Landcare Sustainability Officer	\$0	\$0	\$0	\$0	\$0	\$0
New	Fruit Fly Program Income	\$0	\$0	(\$660)	\$0	(\$660)	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>		\$0	\$0	(\$660)	\$0	(\$660)	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		\$0	\$264	(\$660)	\$924	(\$660)	\$925

# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### TOWN PLANNING AND REGIONAL DEVELOPMENT

#### OPERATING EXPENDITURE

105100	Town Planning Admin & Control	\$0	\$47,060	\$0	\$55,000	\$0	\$55,000
105101	Admin Allocation - Town Planning	\$0	\$18,277	\$0	\$20,358	\$0	\$19,733
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$0	\$65,337	\$0	\$75,358	\$0	\$74,733

#### OPERATING INCOME

105001	Planning Application Fees	(\$5,404)	\$0	(\$5,139)	\$0	(\$1,000)	\$0
105002	Subdivision Clearance Charges	(\$660)	\$0	(\$500)	\$0	(\$600)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$6,064)	\$0	(\$5,639)	\$0	(\$1,600)	\$0

#### Total - TOWN PLANNING & REGIONAL DEVELOPMENT

(\$6,064)	\$65,337	(\$5,639)	\$75,358	(\$1,600)	\$74,733
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### OTHER COMMUNITY AMENITIES

#### OPERATING EXPENDITURE

106101	Cemetery - Operation	\$0	\$16,079	\$0	\$9,718	\$0	\$9,518
New	Cemetery Consultants	\$0	\$0	\$0	\$5,000	\$0	\$0
New	Administration Allocated	\$0	\$0	\$0	\$10,179	\$0	\$9,866
106102	Public Toilets - Operation	\$0	\$13,605	\$0	\$20,620	\$0	\$25,989
106104	Boyup Brook Entry Statements	\$0	\$0	\$0	\$255	\$0	\$245
106103	Street Furniture	\$0	\$452	\$0	\$3,557	\$0	\$3,460
106150	Admin Allocation - Other Community Amenities	\$0	\$9,138	\$0	\$10,179	\$0	\$9,866
106190	Depreciation - Street Furniture	\$0	\$436	\$0	\$509	\$0	\$509
106191	Depreciation - Public Toilets	\$0	\$2,915	\$0	\$1,785	\$0	\$1,785
106192	Depreciation - Other Community Services	\$0	\$468	\$0	\$4,000	\$0	\$4,000
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>		\$0	\$43,093	\$0	\$65,802	\$0	\$65,239

#### OPERATING INCOME

106001	Cemetery Burial Fees	(\$3,614)	\$0	(\$3,000)	\$0	(\$3,500)	\$0
106003	Cemetery - Reservation Fees	(\$227)	\$0	\$0	\$0	(\$200)	\$0
New	Niche Wall Fees	\$0	\$0	(\$100)	\$0	\$0	\$0
106002	License/Other Fees BB Cemetery	(\$227)	\$0	(\$227)	\$0	(\$200)	\$0
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>		(\$4,068)	\$0	(\$3,327)	\$0	(\$3,900)	\$0

#### Total - OTHER COMMUNITY AMENITIES

(\$4,068)	\$43,093	(\$3,327)	\$65,802	(\$3,900)	\$65,239
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#### Total - COMMUNITY AMENITIES

(\$111,166)	\$283,866	(\$102,081)	\$321,289	(\$108,006)	\$325,298
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# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

Actual  
2012-13

Adopted Budget  
2012-13

Adopted Budget  
2013-2014

Income

Expenditure

Income

Expenditure

Income

Expenditure

### RECREATION & CULTURE

#### PUBLIC HALL & CIVIC CENTRES

##### OPERATING EXPENDITURE

111100	Boyup Brook Hall - Operation	\$0	\$22,302	\$0	\$30,035	\$0	\$28,991
111102	Halls - Other Public Halls	\$0	\$9,200	\$0	\$23,903	\$0	\$14,179
New	- Consultancy - Sporting Facilities Development Concept Plan	\$0	\$0	\$0	\$0	\$0	\$0
New	- Consultancy - Indoor Heated Swimming Pool Feasibility Study	\$0	\$0	\$0	\$0	\$0	\$0
111103	Hall Hire Bonds Refunded	\$0	\$70	\$0	\$840	\$0	\$500
111150	Admin Allocation - Public Halls	\$0	\$18,277	\$0	\$20,358	\$0	\$19,733
111190	Depreciation - Public Halls	\$0	\$10,941	\$0	\$8,182	\$0	\$8,182
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>		\$0	\$60,790	\$0	\$83,318	\$0	\$71,585

##### OPERATING INCOME

111001	Hall Hire Fees	(\$3,530)	\$0	(\$1,600)	\$0	(\$3,500)	\$0
111002	Hall Hire Bonds	(\$520)	\$0	(\$250)	\$0	(\$500)	\$0
111003	Contributions	(\$1,992)	\$0	(\$1,992)	\$0	(\$1,900)	\$0
111402	Public Buildings - Grants	\$0	\$0	\$0	\$0	\$0	\$0
111020	- Lotteries Grant funding	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>		(\$6,042)	\$0	(\$3,842)	\$0	(\$5,900)	\$0

#### Total - PUBLIC HALL & CIVIC CENTRES

(\$6,042)	\$60,790	(\$3,842)	\$83,318	(\$5,900)	\$71,585
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### OTHER RECREATION & SPORT

##### OPERATING EXPENDITURE

#### Public Parks, Gardens, Reserves Maintenance

113100	Recreation Complex	\$0	\$140,518	\$0	\$110,670	\$0	\$102,946
113109	Walk Trails	\$0	\$884	\$0	\$700	\$0	\$1,009
113110	G206 Townsite Gardens	\$0	\$36,756	\$0	\$99,300	\$0	\$94,904
113112	Reserves and Parks Operations	\$0	\$37,906	\$0	\$36,568	\$0	\$28,767
new	Donation - Boyup Brook Golf club	\$0	\$0	\$0	\$0	\$0	\$0
113119	Other Recreation Facilities	\$0	\$3,968	\$0	\$19,847	\$0	\$11,278
113120	War Memorial	\$0	\$0	\$0	\$0	\$0	\$0
113121	Kidsport Program by Sports/Rec	\$0	\$11,589	\$0	\$8,333	\$0	\$10,000
113150	Admin Allocation - Other Recreation	\$0	\$22,846	\$0	\$25,447	\$0	\$24,665
113124	Support for UBAS	\$0	\$1,926	\$0	\$3,170	\$0	\$2,025
New	Support for ANZAC Day	\$0	\$0	\$0	\$954	\$0	\$1,022
113125	Support for Others	\$0	\$7,683	\$0	\$3,905	\$0	\$7,514
New	Sundry Plant Items	\$0	\$0	\$0	\$0	\$0	\$3,500
113190	Depreciation - Other Recreation	\$0	\$14,491	\$0	\$23,295	\$0	\$23,295
113191	Depreciation - Parks & Gardens	\$0	\$4,222	\$0	\$5,069	\$0	\$5,069
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		\$0	\$282,788	\$0	\$337,258	\$0	\$315,994

# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### OPERATING INCOME

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
New	Rec Ground Use Hire Fees	\$0	\$0	(\$3,056)	\$0	(\$1,900)	\$0
113001	Squash Courts Hire Charges	(\$309)	\$0	(\$500)	\$0	(\$300)	\$0
New	- CLGF Individual Grant -River Park Lions	\$0		\$0	\$0	\$0	\$0
New	- CLGF Individual Grant -River Park Improvements	\$0		\$0	\$0	\$0	\$0
New	- CLGF Individual Grant -Water Harvesting Project	\$0		\$0	\$0	\$0	\$0
New	- Grant New Skatepark	\$0		\$0	\$0	\$0	\$0
New	- Grant Multi Purpose Function Centre	\$0		\$0	\$0	\$0	\$0
New	- CLGF Individual Grant -Multi Purpose Function Centre	\$0		\$0	\$0	\$0	\$0
New	- CLGF Regional Grant -Multi Purpose Function Centre	\$0		\$0	\$0	\$0	\$0
113002	Reimbursements - Other Rec	(\$27,290)	\$0	(\$25,267)	\$0	(\$100)	\$0
New	Reimbursements for Kids Sports Program					(\$5,000)	\$0
I113026	- Proceeds from Sale of Minor Items of Plant	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		(\$27,599)	\$0	(\$28,823)	\$0	(\$7,300)	\$0

### Total - OTHER RECREATION & SPORT

(\$27,599)	\$282,788	(\$28,823)	\$337,258	(\$7,300)	\$315,994
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### SWIMMING POOL

#### OPERATING EXPENDITURE

112100	Swimming Pool General Operations	\$0	\$126,570	\$0	\$120,600	\$0	\$28,362
112101	Swimming Pool Building Costs	\$0	\$25,674	\$0	\$41,260	\$0	\$33,668
112102	Swimming Pool Employee Costs	\$0	\$8,279	\$0	\$2,426	\$0	\$122,520
112103	Interest Paid Loan 114 - upgrade pool bowl	\$0	\$5,824	\$0	\$9,551	\$0	\$9,089
112150	Admin Allocation - Swimming Pool	\$0	\$18,375	\$0	\$20,358	\$0	\$19,733
112190	Depreciation - Swimming Pool	\$0	\$15,458	\$0	\$17,640	\$0	\$17,640
<b>Sub Total - SWIMMING POOL OP/EXP</b>		\$0	\$200,180	\$0	\$211,835	\$0	\$231,012

#### OPERATING INCOME

new	State Govt Swimming Pool Subsidy	\$0	\$0	(\$3,000)	\$0	(\$3,000)	\$0
112001	Swimming Lesson Fees	(\$1,221)	\$0	(\$500)	\$0	(\$1,200)	\$0
112003	Pool Daily Admission Fees	(\$17,299)	\$0	(\$12,000)	\$0	(\$17,200)	\$0
112004	Season Tickets Fees	(\$21,116)	\$0	(\$22,000)	\$0	(\$21,100)	\$0
112005	Pool Hire Fees	(\$836)	\$0	(\$240)	\$0	(\$800)	\$0
112006	Gym Equipment Hire Fees	(\$170)	\$0	(\$200)	\$0	(\$100)	\$0
New	- Grant-Swimming Pool Solar Heating	\$0	\$0	\$0	\$0	\$0	\$0
New	- Community Contribution -Swimming Pool Solar Heating	\$0	\$0	\$0	\$0	\$0	\$0
New	- Grant CLGFI -Swimming Pool Solar Heating	\$0	\$0	\$0	\$0	\$0	\$0
New	Other Income	\$0	\$0	\$0	\$0	\$0	\$0
112007	Pool Teaching Programme Fees	(\$273)	\$0	(\$1,500)	\$0	(\$250)	\$0
<b>Sub Total - SWIMMING POOL OP/INC</b>		(\$40,916)	\$0	(\$39,440)	\$0	(\$43,650)	\$0

### Total - SWIMMING POOL

(\$40,916)	\$200,180	(\$39,440)	\$211,835	(\$43,650)	\$231,012
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# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### LIBRARIES

#### OPERATING EXPENDITURE

115100	Library Operations	\$0	\$187	\$0	\$300	\$0	\$380
115150	Admin Allocation - Libraries	\$0	\$50,261	\$0	\$55,984	\$0	\$54,264
115190	Depreciation - Library	\$0	\$1,706	\$0	\$2,042	\$0	\$2,042

<b>Sub Total - LIBRARIES OP/EXP</b>		\$0	\$52,153	\$0	\$58,326	\$0	\$56,686
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#### OPERATING INCOME

115001	Library Income	\$0	\$0	(\$50)	\$0	\$0	\$0
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<b>Sub Total - LIBRARIES OP/INC</b>		\$0	\$0	(\$50)	\$0	\$0	\$0
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<b>Total - LIBRARIES</b>		\$0	\$52,153	(\$50)	\$58,326	\$0	\$56,686
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### OTHER CULTURE

#### OPERATING EXPENDITURE

116100	Museum	\$0	\$7,369	\$0	\$7,962	\$0	3,801
116101	Craft Hut	\$0	\$3,979	\$0	\$5,198	\$0	\$6,997
116150	Admin Allocated - Other Culture	\$0	\$9,138	\$0	\$10,179	\$0	\$9,866
116190	Depreciation - Other Culture	\$0	\$875	\$0	\$1,051	\$0	\$1,051

<b>Sub Total - OTHER CULTURE OP/EXP</b>		\$0	\$21,362	\$0	\$24,390	\$0	\$21,715
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#### OPERATING INCOME

116001	Reimbursements - Other Culture	(\$98)				(\$100)	\$0
		\$0	\$0	\$0	\$0		

<b>Sub Total - OTHER CULTURE OP/INC</b>		(\$98)	\$0	\$0	\$0	(\$100)	\$0
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<b>Total - OTHER CULTURE</b>		(\$98)	\$21,362	\$0	\$24,390	(\$100)	\$21,715
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<b>Total - RECREATION AND CULTURE</b>		(\$74,655)	\$617,272	(\$72,155)	\$715,127	(\$56,950)	\$696,993
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### TRANSPORT

#### STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION

#### OPERATING EXPENDITURE

		\$0	\$0	\$0	\$0	\$0	\$0
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<b>Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP</b>		\$0	\$0	\$0	\$0	\$0	\$0
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# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### OPERATING INCOME

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
121001	RRG Project Grants	(\$155,000)	\$0	(\$155,000)	\$0	(\$351,333)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$109,888)	\$0	(\$109,888)	\$0	(\$118,055)	\$0
New	Special Bridge funding MRDWA	\$0	\$0	\$0	\$0	(\$801,000)	\$0
121006	Blackspot Grants	\$0	\$0	\$0	\$0	(\$53,333)	\$0
New	CLGF 2012-13 Allocation	\$0	\$0	(\$261,085)	\$0	(\$321,085)	\$0
New	CLGF 2013-14 Allocation	\$0	\$0	\$0	\$0	\$0	\$0
121003	Roads to Recovery Grant	(\$299,973)	\$0	(\$311,620)	\$0	(\$311,621)	\$0
121004	Road Contributions	(\$2,306)	\$0	(\$2,306)	\$0	(\$24,000)	\$0

**Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC**

(\$567,167) \$0 (\$839,899) \$0 (\$1,980,427) \$0

**Total - ST,RDS,BRIDGES,DEPOT - CONST**

(\$567,167) \$0 (\$839,899) \$0 (\$1,980,427) \$0

### STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE

#### OPERATING EXPENDITURE

122100	Depot Building Building Costs	\$0	\$5,625	\$0	\$25,000	\$0	\$29,731
122101	Depot General Operations		\$22,193	\$0	\$0	\$0	\$13,905

#### RURAL ROAD MTCE

122103	Road Maintenance & Repairs		\$836,954		\$91,750	\$0	\$121,128
New	Maintenance Grading		\$0		\$467,301	\$0	\$482,666
122104	Roads Vegetation Clearing Offset Costs		\$11,904		\$24,620	\$0	\$20,187
122105	Repairs & Maint - Bridges	\$0	\$451	\$0	\$60,000	\$0	\$185,233
122106	Shire Radio Network Costs	\$0	\$0	\$0	\$0	\$0	\$0
New	Drains & Culverts		\$0		\$49,800	\$0	\$50,845
New	Verge Pruning	\$0	\$0	\$0	\$78,000	\$0	\$87,780
New	Verge Spraying	\$0	\$0	\$0	\$22,700	\$0	\$26,513
New	Crossovers Maintenance	\$0	\$0	\$0	\$2,400	\$0	\$1,720
New	Town Services Drainage	\$0	\$0	\$0	\$5,800	\$0	\$6,921
new	Town Services - Footpaths	\$0	\$0	\$0	\$3,600	\$0	\$3,403
New	Town Services Road Repairs	\$0	\$0	\$0	\$23,600	\$0	\$27,859
New	Town Services - Tree Pruning	\$0	\$0	\$0	\$20,000	\$0	\$19,844
New	Town Services - Verge Spraying	\$0	\$0	\$0	\$19,498	\$0	\$20,484
New	Road Sweeping	\$0	\$0	\$0	\$7,000	\$0	\$11,457
New	Roman Road Data Pickup	\$0	\$0	\$0	\$9,581	\$0	\$10,000
New	Emergency Services	\$0	\$0	\$0	\$38,184	\$0	\$14,759
122116	Street Lighting	\$0	\$24,999	\$0	\$27,335	\$0	\$26,000
New	Traffic Signs	\$0	\$0	\$0	\$8,610	\$0	\$13,565
New	Road and Path Study	\$0	\$0	\$0	\$0	\$0	\$15,000
New	Rural Street Addressing	\$0	\$0	\$0	\$500	\$0	\$873
122119	Road Maintenance Stock	\$0	\$0	\$0	\$0	\$0	\$0
122150	Admin Allocated - Road Maintenance		\$229,095		\$254,472	\$0	\$246,656
122190	Depreciation - Transport Other	\$0	\$4,159	\$0	\$444,654	\$0	\$4,654
122191	Depreciation - Infrastructure	\$0	\$5,098	\$0	\$3,015	\$0	\$440,000
122192	Depreciation Roads	\$0	\$0	\$0	\$0	\$0	\$3,015
122140	Loss on Sale of Assets		\$37,616		\$39,351	\$0	\$0
122118	Sundry Plant & Equipment	\$0	\$5,672	\$0	\$6,000	\$0	\$6,500

**Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP**

\$0 \$1,183,767 \$0 \$1,732,771 \$0 \$1,890,698

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## OPERATING INCOME

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
New	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
122002	Profit on Disposal of Assets	(\$2,225)	\$0	(\$72,016)	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items	\$0	\$0	(\$50)	\$0	\$0	\$0

**Sub Total - MTCE STREETS ROADS DEPOTS OP/INC** (\$2,225) \$0 (\$72,066) \$0 \$0 \$0

**Total - MTCE STREETS ROADS DEPOTS** (\$2,225) \$1,183,767 (\$72,066) \$1,732,771 \$0 \$1,890,698

## TRAFFIC CONTROL

### OPERATING EXPENDITURE

125150	Administration Allocated - Traffic Control	\$0	\$68,537	\$0	\$76,345	\$0	\$73,997
New	Airfield New Site Feasibility Study	\$0	\$0	\$0	\$0	\$0	\$0
126100	Airstrip	\$0	\$1,582	\$0	\$3,220	\$0	\$23,317

**Sub Total - TRAFFIC CONTROL OP/EXP** \$0 \$70,119 \$0 \$79,565 \$0 \$97,314

### OPERATING INCOME

125001	Licensing Service	(\$30,699)	\$0	(\$31,080)	\$0	(\$30,900)	\$0
125002	Motor Vehicle Plates	(\$259)	\$0	(\$182)	\$0	(\$200)	\$0
New	Subdivision Receipts	\$0		\$0	\$0	\$0	\$0

**Sub Total - TRAFFIC CONTROL OP/INC** (\$30,958) \$0 (\$31,262) \$0 (\$31,100) \$0

**Total - TRAFFIC CONTROL** (\$30,958) \$70,119 (\$31,262) \$79,565 (\$31,100) \$97,314

**Total - TRANSPORT** (\$600,350) \$1,253,886 (\$943,227) \$1,812,336 (\$2,011,527) \$1,988,012

# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

Actual

2012-13

Income

Expenditure

Adopted Budget

2012-13

Income

Expenditure

Adopted Budget

2013-2014

Income

Expenditure

### TOURISM AND AREA PROMOTION

#### OPERATING EXPENDITURE

132110	Tourist Bay	\$0	\$800	\$0	\$1,110	\$0	\$1,626
132100	Boyup Brook Tourist Committee	\$0	\$15,000	\$0	\$28,393	\$0	\$13,064
132101	Blackwood Valley Marketing Assn	\$0	\$2,000	\$0	\$0	\$0	\$0
132103	Community Development Officer	\$0	\$54,185	\$0	\$47,332	\$0	\$50,991
New	Superannuation	\$0	\$0	\$0	\$6,205	\$0	\$6,206
New	Insurance	\$0	\$0	\$0	\$0	\$0	\$2,074
New	Community Development Expenses					\$0	\$10,000
New	WBSA - Trails Project	\$0	\$0	\$0	\$0	\$0	\$0
132109	Small Business Centre Warren Blackwood	\$0	\$2,500	\$0	\$2,500	\$0	\$0
132104	Tourist Centre	\$0	\$11,859	\$0	\$13,833	\$0	\$14,437
132102	Support for Country Music Festival	\$0	\$3,934	\$0	\$346,562	\$0	\$300,000
132106	Promotion Activities	\$0	\$25,360	\$0	\$0	\$0	\$5,000
132111	Carnaby Beetle Collection	\$0	\$0	\$0	\$0	\$0	\$0
132150	Admin Allocated Tourism	\$0	\$31,984	\$0	\$35,626	\$0	\$34,532
132190	Depreciation - Tourism/Area Promotion	\$0	\$1,801	\$0	\$2,162	\$0	\$2,162
132107	Flax Mill Complex General Operations	\$0	\$1,820	\$0	\$0	\$0	\$35,818
132108	Caravan Park/Flax Mill Complex Building Operation	\$0	\$82,307	\$0	\$75,059	\$0	\$58,422
132401	Flax Mill Complex Long Term Planning	\$0	\$0	\$0	\$30,000	\$0	\$0
132149	Flaxmill Upgrades interest on loans	\$0	\$0	\$0	\$3,535	\$0	\$3,535
New	Country Music Club - Loans	\$0	\$0	\$0	\$0	\$0	\$0
New	Consultancy Caravan Park Development Plan Feasibility Study	\$0	\$0	\$0	\$0	\$0	\$0
132191	Depreciation - Caravan Pk/Flax	\$0	\$5,170	\$0	\$5,544	\$0	\$5,544
132151	Admin Allocated Caravan Pk	\$0	\$9,138	\$0	\$10,179	\$0	\$9,866

#### Sub Total - TOURISM & AREA PROMOTION OP/EXP

\$0 \$247,857 \$0 \$608,040 \$0 \$553,277

#### OPERATING INCOME

132001	BB Tourist Centre	\$0	\$0	(\$12,128)	\$0	\$0	\$0
132002	Caravan Park & Complex Fees & Charges	(\$52,780)	\$0	(\$57,500)	\$0	(\$52,780)	\$0
New	Grant CLGF Regional Park Home Development	\$0	\$0	\$0	\$0	\$0	\$0
New	Grant CLGF Individual - Caravan Park Ablution Facilities	\$0	\$0	\$0	\$0	\$0	\$0
New	Grant Caravan Park Ablution Facilities& Complex Charges	\$0	\$0	\$0	\$0	\$0	\$0
132003	Flax Mill Sheds Storage Charges	(\$7,504)	\$0	(\$10,000)	\$0	(\$7,503)	\$0
I132008	Grant - Flax Mill Painting	\$0	\$0	\$0	\$0		
132004	SWDC Grant - promotions	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
I132020	Country Music Club - Self Supporting Loan Interest Repayment	\$0	\$0	\$0	\$0	\$0	\$0
132005	Country Music Club - CDO share	(\$15,000)	\$0	(\$20,000)	\$0	\$0	\$0
132007	Other Income	(\$1,800)	\$0	\$0	\$0	(\$1,000)	\$0

#### Sub Total - TOURISM & AREA PROMOTION OP/INC

(\$81,084) \$0 (\$103,628) \$0 (\$65,283) \$0

#### Total - TOURISM & AREA PROMOTION

(\$81,084) \$247,857 (\$103,628) \$608,040 (\$65,283) \$553,277

### BUILDING CONTROL

#### OPERATING EXPENDITURE

133100	Building Control	\$0	\$15,911	\$0	\$26,258	\$0	\$24,111
133101	Building Control - Other Costs	\$0	\$841	\$0	\$1,200	\$0	\$1,200
133150	Admin Allocated - Building Control Expenses	\$0	\$9,138	\$0	\$10,179	\$0	\$9,866

#### Sub Total - BUILDING CONTROL OP/EXP

\$0 \$25,890 \$0 \$37,637 \$0 \$35,177

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## OPERATING INCOME

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
133001	Building Licences (UFEE)	(\$10,726)	\$0	(\$10,000)	\$0	(\$10,000)	\$0
133002	BCITF Levy - Commission	(\$138)	\$0	(\$120)	\$0	(\$100)	\$0
133003	Builders Services Levy - Commission	(\$219)	\$0	(\$250)	\$0	(\$200)	\$0

## Sub Total - BUILDING CONTROL OP/INC

(\$11,083)	\$0	(\$10,370)	\$0	(\$10,300)	\$0
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## Total - BUILDING CONTROL

(\$11,083)	\$25,890	(\$10,370)	\$37,637	(\$10,300)	\$35,177
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## SALEYARDS AND MARKETS

## OPERATING EXPENDITURE

134100	Saleyards	\$0	\$5,832	\$0	\$2,795	\$0	\$4,160
134190	Depreciation - Saleyards & Markets	\$0	\$240	\$0	\$0	\$0	\$0

## Sub Total - SALEYARDS AND MARKETS OP/EXP

\$0	\$6,071	\$0	\$2,795	\$0	\$4,160
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## OPERATING INCOME

134001	Reimbursements - Saleyards	(\$2,000)	\$0	(\$2,000)	\$0	(\$1,900)	\$0
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## Sub Total - SALEYARDS AND MARKETS OP/INC

(\$2,000)	\$0	(\$2,000)	\$0	(\$1,900)	\$0
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## Total - SALEYARDS AND MARKETS

(\$2,000)	\$6,071	(\$2,000)	\$2,795	(\$1,900)	\$4,160
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## OTHER ECONOMIC SERVICES

## OPERATING EXPENDITURE

135100	Standpipes	\$0	\$2,578	\$0	\$2,780	\$0	\$12,836
135101	Blackwood Regional Centre Operations		\$6,000		\$6,000	\$0	\$0
135102	Economic Development Projects		\$729		\$729	\$0	\$0
New	Land Development - Interest on Loan		\$0		\$0	\$0	\$0
New	Abel Street Shop					\$0	\$15,000
135150	Admin Allocated - Other Economic Development	\$0	\$9,138	\$0	\$10,179	\$0	\$9,866
135190	Depreciation - Develop/Facilities	\$0	\$730	\$0	\$852	\$0	\$0

## Sub Total - OTHER ECONOMIC SERVICES OP/EXP

\$0	\$19,175	\$0	\$20,540	\$0	\$37,702
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## OPERATING INCOME

135001	Standpipe Water	(\$2,982)	\$0	(\$3,500)	\$0	(\$2,900)	\$0
New	Abel Street Shop Rental	\$0	\$0	\$0	\$0	(\$8,000)	\$0
New - CLGF Grant		\$0		(\$60,000)		\$0	\$0

## Sub Total - OTHER ECONOMIC SERVICES OP/INC

(\$2,982)	\$0	(\$63,500)	\$0	(\$10,900)	\$0
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## Total - OTHER ECONOMIC SERVICES

(\$2,982)	\$19,175	(\$63,500)	\$20,540	(\$10,900)	\$37,702
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## Total - ECONOMIC SERVICES

(\$97,149)	\$298,993	(\$179,498)	\$669,012	(\$88,383)	\$630,317
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# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

	Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
	Income	Expenditure	Income	Expenditure	Income	Expenditure

### OTHER PROPERTY AND SERVICES

#### PRIVATE WORKS

##### OPERATING EXPENDITURE

141100	Private Works - Costs	\$0	\$5,086	\$0	\$10,000	\$0	\$8,460
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<b>Sub Total - PRIVATE WORKS OP/EXP</b>		\$0	\$5,086	\$0	\$10,000	\$0	\$8,460
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##### OPERATING INCOME

141001	Private Works - Recoup Charges	(\$9,000)	\$0	(\$10,000)	\$0	(\$10,000)	\$0
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<b>Sub Total - PRIVATE WORKS OP/INC</b>		(\$9,000)	\$0	(\$10,000)	\$0	(\$10,000)	\$0
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<b>Total - PRIVATE WORKS</b>		(\$9,000)	\$5,086	(\$10,000)	\$10,000	(\$10,000)	\$8,460
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#### PUBLIC WORKS OVERHEADS

##### OPERATING EXPENDITURE

143100	Supervision	\$0	\$236,391	\$0	\$295,732	\$0	\$330,233
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143114	Less Amount Allocated To Members	\$0	\$0	\$0	(\$5,000)	\$0	(\$5,000)
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143101	Consultant Engineer	\$0	\$11,792	\$0	\$5,000	\$0	\$20,000
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143102	Works Manager Vehicle Op Costs	\$0	\$4,093	\$0	\$6,717	\$0	\$6,220
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E143012 - Waste Oil Disposal Costs		\$0	\$0	\$0	\$800	\$0	\$0
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143103	FBT Works Staff	\$0	\$3,841	\$0	\$2,521	\$0	\$3,845
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143104	Insurance on Works	\$0	\$35,695	\$0	\$50,755	\$0	\$45,190
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143105	Superannuation of Workmen	\$0	\$85,178	\$0	\$69,282	\$0	\$78,157
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143106	PWOH Leave - Depot	\$0	\$186,363	\$0	\$105,607	\$0	\$108,456
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143107	Protective Clothing	\$0	\$3,618	\$0	\$2,850	\$0	\$3,620
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143108	Uniforms		\$2,951		\$4,000	\$0	\$3,000
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143109	Training & Meeting Expenses		\$28,335		\$17,666	\$0	\$14,570
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143110	Occupational Health & Safety	\$0	\$12,908	\$0	\$10,700	\$0	\$10,700
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143111	Other Expenses	\$0	\$4,674	\$0	\$6,510	\$0	\$4,750
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New	Conferences and Training Courses (MOW)	\$0	\$0	\$0	\$0	\$0	\$3,000
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143150	Admin Allocated - Works Overhead	\$0	\$18,277	\$0	\$20,358	\$0	\$19,733
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143180	LESS PWOH ALLOCATED - PROJECTS	\$0	(\$577,100)	\$0	(\$552,771)	\$0	(\$646,474)
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<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		\$0	\$57,017	\$0	\$41,127	\$0	\$0
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##### OPERATING INCOME

New	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
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New	Training Subsidies	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
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<b>Total - PUBLIC WORKS OVERHEADS</b>		\$0	\$57,017	\$0	\$41,127	\$0	\$0
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# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### PLANT OPERATION COSTS

#### OPERATING EXPENDITURE

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
144100	Repair Wages		\$86,194	\$0	\$64,218	\$0	\$65,642
E144000	- Superannuation		\$0	\$0	\$6,834	\$0	\$6,835
144101	Fuel & Oil	\$0	\$157,658	\$0	\$188,037	\$0	\$177,500
144102	Tyres & Tubes	\$0	\$16,948	\$0	\$20,000	\$0	\$20,000
144103	Parts and Repairs	\$0	\$46,399	\$0	\$44,000	\$0	\$46,500
144104	Licenses	\$0	\$10,744	\$0	\$5,265	\$0	\$10,750
144105	Insurance	\$0	\$24,068	\$0	\$26,263	\$0	\$33,277
144106	Blades & Points	\$0	\$9,130	\$0	\$12,000	\$0	\$12,000
144107	Expendable Tools	\$0	\$3,171	\$0	\$3,000	\$0	\$3,200
144108	Freight Costs	\$0	\$2,923	\$0	\$3,500	\$0	\$0
New	Workers Compensation Insurance		\$0		\$0	\$0	\$2,194
144150	Admin Allocated	\$0	\$4,569	\$0	\$5,089	\$0	\$4,933
144190	Depreciation - Plant	\$0	\$161,482	\$0	\$187,000	\$0	\$187,000
144180	LESS PCO ALLOCATED - PROJECTS	\$0	(\$498,414)	\$0	(\$565,206)	\$0	(\$569,831)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$24,872	\$0	\$0	\$0	\$0

#### OPERATING INCOME

144001	Diesel Rebate	(\$15,712)	\$0	(\$11,110)	\$0	(\$12,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$15,712)	\$0	(\$11,110)	\$0	(\$12,000)	\$0

#### Total - PLANT OPERATIONS COSTS

(\$15,712)	\$24,872	(\$11,110)	\$0	(\$12,000)	\$0
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### MATERIALS AND STOCK

#### OPERATING EXPENDITURE

000000	Opening Stock	\$0	\$0	\$0	\$0	\$0	\$0
000000	Material Purchases	\$0	\$0	\$0	\$0	\$0	\$0
000000	Less Material Allocated	\$0	\$0	\$0	\$0	\$0	\$0
000000	Closing Stock	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0

#### Total - MATERIALS AND STOCK

\$0	\$0	\$0	\$0	\$0	\$0
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### SALARIES AND WAGES

#### OPERATING EXPENDITURE

145100	Gross Total Salaries and Wages	\$0	\$2,060,593	\$0	\$2,066,658	\$0	\$2,178,470
145130	LESS SALS/WAGES ALLOCATED	\$0	(\$2,082,184)	\$0	(\$2,066,658)	\$0	(\$2,178,470)
Sub Total - SALARIES AND WAGES OP/EXP		\$0	(\$21,592)	\$0	\$0	\$0	\$0

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure

### OPERATING INCOME

143001	Workers Compensation	(\$12,385)	\$0	(\$12,775)	\$0	\$0	\$0
<b>Sub Total - SALARIES AND WAGES OP/INC</b>		(\$12,385)	\$0	(\$12,775)	\$0	\$0	\$0
<b>Total - SALARIES AND WAGES</b>		(\$12,385)	(\$21,592)	(\$12,775)	\$0	\$0	\$0

### ADMINISTRATION

#### OPERATING EXPENDITURE

146100	Advertising	\$0	\$0	\$0	\$15,000	\$0	\$15,000
146101	Audit Fees	\$0	\$0	\$0	\$16,000	\$0	\$16,500
146102	Bank Fees	\$0	\$0	\$0	\$5,500	\$0	\$6,000
146103	Administration Bldg Costs	\$0	\$7,536	\$0	\$31,255	\$0	\$27,873
146104	Administration General Operations		\$670,654		\$9,500	\$0	\$5,100
146127	Interest on Loan Admin Building		\$0		\$1,604	\$0	\$1,497
146110	IT System Operation & maintenance		\$0		\$78,377	\$0	\$42,500
146105	Administration Staff Employee Costs		\$66,051		\$491,138	\$0	\$513,663
146106	Consultants		\$109,059		\$102,357	\$0	\$82,200
146107	Asset Management		\$5,428		\$36,000	\$0	\$0
146108	Insurance		\$0		\$29,701	\$0	\$39,972
New	Depreciation - Administration Vehicle		\$0		\$2,004	\$0	\$0
146109	Legal Expenses		\$0		\$17,000	\$0	\$17,000
146111	Office Equipment Maintenance		\$0		\$20,000	\$0	\$14,090
146112	Administration - Postage & Freight		\$998		\$7,008	\$0	\$800
146113	Printing and Stationery		\$0		\$12,000	\$0	\$9,200
New	Superannuation		\$0		\$59,132	\$0	\$59,140
146114	Administration Vehicle Costs		\$11,525		\$20,000	\$0	\$9,500
146115	Administration - Fringe Benefits Tax		\$10,632		\$11,464	\$0	\$10,650
146116	Workforce Planning Project		\$14,123		\$0	\$0	\$11,000
146118	Subscriptions		\$0		\$8,016	\$0	\$8,300
146117	Employers Indemnity Insurance		\$0		\$16,882	\$0	\$0
New	Uniform Allowance		\$0		\$950	\$0	\$3,300
New	Occupational Health & Safety Costs		\$0		\$800	\$0	\$800
146119	Administration Staff Housing		\$0		\$21,278	\$0	\$27,647
146121	Telephones		\$0		\$17,000	\$0	\$13,999
146123	Conferences/Training/Professional Development		\$0		\$6,600	\$0	\$12,000
146122	Minor Furn & Equip Under \$2000		\$0		\$1,232	\$0	\$0
New	Office Administration Costs		\$0		\$1,200	\$0	\$0
146190	Depreciation - Administration		\$25,513		\$26,385	\$0	\$26,385
146150	Less Administration Costs Alloc		(\$894,108)		(\$1,017,888)	\$0	(\$974,116)
146701	Town Site Strategy Planning	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/EXP</b>		\$0	\$27,410	\$0	\$47,495	\$0	\$0



# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OPERATING INCOME</b>							
146001	Reimbursements - Administration	(\$8,247)	\$0	(\$6,000)	\$0	(\$3,000)	\$0
146002	Prior Year Correction	(\$13,566)				\$0	\$0
New	Profit on Sale of Asset					(\$868)	\$0
146700	Grants - DLG Workforce Planning	(\$25,000)	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0		
<b>Sub Total - ADMINISTRATION OP/INC</b>		(\$46,813)	\$0	(\$6,000)	\$0	(\$3,868)	\$0
<b>Total - ADMINISTRATION</b>		(\$46,813)	\$27,410	(\$6,000)	\$47,495	(\$3,868)	\$0
<b>Total - OTHER PROPERTY AND SERVICES</b>		(\$83,909)	\$92,793	(\$39,885)	\$98,622	(\$25,868)	\$8,460

## FUND TRANSFERS

### EXPENDITURE

000000	Transfer to Plant & Vehicle	\$0	\$0	\$0	\$116,938	\$0	181,247
000000	Transfer to Leave	\$0	\$0	\$0	\$6,330	\$0	5,165
000000	Transfer to Depot Reserve	\$0	\$0	\$0	\$8,204	\$0	434
000000	Transfer to Community Housing	\$0	\$0	\$0	\$9,715	\$0	13,511
000000	Transfer to Emergency Reserve	\$0	\$0	\$0	\$1,459	\$0	1,681
000000	Transfer to Insurance Claims	\$0	\$0	\$0	\$509	\$0	586
000000	Transfer to Flaxmill Sheds	\$0	\$0	\$0	\$1,370	\$0	1,014
000000	Transfer to Recreation Facilities	\$0	\$0	\$0	\$5,976	\$0	5,312
000000	Transfer to Commercial Reserve	\$0	\$0	\$0	\$44,317	\$0	21,137
000000	Transfer to Bush Fire Radios	\$0	\$0	\$0	\$919	\$0	665
000000	Transfer to Rylington Park		\$0		\$0	\$0	-
000000	Transfer to Infrastructure	\$0	\$0	\$0	\$832	\$0	599
000000	Transfer to Bridges Reserve		\$0		\$12,042	\$0	-
000000	Transfer to Medical Services Reserve		\$0		\$8,038	\$0	212
000000	Transfer to Swimming Pool Reserve		\$0		\$10,410	\$0	20,662
000000	Transfer to Boyup Brook Town Hall		\$0		\$1,678	\$0	-
000000	Transfer to Administration Centre		\$0		\$71	\$0	82
000000	Transfer to Building Maintenance		\$0		\$6,427	\$0	26
000000	Transfer to Aged Accommodation		\$0		\$923	\$0	1,063
000000	Transfer to Roads to Recovery Supplementary		\$0		\$0	\$0	-
000000	Transfer to Road Contributions		\$0		\$1,164	\$0	886
000000	Transfer to IT Reserve		\$0		\$3,425	\$0	848
000000	Transfer to Transfer Station		\$0		\$2,626	\$0	4
000000	Transfer to Caravan Park		\$0		\$5,373	\$0	5,096
000000	Transfer to Library Furniture		\$0		\$201	\$0	44
<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>		\$0	\$214,888	\$0	\$248,947	\$0	\$260,273

# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

### INCOME

	Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000 Transfer from Plant & Vehicle	(\$250,250)	\$0	(\$250,250)	\$0	\$0	\$0
000000 Transfer from Leave	(\$47,266)	\$0	(\$47,266)	\$0	\$0	\$0
000000 Transfer from Depot Reserve	(\$20,000)	\$0	(\$20,000)	\$0	\$0	\$0
000000 Transfer from Community Housing	(\$8,000)	\$0	(\$8,000)	\$0	\$0	\$0
000000 Transfer from Flaxmill Sheds	(\$8,000)	\$0	(\$8,000)	\$0	\$0	\$0
000000 Transfer from Recreation Facilities	(\$25,300)	\$0	(\$25,300)	\$0	\$0	\$0
000000 Transfer from Commercial Reserve	(\$604,722)	\$0	(\$346,206)	\$0	\$0	\$0
000000 Transfer from Bush Fire Radios	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Infrastructure	(\$8,000)	\$0	(\$8,000)	\$0	\$0	\$0
000000 Transfer from Bridges Reserve	(\$59,000)	\$0	(\$60,000)	\$0	\$0	\$0
000000 Transfer from Medical Services Reserve	(\$63,200)	\$0	(\$63,200)	\$0	\$0	\$0
000000 Transfer from Swimming Pool Reserve	(\$5,000)	\$0	(\$5,000)	\$0	\$0	\$0
000000 Transfer from Boyup Brook Town Hall	(\$39,687)	\$0	(\$40,306)	\$0	\$0	\$0
000000 Transfer from Administration Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Building Maintenance	(\$31,400)	\$0	(\$31,400)	\$0	\$0	\$0
000000 Transfer from Aged Accommodation	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Road Contributions	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from IT Reserve	(\$62,714)	\$0	(\$62,714)	\$0	\$0	\$0
000000 Transfer from Transfer Station	(\$64,000)	\$0	(\$65,000)	\$0	\$0	\$0
000000 Transfer from Caravan Park	\$0	\$0	(\$8,000)	\$0	\$0	\$0
000000 Transfer from Library Furniture	\$0	\$0	\$0	\$0	\$0	\$0

### Total - TRANSFER FROM OTHER COUNCIL FUNDS

(\$1,296,539)	\$0	(\$1,048,642)	\$0	\$0	\$0
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### Total - FUND TRANSFER

(\$1,296,539)	\$214,888	(\$1,048,642)	\$248,947	\$0	\$260,273
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000000 (Surplus) / Deficit - Carried Forward

(\$1,323,453)	\$0	(\$1,323,453)	\$0	(\$1,274,199)	\$0
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### Sub Total - SURPLUS C/FWD

(\$1,323,453)	\$0	(\$1,323,453)	\$0	(\$1,274,199)	\$0
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### Total - SURPLUS

(\$1,323,453)	\$0	(\$1,323,453)	\$0	(\$1,274,199)	\$0
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### LONG TERM LOANS

New	Loan Borrowings Advances	\$0	\$0	\$150,000	\$0	\$0	\$0
New	Country Music Club Loan Advances					\$0	\$150,000
						\$0	\$0

### Sub Total - LONG TERM LOANS

\$0	\$0	\$150,000	\$0	\$0	\$150,000
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### Total - DEFERRED ASSETS

\$0	\$0	\$150,000	\$0	\$0	\$150,000
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### LIABILITY LOANS

### EXPENDITURE

New	Principal Repayment on Loans		\$0		\$0	\$45,049
Sub Total - LOAN REPAYMENTS		\$0	\$41,878	\$0	\$45,693	\$45,049

# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## INCOME

		Actual 2012-13		Adopted Budget 2012-13		Adopted Budget 2013-2014	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
New	New Loan Raised - Country Music Club -	\$0	\$0	(\$150,000)	\$0	(\$150,000)	\$0
New	New Loan Raised - Country Music Club -	\$0	\$0	(\$300,000)	\$0	(\$300,000)	\$0
000000	Loan Raised - Medical Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000	Loan Raised - Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0
082001	Aged Needs Initiative Loan	(\$400,000)	\$0	\$0	\$0		
000000	Loan Raised - Land Development Loan No. not budgeted in 2012/13 \$400,000	\$0	\$0	\$0	\$0	\$0	\$0

## Sub Total - LOANS RAISED

(\$400,000)	\$0	(\$450,000)	\$0	(\$450,000)	\$0
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## Total - NON CURRENT LIABILITIES

(\$400,000)	\$41,878	(\$450,000)	\$45,693	(\$450,000)	\$45,049
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000000	Depreciation Written Back	\$0	(\$318,168)	\$0	(\$800,875)	\$0	(\$805,519)
000000	Book Value of Assets Sold Written Back	\$0	(\$129,237)	\$0	(\$274,152)	\$0	(\$16,492)
	Profit on Sale of Assets Written Back	\$2,225		\$72,016	\$0	\$868	\$0
	Loss on Sale of Assets Written Back		(\$37,616)	\$0	(\$57,668)	\$0	\$0
New	Movement in ATO Liability		\$0	\$0	\$0	\$0	\$0
New	Movement in Accrued Wages		\$74,529	\$0	\$0	\$0	\$0
New	Movement in Accrued Interest		\$7,496	\$0	\$0	\$0	\$0
New	Movement in Accrued Expenses		\$10,516	\$0	\$0	\$0	\$0
000000	Long service Leave Liability	\$0	(\$114,771)	\$0	\$0	\$0	\$0

## Sub Total - DEPRECIATION WRITTEN BACK

\$2,225	(\$507,251)	\$72,016	(\$1,132,695)	\$868	(\$822,011)
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## Total - DEPRECIATION

\$2,225	(\$507,251)	\$72,016	(\$1,132,695)	\$868	(\$822,011)
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## FURNITURE AND EQUIPMENT

## HEALTH

## CAPITAL EXPENDITURE

074600	Ultra Sound Machine - (F&E)	\$0	\$56,500	\$0	\$56,500	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$56,500	\$0	\$56,500	\$0	\$0

## Total - HEALTH

\$0	\$56,500	\$0	\$56,500	\$0	\$0
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## FURNITURE AND EQUIPMENT

## RECREATION AND CULTURE

## CAPITAL EXPENDITURE

111501	Hall Dishwasher	\$0	\$7,279	\$0	\$6,000	\$0	\$0
111500	Town Hall Table & Chairs - (F&E)		\$7,871	\$0	\$0	\$0	\$0
112600	Pool Tables & Chairs - Furniture & Equipment		\$5,255	\$0	\$0	\$0	\$0
New	Fridge Town Hall		\$0			\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$20,406	\$0	\$6,000	\$0	\$0

## Total - RECREATION & CULTURE

\$0	\$20,406	\$0	\$6,000	\$0	\$0
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# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

Actual  
2012-13

Adopted Budget  
2012-13

Adopted Budget  
2013-2014

Income

Expenditure

Income

Expenditure

Income

Expenditure

### OTHER PROPERTY AND SERVICES

#### CAPITAL EXPENDITURE

146602	Replacement Konica Printer(F&E)		\$6,900	\$0	\$6,900	\$0	\$0	
146601	IBM Server Upgrade		\$20,883	\$0	\$20,883	\$0	\$0	
146600	Computer Software		\$89,027	\$0	\$48,450	\$0	\$7,451	
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$116,810	\$0	\$76,233	\$0	\$7,451

#### Total - OTHER PROPERTY AND SERVICES

\$0	\$116,810	\$0	\$76,233	\$0	\$7,451
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#### Total - FURNITURE AND EQUIPMENT

\$0	\$193,716	\$0	\$62,500	\$0	\$7,451
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### LAND AND BUILDINGS

#### GOVERNANCE

#### CAPITAL EXPENDITURE

041400	Council Chambers Carpet	\$0	\$6,955	\$0	\$4,800	\$0	\$0
New	Council Chambers Upgrades	\$0	\$0	\$0	\$0	\$0	\$4,147
Sub Total - CAPITAL WORKS		\$0	\$6,955	\$0	\$4,800	\$0	\$4,147

#### TOTAL - GOVERNANCE

\$0	\$6,955	\$0	\$4,800	\$0	\$4,147
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### LAND AND BUILDINGS

#### LAW, ORDER & PUBLIC SAFETY

#### CAPITAL EXPENDITURE

New	Cat Management Facility	\$0	\$0	\$0	\$0	\$0	\$7,600
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$7,600

#### TOTAL - LAW, ORDER & PUBLIC SAFETY

\$0	\$0	\$0	\$0	\$0	\$7,600
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### LAND AND BUILDINGS

#### HEALTH

#### CAPITAL EXPENDITURE

New	Purchase Land and Building	\$0	\$0	\$0	\$0	\$0	\$0
074400	Medical Centre Extensions		\$260,450	\$0	\$0	\$0	\$32,100
074401	House - 5 Rogers Ave - (L&B) Kitchen Upgrade	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$260,450	\$0	\$0	\$0	\$32,100

#### TOTAL - HEALTH

\$0	\$260,450	\$0	\$0	\$0	\$32,100
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# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

Actual  
2012-13

Adopted Budget  
2012-13

Adopted Budget  
2013-2014

Income

Expenditure

Income

Expenditure

Income

Expenditure

### LAND AND BUILDINGS

#### HOUSING

##### CAPITAL EXPENDITURE

091402	7 Knapp Street	\$0	\$0	\$0	\$6,511	\$0	\$12,315
091400	7 Knapp Street - Correct Drainage	\$0	\$2,300	\$0	\$0	\$0	\$0
091401	B8200 Capital Improvements		\$2,850	\$0	\$0	\$0	\$0
091403	B9200 7 Knapp Street Solar Powewr Upgrade	\$0	\$0	\$0	\$0	\$0	\$0
092401	6 Nix Street Capital		\$0			\$0	\$7,000
	New - Reticulation - 24A Proctor Street		\$0	\$0	\$3,000	\$0	\$0
	New - Reticulation - 16A and 16B Forrest Street		\$0	\$0	\$5,000	\$0	\$0
	New - Carpet - 24B Proctor Street		\$0	\$0	\$11,000	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$5,150	\$0	\$25,511	\$0	\$19,315

#### Total - HOUSING

\$0	\$5,150	\$0	\$25,511	\$0	\$19,315
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### LAND AND BUILDINGS

#### COMMUNITY AMENITIES

##### CAPITAL EXPENDITURE

106400	Music Park Ablution Block Construction - (L&B)	\$0	\$79,733	\$0	\$155,000	\$0	\$79,271
New -	Temporary Ablution Caravan Park Boyup Brook CLGF Regional	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$79,733	\$0	\$155,000	\$0	\$79,271

#### Total - COMMUNITY AMENITIES

\$0	\$79,733	\$0	\$155,000	\$0	\$79,271
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### LAND AND BUILDINGS

#### RECREATION AND CULTURE

##### CAPITAL EXPENDITURE

111400	Town Hall Capital	\$0	\$17,573	\$0	\$0	\$0	\$48,000
New	B7500 Town Hall Wall Restorations			\$0	\$18,000	\$0	\$0
New	Town hall Power Upgrade	\$0	\$0	\$0	\$12,638	\$0	\$0
113402	Recreation Ground Changeroom - New Leach Drain (L&B)	\$0	\$703	\$0	\$5,000	\$0	\$0
113400	Rec & Sport - Ablution Block Hockey Oval (L&B)	\$0	\$62,696	\$0	\$66,700	\$0	\$0
113401	Flxmill - Baling Room Roof (L&B)	\$0	\$17,433	\$0	\$0	\$0	\$0
112500	Swimming Pool Waste Water	\$0	\$0	\$0	\$0	\$0	\$15,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$98,405	\$0	\$102,338	\$0	\$63,000

#### Total - RECREATION AND CULTURE

\$0	\$98,405	\$0	\$102,338	\$0	\$63,000
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# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## LAND AND BUILDINGS

### TRANSPORT

#### CAPITAL EXPENDITURE

122400	Depot Transportable Office - L&B)	\$0	\$21,657	\$0	\$28,700	\$0	\$0
122401	Depot Solar Power	\$0	\$0	\$0	\$0	\$0	\$0
122900	Depot Refurbishment	\$0	\$0	\$0	\$0	\$0	\$100,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$21,657	\$0	\$28,700	\$0	\$100,000

#### Total - TRANSPORT

\$0	\$21,657	\$0	\$28,700	\$0	\$100,000
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## LAND AND BUILDINGS

### ECONOMIC SERVICES

#### CAPITAL EXPENDITURE

132402	Tourist Centre Portico Construction (L&B)	\$0	\$2,083	\$0	\$5,400	\$0	\$0
132405	Flaxmill Caravan Park Ablution Block	\$0	\$0	\$0	\$0	\$0	\$0
132400	Tourist Centre Rising Damp - (L&B)	\$0	\$138	\$0	\$20,000	\$0	\$0
132404	Flax Mill Baling Room Electrical Works	\$0	\$0	\$0	\$0	\$0	\$0
New	Caravan Park - Development Plan		\$0			\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$2,220	\$0	\$25,400	\$0	\$0

#### Total - ECONOMIC SERVICES

\$0	\$2,220	\$0	\$25,400	\$0	\$0
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#### Total - LAND AND BUILDINGS

\$0	\$474,569	\$0	\$341,749	\$0	\$305,433
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### PLANT AND EQUIPMENT

### HEALTH

#### CAPITAL EXPENDITURE

074500	Doctors Vehicle (P&E)	\$0	\$56,033	\$0	\$55,000	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$56,033	\$0	\$55,000	\$0	\$0

#### Total - HEALTH

\$0	\$56,033	\$0	\$55,000	\$0	\$0
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### PLANT AND EQUIPMENT

### RECREATION AND CULTURE

#### CAPITAL EXPENDITURE

NEW - Gardeners Vehicle		\$0	\$0	\$0	\$0	\$0	\$0
NEW - Aggtregate Spreader		\$0	\$0	\$0	\$0	\$0	\$0
112500	Ultramax JR - Plant & Equipment	\$0	\$6,780	\$0	\$0		
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$6,780	\$0	\$0	\$0	\$0

#### Total - RECREATION AND CULTURE

\$0	\$6,780	\$0	\$0	\$0	\$0
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# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## Annual Statements 2012-2013

Actual  
2012-13

Adopted Budget  
2012-13

Adopted Budget  
2013-2014

Income

Expenditure

Income

Expenditure

Income

Expenditure

### PLANT AND EQUIPMENT

#### TRANSPORT

##### CAPITAL EXPENDITURE

123606	Truck 14 tonne Tipper - BU25024		\$154,214	\$0	\$150,000	\$0	\$0
New	Ford Ute 4x4	\$0	\$0	\$0	\$30,750	\$0	\$0
123605	Grader 120H - BU	\$0	\$336,561	\$0	\$320,000	\$0	\$0
123603	MOW - Subaru Outback 2012 BU0 PL174	\$0	\$35,391	\$0	\$35,391	\$0	\$0
123602	Ford Ranger TT 2012 PL175		\$35,770	\$0	\$35,770		
123604	Mitsubishi Triton 4x4 Ute PL173	\$0	\$35,120	\$0	\$35,120	\$0	\$0
123608	Mechanics Ute - BU		\$28,489	\$0	\$15,000	\$0	\$14,700
123609	Ride On Mower - JDeere BU6975		\$9,300	\$0	\$9,300	\$0	\$0
123601	Tractor - J Deere 5083E BU6973		\$49,399	\$0	\$49,900	\$0	\$0
123600	Torro Mower - 1ECF 355 - PL 178		\$23,070	\$0	\$31,999	\$0	\$0
New	Aggregate Spreader		\$0			\$0	\$10,500
New	Portable Traffic Lights		\$0			\$0	\$30,000
New	New Radio System	\$0	\$0	\$0	\$0	\$0	\$7,000
Sub Total - CAPITAL WORKS		\$0	\$707,313	\$0	\$713,230	\$0	\$62,200

#### Total - TRANSPORT

\$0	\$707,313	\$0	\$713,230	\$0	\$62,200
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### PLANT AND EQUIPMENT

#### ECONOMIC SERVICES

##### CAPITAL EXPENDITURE

New	CDO Vehicle	\$0	\$0	\$0	\$0	\$0	\$38,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$38,000

#### Total - ECONOMIC SERVICES

\$0	\$0	\$0	\$0	\$0	\$38,000
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### PLANT AND EQUIPMENT

#### OTHER PROPERTY AND SERVICES

##### CAPITAL EXPENDITURE

146500	CEO Vehicle	\$0	\$52,691	\$0	\$55,000	\$0	\$0
New	MFA Vehicle	\$0	\$0	\$0	\$0	\$0	\$36,400
Sub Total - CAPITAL WORKS		\$0	\$52,691	\$0	\$55,000	\$0	\$36,400

#### Total - OTHER PROPERTY AND SERVICES

\$0	\$52,691	\$0	\$55,000	\$0	\$36,400
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#### Total - PLANT AND EQUIPMENT

\$0	\$822,817	\$0	\$823,230	\$0	\$136,600
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# Shire of Boyup Brook

## Annual Statements 2012-2013

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

Actual

2012-13

Income

Expenditure

Adopted Budget

2012-13

Income

Expenditure

Adopted Budget

2013-2014

Income

Expenditure

### INFRASTRUCTURE ASSETS - ROAD RESERVES

#### ROADS TO RECOVERY GRANTS

121403 Roads to Recovery Road Projects

\$0

\$314,244

New - Farleigh Road

\$0

\$68,915

\$0

-

New - Kulikup North Road

\$0

\$132,857

\$0

-

New - Area Road

\$0

\$109,018

\$0

-

New-McAlinden Rd - Reseal

\$0

\$0

\$106,061

New Lodge Road

\$0

\$0

\$72,797

New-Scotts Brook Rd - Shoulder & Road Widen

\$0

\$0

\$135,062

#### CLGF

121405 Railway Parade

\$0

\$0

\$161,085

\$0

\$161,085

#### REGIONAL ROAD GROUP

121404 Boyup Arthur River Road (Widen & Primerseal)

\$236,321

\$240,050

\$0

\$240,000

New Scotts Brook Road (widen formation & extend culverts)

\$0

\$0

\$152,000

New Boyup Brook - Cranbrook Rd - (Widen & Primerseal)

\$0

\$0

\$135,000

#### BLACKSPOT

121407 Boyup Brook - Cranbrook Rd - Recondition shoulders, install advisory sign

\$0

\$0

\$79,999

#### MUNICIPAL ROADS

121401 Municipal Funded Gravel Sheetting Road Projects

\$0

\$244,265

New - Scotts Brook Road

\$0

\$46,643

\$0

-

New - Stanton Road

\$0

\$0

-

New - Brown Seymour Road

\$0

\$33,520

\$0

-

New - Meredith Road

\$0

\$33,520

\$0

-

New - Reservoir Road

\$0

\$33,520

\$0

-

New - W Tree Gully Road

\$0

\$33,520

\$0

-

New - Walshaws Road

\$0

\$51,403

\$0

-

New - Abel Street

\$0

\$10,000

\$0

-

New - Ritson Road

\$0

\$23,000

\$0

-

121400 Municipal Funded Road Projects

\$0

\$20,020

\$0

New Walshaws Rd - Gravel Sheetting

\$0

\$0

\$34,527

New-W Tree Gully Rd - Gravel Sheetting

\$0

\$0

\$34,527

New Horley Rd - Gravel Sheetting

\$0

\$0

\$59,077

New Terry Rd - Resheet

\$0

\$0

\$34,527

New- Aegers Bridge - resheet

\$0

\$0

\$56,110

#### BRIDGES

\$0

\$0

\$0

\$0

\$0

\$0

New Bridge Construction

\$0

\$801,000

#### FOOTPATH CONSTRUCTION - MUNICIPAL

121700 Footpaths - Construction

\$13,669

\$0

\$20,000

\$0

28,000

#### CROSSOVER CONSTRUCTION

New - Crossover Construction

\$0

\$0

\$1,600

\$0

-

#### Sub Total - CAPITAL WORKS

\$0

\$828,518

\$0

\$1,032,171

\$0

\$2,129,772

#### Total - ROADS

\$0

\$828,518

\$0

\$1,032,171

\$0

\$2,129,772

#### Total - INFRASTRUCTURE ASSETS ROAD RESERVES

\$0

\$828,518

\$0

\$1,032,171

\$0

\$2,129,772



# Shire of Boyup Brook

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Account Job No.

## INFRASTRUCTURE ASSETS-RECREATION FACILITIES

### OTHER

113901	Football Club Seal Apron (other)	\$0	\$1,272	\$0	\$2,500	\$0	\$0
113902	Hockey Area Fencing (Other)		\$5,331	\$0	\$11,800	\$0	\$0
113900	Slides - Hockey Playground		\$5,072	\$0	\$6,000	\$0	\$0

### Sub Total - CAPITAL WORKS

\$0	\$11,675	\$0	\$20,300	\$0	\$0
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### Total - RECREATION

\$0	\$11,675	\$0	\$20,300	\$0	\$0
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### Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES

\$0	\$11,675	\$0	\$20,300	\$0	\$0
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### INFRASTRUCTURE ASSETS - OTHER

108801	Drainage Construction 2011/12 CLGF	\$0	\$253,700	\$0	\$271,166	\$0	\$17,466
101400	Transfer Station Perimeter Fence (Other)	\$0	\$45,239	\$0	\$65,000	\$0	\$0
New - Water tank and Niche Wall - Cemetery			\$0		\$0	\$0	\$0
107900	Cemetery Niche Wall		\$5,526		\$10,000	\$0	\$5,000
113903	War Memorial Upgrades		\$0		\$5,000	\$0	\$5,000
106900	War Memorial Gardens lighting upgrade	\$0	\$0	\$0	\$0	\$0	\$0
132900	Tourist Info Bay Screen Fence - Other		\$6,152		\$7,500	\$0	\$0
132901	Flaxmill Water Supply Upgrade		\$185		\$4,000	\$0	\$0
132403	Caravan Park Lighting Upgrade (Other Inf)		\$2,440		\$4,000	\$0	\$0
New - Upgrade - Salesyards			\$0		\$60,000	\$0	\$60,000
New	Airstrip Resheeting		\$0	\$0	\$0	\$0	\$60,160
	Depot Redesign Plans (Other)		\$1,540	\$0	\$100,000	\$0	\$0
New - Reticulation Works - Lions Park		\$0	\$0	\$0	\$1,500	\$0	\$0

### Sub Total - CAPITAL WORKS

\$0	\$314,783	\$0	\$528,166	\$0	\$147,626
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### Total - OTHER

\$0	\$314,783	\$0	\$528,166	\$0	\$147,626
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### Total - INFRASTRUCTURE ASSETS - OTHER

\$0	\$314,783	\$0	\$528,166	\$0	\$147,626
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### GRAND TOTALS

(\$8,150,477)	\$6,471,280	(\$7,686,379)	\$7,520,274	(\$7,604,167)	\$7,600,733
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