SHIRE OF BOYUP BROOK

ANNUAL BUDGET

2016-2017

President's Message

It gives me pleasure to present the 2016/17 Annual Budget to the community of the Shire of Boyup Brook.

The budget provides for a capital works program, for the 2016/17 year, of $9.823 million. In the order of $2m of this is for roads/footpaths and $5.2m for bridges. It also includes the purchase of two trucks and a 14 ton pig trailer. Council will receive Federal and State grant funding, totalling to $5.2m, to replace the single lane bridge over the Tone River with a full width bridge making the significant Albany link far safer.

Highlights of the Capital Works program include:
* Infrastructure - Roads & Bridge Construction $7.2m
* Plant and Equipment $0.56m
* Aged Accommodation development $0.68m
* Citizen's Lodge – accommodation refurbishment $0.51m
* New House - Lease to GROH $0.45m

The budget includes continuation of a fortnightly kerbside collection service for recyclables. This service has been very successful and I thank residents for embracing the opportunity to help Council divert waste from landfill.

Some projects have been carried forward from 2015/16 including the aged accommodation and Lodge refurbishment projects. The location for the aged accommodation project cannot be set until the fait of the planed Water Corporation sewerage scheme is known because one, of the two identified potential sites, relies on the scheme to achieve the desired number of homes. The Lodge refurbishment project did not commence last year due to the contractor, who was to manage the project relocating to Albany. Whilst delays have been disappointing we recognise the needs and have budgeted both projects for 16/17.

Comparing Budgeted Rate Revenue for 2015/16 to 2016/17, there is a 5.5% increase ($132,044) which is 0.5% less than provided for in the Shire's long term financial plan. Council's efforts in attracting grant funding, especially roads, our largest asset group and vital to the local economy, have been rewarded with more than $5m for a new bridge and a recommendation for funding ($0.9m) for major works on another bridge in 16/17 and recommendation for funding ($1.5m) to replace a bridge in 2017/18. Despite these successes, costs are ever increasing, mainly due to increases in compliance requirements, requiring Council to increase expenditure in these areas.

Members of the community are welcome to view the adopted Annual Budget at the Shire's Administration Centre or website.

Cr M Giles
Shire President

SHIRE OF BOYUP BROOK

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2017

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SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget $	2015/16 Estimate $	2015/16 Budget $
Revenue				
Rates	8	2,532,689	2,395,632	2,400,645
Operating grants, subsidies and contributions		1,415,305	951,421	762,440
Fees and charges	14	1,432,635	1,204,147	1,252,075
Service charges	11	0	0	0
Interest earnings	2(a)	67,245	68,342	87,475
Other revenue	2(a)	81,670	106,655	61,405
		5,529,544	4,726,197	4,564,040
Expenses				
Employee costs		(2,430,900)	(2,091,121)	(2,272,080)
Materials and contracts		(1,209,800)	(953,690)	(1,222,020)
Utility charges		(163,855)	(137,705)	(148,030)
Depreciation on non-current assets	2(a)	(3,226,635)	(3,276,926)	(3,089,780)
Interest expenses	2(a)	(32,100)	(35,137)	(35,195)
Insurance expenses		(263,245)	(249,257)	(220,920)
Other expenditure		(253,380)	(238,553)	(203,480)
		(7,579,915)	(6,982,389)	(7,191,505)
		(2,050,371)	(2,256,192)	(2,627,465)
Non-operating grants, subsidies and contributions		6,222,865	2,389,433	2,330,635
Profit on asset disposals	6	5,405	0	21,170
Loss on asset disposals	6	(11,100)	(150,684)	(16,320)
Loss on revaluation of non current assets		0	0	0
NET RESULT		**4,166,799**	**(17,443)**	**(291,980)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
TOTAL COMPREHENSIVE INCOME		**4,166,799**	**(17,443)**	**(291,980)**

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets, are impacted upon by external forces and were not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through 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 upon 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
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget $	2015/16 Estimate $	2015/16 Budget $
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		400	610	350
General purpose funding		3,749,025	3,031,735	3,059,030
Law, order, public safety		116,265	240,293	56,675
Education and welfare		7,595	8,463	7,165
Housing		203,390	44,365	48,350
Community amenities		193,370	186,892	189,915
Recreation and culture		55,655	48,385	53,240
Transport		186,415	181,641	162,555
Economic services		103,495	95,667	93,465
Other property and services		80,360	94,524	73,105
		5,529,545	4,726,198	4,564,040
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(347,430)	(324,232)	(346,560)
General purpose funding		(115,715)	(104,251)	(106,325)
Law, order, public safety		(416,445)	(230,925)	(247,285)
Health		(1,065,560)	(993,128)	(989,644)
Education and welfare		(130,235)	(128,763)	(123,589)
Housing		(193,775)	(193,645)	(185,921)
Community amenities		(324,980)	(289,533)	(329,891)
Recreation and culture		(902,536)	(835,892)	(884,019)
Transport		(3,439,945)	(3,366,679)	(3,502,190)
Economic services		(531,215)	(404,082)	(422,471)
Other property and services		(79,980)	(76,123)	(18,415)
		(7,547,816)	(6,947,253)	(7,156,310)
Finance Costs (Refer Notes 2 & 9)				
Law, order, public safety		0	0	0
Housing		(4,070)	(4,370)	(4,370)
Community amenities		(830)	(1,017)	(1,030)
Recreation and culture		(7,410)	(7,961)	(7,960)
Transport		0	0	0
Economic services		(1,065)	(1,730)	(1,755)
		(32,100)	(35,137)	(35,195)
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	0
Recreation and culture		77,000	307,898	330,870
Transport		6,145,865	1,905,873	1,999,765
		6,222,865	2,389,433	2,330,635

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget $	2015/16 Estimate $	2015/16 Budget $
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Housing		0	0	0
Transport		2,645	(89,535)	14,170
Other property and services		(2,850)	(24,740)	(9,045)
		(5,695)	(150,684)	4,850
Loss on				
Revaluation Of Non Current Assets				
Transport		0	0	0
		0	0	0
NET RESULT		4,166,799	(17,443)	(291,980)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
TOTAL COMPREHENSIVE INCOME		4,166,799	(17,443)	(291,980)

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets, are impacted upon by external forces and were not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through 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 upon 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
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget $	2015/16 Actual $	2015/16 Budget $
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,552,668	2,415,611	2,455,730
Operating grants, subsidies and contributions		1,447,573	894,953	762,440
Fees and charges		1,432,635	1,204,147	1,253,295
Service charges		0	0	0
Interest earnings		67,245	68,342	87,475
Goods and services tax		108,255	113,478	180,982
Other revenue		81,670	106,655	61,405
		5,690,046	4,803,186	4,801,327
Payments				
Employee costs		(2,408,908)	(2,199,747)	(2,272,080)
Materials and contracts		(1,142,912)	(1,057,466)	(1,284,025)
Utility charges		(163,855)	(137,705)	(148,030)
Interest expenses		(32,810)	(35,848)	(35,195)
Insurance expenses		(263,245)	(249,257)	(220,920)
Goods and services tax		(108,255)	(82,235)	(129,470)
Other expenditure		(253,380)	(238,553)	(203,480)
		(4,373,365)	(4,000,811)	(4,293,200)
Net cash provided by (used in) operating activities	3(b)	1,316,681	802,375	508,127
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(2,409,295)	(885,334)	(1,947,945)
Payments for construction of infrastructure	5	(7,413,860)	(3,462,348)	(3,555,100)
Non-operating grants, subsidies and contributions used for the development of assets		6,222,865	2,389,433	2,330,635
Proceeds from sale of plant & equipment	6	164,585	223,362	260,150
Net cash provided by (used in) investing activities		(3,435,705)	(1,734,887)	(2,912,260)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(53,696)	(50,639)	(50,639)
Advances to community groups		0	0	0
Proceeds from self supporting loans		0	0	0
Proceeds from new debentures	7	1,290,195	0	510,000
Net cash provided by (used in) financing activities		1,236,499	(50,639)	459,361
Net increase (decrease) in cash held		(882,525)	(983,151)	(1,944,772)
Cash at beginning of year		2,084,864	3,068,015	3,064,792
Cash and cash equivalents at the end of the year	3(a)	1,202,339	2,084,864	1,120,020

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

SHIRE OF BOYUP BROOK
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget $	2015/16 Estimated $	2015/16 Budget $
Net current assets at start of financial year - surplus/(deficit)	4	906,468	1,990,691	1,866,590
Revenue from operating activities (excluding rates and non-operating grants,subsidies and contributions)	1,2			
Governance		400	610	350
General purpose funding		1,216,336	636,103	658,385
Law, order, public safety		116,265	240,293	56,675
Health		833,575	793,623	820,190
Education and welfare		7,595	8,463	7,165
Housing		203,390	44,365	48,350
Community amenities		193,370	186,892	189,915
Recreation and culture		55,905	48,385	53,240
Transport		191,570	181,641	176,725
Economic services		103,495	95,667	100,465
Other property and services		80,360	94,524	73,105
		3,002,261	2,330,566	2,184,565
Expenditure from operating activities	1,2			
Governance		(347,430)	(324,232)	(346,560)
General purpose funding		(115,715)	(104,251)	(106,325)
Law, order, public safety		(416,445)	(230,925)	(247,285)
Health		(1,065,995)	(1,022,468)	(997,904)
Education and welfare		(147,660)	(146,337)	(141,424)
Housing		(197,845)	(198,015)	(190,291)
Community amenities		(325,810)	(290,550)	(330,921)
Recreation and culture		(915,686)	(843,853)	(891,979)
Transport		(3,442,455)	(3,456,214)	(3,502,190)
Economic services		(532,280)	(413,867)	(424,226)
Other property and services		(83,945)	(102,104)	(28,720)
		(7,591,266)	(7,132,816)	(7,207,825)
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	5,695	150,684	(4,850)
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	3,226,635	3,276,926	3,089,780
Amount attributable to operating activities		(450,207)	616,051	(71,740)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		6,222,865	2,389,433	2,330,635
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(2,409,295)	(885,334)	(1,947,945)
Purchase and construction of infrastructure	5	(7,413,860)	(3,462,348)	(3,555,100)
Proceeds from disposal of assets	6	164,585	223,362	260,150
Amount attributable to investing activities		(3,435,705)	(1,734,887)	(2,912,260)
FINANCING ACTIVITIES				
Repayment of debentures	7	(53,696)	(50,639)	(50,639)
Proceeds from new debentures	7	1,290,195	0	510,000
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(578,180)	(835,215)	(811,886)
Transfers from cash backed reserves (restricted assets)	9	705,625	515,216	935,881
Amount attributable to financing activities		1,363,944	(370,638)	583,356
Budgeted deficiency before general rates		(2,521,968)	(1,489,474)	(2,400,644)
Estimated amount to be raised from general rates	8	2,532,939	2,395,942	2,400,645
Net current assets at end of financial year - surplus/(deficit)	4	10,971	906,468	1

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authorative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this 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) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control overt he assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

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.

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 Shire

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	35-50 years
seal	
- bituminous seals	20-25 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	35-50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	35-50 years
Footpaths - slab	20-50 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.

Capitalisation Threshold
Computers excepted, expenditure on items of equipment under $1,000 is not capitalised. Rather, it is recored in an asset inventory listing.

(k) Fair Value of Assets and Liabilities

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

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy
AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques
The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach
Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach
Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach
Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

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

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

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

Amortised cost is calculated as:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

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

(i) Financial assets at fair value through profit and loss
Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(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.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments
Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

(iv) Available-for-sale financial assets
Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable 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 (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

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

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

(m) Impairment of Assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

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

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

Other Long-Term Employee Benefits
Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) 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 Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight live basis over the shorter of their estimated useful lives or the lease term.

Lease payments for 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.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

2. REVENUES AND EXPENSES	**2016/17 Budget $**	**2015/16 Estimate $**	**2015/16 Budget $**
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	10,975	9,980	15,175
Other services	7,320	2,385	4,250
Depreciation By Program			
Governance	1,955	1,957	725
General purpose funding	0	0	0
Law, order, public safety	38,015	38,008	1,235
Health	57,940	57,969	55,060
Education and welfare	54,515	53,987	54,515
Housing	124,230	123,149	124,230
Community amenities	15,890	15,860	10,950
Recreation and culture	310,720	310,716	283,640
Transport	2,393,250	2,395,655	2,385,975
Economic services	67,050	67,041	71,875
Other property and services	163,070	212,584	101,575
	3,226,635	3,276,926	3,089,780
Interest Expenses (Finance Costs)			
- Debentures *(refer note 7(a))*	32,100	35,137	35,195
Other	0	0	0
	32,100	35,137	35,195
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	25,500	27,994	26,500
- Other funds	18,235	12,517	39,260
Other interest revenue *(refer note 12)*	23,510	27,831	21,715
	67,245	68,342	87,475
(iii) Other Revenue			
Reimbursements and recoveries	81,670	106,655	61,405
	81,670	106,655	61,405

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

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.

GOVERNANCE
Member of Council Allowances and Reimbursements. Civic Functions. Election Expenses and Governance of the Shire.

GENERAL PURPOSE FUNDING
Rates Levied. Interest on late payment of rates. General Purpose Grants & Interest Received on Investments.

LAW, ORDER, PUBLIC SAFETY
Fire Prevention. Supervision of various Local Laws. Ranger Services and Animal Control. Civil Emergency Services.

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

EDUCATION AND WELFARE
Pre-Schools and other Education. Aged and Disabled. Senior Citizen Services and Youth Welfare.

HOUSING
Public 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 and Storm Water Drainage Works.

RECREATION AND CULTURE
Maintenance of Halls. Swimming Pool. Reserves and Parks & Gardens. Sport and Recreation. Libraries and Other Culture.

TRANSPORT
Maintenance of Roads. Bridges and Footpaths. Street Lighting. Crossovers. Verge Maintenance. Street Sweeping. Street Trees. Vehicle Licencing. Traffic Management & Parking. Airstrip.

ECONOMIC SERVICES
Weed Control. Area Promotion. Caravan Park & Flax Mill. Implementation of Building Controls. Swimming Pool Inspections. Saleyards & Satndpipes.

OTHER PROPERTY & SERVICES
Private Works. Public Works Overheads. Plant operations. Materials. Salaries and Wages Controls. Administration Services. Other Unclassified Activities

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2016/17 Budget $	2015/16 Estimate $	2015/16 Budget $
Cash - unrestricted	729	540,951	187,040
Cash - restricted	1,201,610	1,543,913	932,980
	1,202,339	2,084,864	1,120,020

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

	2016/17 Budget $	2015/16 Estimate $	2015/16 Budget $
Leave Reserve	48,290	47,450	55,340
Plant Reserve	377,960	148,930	148,725
Depot Reserve	0	10,450	10,440
Community Housing Reserve	60,995	66,815	54,825
Emergency Services Reserve	11,775	10,625	21,255
Bushfire Radio Reserve	0	945	300
Insurance Claims Reserve	14,355	14,105	14,095
Other Recreation Reserve	43,395	95,455	94,015
Commercial Reserve	456,145	481,430	481,055
Infrastructure Reserve	0	440	855
Bridge Maintenance & Construction	300	295	295
Medical Services Reserve	0	115	85
Swimming Pool Reserve	0	36,930	5
Town Hall Reserve	0	0	0
Administration Centre Reserve	0	1,975	20
Buildings Reserve	1,945	630	630
Aged Accommodation Reserve	150,000	345,960	100
Road Constructions Reserve	21,700	21,325	22,220
IT/Office Equipment Reserve	9,750	11,580	395
Transfer Station Reserve	0	90	90
Caravan Park Reserve	0	8,060	7,970
Flaxmill Sheds Reserve	0	24,380	20,245
Library Reserve	0	1,070	20
Civic Receptions Reserve	5,000	0	0
Roads 2 Recovery Grant Pre-Paid	0	74,250	0
Main Roads Bridge Grant Surplus	0	11,500	0
Kidsport Grant Surplus	0	6,600	0
Bushfire Risk Management Grant Surplus	0	122,508	0
	1,201,610	1,543,913	932,980

3. NOTES TO THE STATEMENT OF CASH FLOWS

	2016/17 Budget $	2015/16 Estimate $	2015/16 Budget $
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	4,166,799	(17,443)	(291,980)
Depreciation	3,226,635	3,276,926	3,089,780
(Profit)/loss on sale of asset	5,695	150,684	(4,850)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	52,247	76,989	(16,194)
(Increase)/decrease in inventories	0	0	0
Increase/(decrease) in payables	88,170	(295,348)	62,006
Increase/(decrease) in employee provisions	0	0	0
Grants/contributions for the development of assets	(6,222,865)	(2,389,433)	(2,330,635)
Net Cash from Operating Activities	1,316,681	802,375	508,127

	2016/17 Budget $	2015/16 Estimate $	2015/16 Budget $
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
Total Amount of Credit Unused	65,000	65,000	65,000
Loan Facilities			
Loan facilities in use at balance date	1,854,812	618,313	618,314
Unused loan facilities at balance date	0	338,891	0

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2016/17 Budget $	2015/16 Actual $
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	729	540,951
Cash - restricted reserves	3(a)	1,201,610	1,543,913
Receivables		284,878	337,125
Inventories		2,263	2,263
		1,489,480	2,424,252
LESS: CURRENT LIABILITIES			
Trade and other payables		(276,899)	(188,729)
Current borrowings		(56,751)	(53,696)
Provisions		(490,694)	(490,694)
		(824,344)	(733,119)
Unadjusted net current assets		**665,136**	**1,691,133**

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget defiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.
These differences are disclosed as adjustments below.

	Note	2016/17 Budget $	2015/16 Actual $
Adjustments			
Less: Cash - restricted reserves	3(a)	(1,201,610)	(1,329,055)
Less: Land held for resale		0	0
Add: Current portion of debentures		56,751	53,696
Add: Current liabilities not expected to be cleared at end of year		0	0
Add: Provisions		490,694	490,694
Adjusted net current assets - surplus/(deficit)		**10,971**	**906,468**

5. ACQUISITION OF ASSETS

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

	Reporting Program												
Asset Class	Governance $	General Purpose Funding $	Law, Order, Public Safety $	Health $	Education and Welfare $	Housing $	Community Amenities $	Recreation and Culture $	Transport $	Economic Services $	Other Property and Services $	2016/17 Budget Total $	2015/16 Actual Total $
Property, Plant and Equipment													
Land and buildings	63,425	0	0	6,000	3,000	1,663,270	0	32,250	7,500	7,500	0	1,782,945	94,20
Furniture and equipment	39,100	0	1,500	17,300	0	0	0	4,000	6,000	0	0	67,900	43,34
Plant and equipment	60,000	0	56,100	0	0	0	0	96,475	342,875	3,000	0	558,450	747,78
	162,525	0	57,600	23,300	3,000	1,663,270	0	132,725	356,375	10,500	0	2,409,295	885,33
Infrastructure													
Roads	0	0	0	0	0	0	0	0	7,119,020	0	0	7,119,020	2,742,42
Footpaths	0	0	0	0	0	0	0	0	86,000	0	0	86,000	40,07
Drainage	0	0	0	0	0	0	0	0	40,000	0	0	40,000	34,15
Parks and ovals	0	0	0	0	0	0	0	50,000	0	0	0	50,000	217,86
Other	0	0	5,000	0	0	0	4,000	104,840	0	5,000	0	118,840	427,82
	0	0	5,000	0	0	0	4,000	154,840	7,245,020	5,000	0	7,413,860	3,462,34
Land Held for Resale													
Land Held for Resale	0	0		0	0	0	0	0	0	0	0		
Total Acquisitions	162,525	0	62,600	23,300	3,000	1,663,270	4,000	287,565	7,601,395	15,500	0	9,823,155	4,347,68

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information accompanying this budget document.

6. DISPOSALS OF ASSETS

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

By Program	2016/17 Budget			
	Net Book Value $	Sale Proceeds $	Profit $	Loss $
Other Property & Services				
- Fleet vehicle (CEO)	44,850	42,000	0	(2,850)
Recreation & Culture				
- Toro Zero Turn Mower	10,650	10,000	0	(650)
- Fleet vehicle (Parks Utility)	6,610	2,000	0	(4,610)
- Ride-On Mower	3,480	3,000	0	(480)
- Small plant items	0	250	250	0
Transport				
- Isuzu 14T Truck	72,510	70,000	0	(2,510)
- Isuzu NPR 300 Cab Chassis	32,180	36,585	4,405	0
- Small plant items	0	750	750	0
	170,280	164,585	5,405	(11,100)

By Class	Net Book Value $	Sale Proceeds $	Profit $	Loss $
Plant and Equipment				
- Fleet vehicle (CEO)	44,850	42,000	0	(2,850)
- Toro Zero Turn Mower	10,650	10,000	0	(650)
- Ride-On Mower	3,480	3,000	0	(480)
- Small plant items	0	250	250	0
- Fleet vehicle (Traffic 1 Utility)	6,610	2,000	0	(4,610)
- Isuzu 14T Truck	72,510	70,000	0	(2,510)
- Isuzu NPR 300 Cab Chassis	32,180	36,585	4,405	0
- Small plant items	0	750	750	0
	170,280	164,585	5,405	(11,100)

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Principal 1-Jul-16	New Loans	2016/17 Budget $	2015/16 Estimated $	2016/17 Budget $	2015/16 Estimated $	2016/17 Budget $	2015/16 Estimated $
Health								
- L102 Doctor's Housing	9,045		9,045	8,495	0	9,045	435	986
Education and welfare								
- L118 Aged Accommodation	361,341		14,158	13,502	347,183	361,341	17,175	17,832
- L119A Aged Accommodation		330,195			330,195	0		
- L120 Aged Accommodation - Lodge		200,000			200,000	0		
- L120A Aged Accommodation - Lodge		310,000			310,000	0		
Housing								
- L115 Staff Housing	70,505		5,357	5,056	65,148	70,505	4,070	4,370
- L121 Other Housing- GROH		450,000			450,000	0		
Community amenities								
- L112 Landfill	12,604		2,831	2,640	9,773	12,604	830	1,017
Recreation and culture								
- L114 Pool	128,236		9,740	9,190	118,496	128,236	7,410	7,961
Economic services								
- L106 Flaxmill Complex	8,632		5,653	5,268	2,979	8,632	515	893
- L109 Flaxmill Water	9,909		4,799	4,506	5,110	9,909	550	837
Other property and services								
- L110 Administration Building	18,041		2,113	1,982	15,928	18,041	1,115	1,241
	618,313	1,290,195	53,696	50,639	1,854,812	618,313	32,100	35,137

All debenture repayments will be financed by general purpose revenue.

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent $
- L119A Aged Accommodation	330,195	WATC	Debenture	20	117,397	3.08%	330,195	0
- L120 Aged Accommodation - Lodge	200,000	WATC	Debenture	20	71,108	3.08%	200,000	0
- L120A Aged Accommodation - Lodge	310,000	WATC	Debenture	20	110,217	3.08%	310,000	0
- L121 Other Housing- GROH	450,000	WATC	Debenture	20	159,992	3.08%	450,000	0
								0
					458,715		1,290,195	0

(c) Unspent Debentures

As at 30th June 2016 Council had $338,891 in unspent debentures carried forward from 2012-13, and these relate to loan L118 Aged Accommodation. Council does not expected to have unspent L118 debenture funds as at 30th June 2017.

(d) Overdraft

Council has an overdraft facility of $50,000 with the Commonwealth Bank of Australia, and during 2015-16 it was not used to manage cash flow. Further, it is not anticipated that this facility will be required to be utilised during 2016-17.

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in $	Number of Properties	Rateable Value $	2016/17 Budgeted Rate Revenue $	2016/17 Budgeted Interim Rates $	2016/17 Budgeted Back Rates $	2016/17 Budgeted Total Revenue $	2015/16 Actual $
Differential general rate or general rate								
General Rate - GRV	0.122440	292	3,184,221	389,876	0	0	389,876	369,026
Differential General - UV Rural Pursuit	0.007125	645	259,818,246	1,851,205	1,445	0	1,852,650	1,755,059
Differential General - UV Mining	0.155393	7	207,294	32,212	0	0	32,212	29,374
Sub-Totals		944	263,209,761	2,273,293	1,445	0	2,274,738	2,153,459
Minimum payment	**Minimum $**							
GRV	851	56	254,124	47,656	0	0	47,656	45,136
UV Rural Pursuit	790	264	20,525,094	208,560	0	0	208,560	194,967
UV Mining	530	6	7,790	3,180	0	0	3,180	3,500
Sub-Totals		326	20,787,008	259,396	0	0	259,396	243,603
Concessions (Note 13)							(1,195)	(1,120)
Total amount raised from general rates							2,532,939	2,395,942
Rates - Small Balances Written Off							(250)	(310)
Total Rates							2,532,689	2,395,632

RATING STRATEGY

In developing the plan for the future, rates and charges were identified as an important source of revenue, and account for some 31% of annual revenue. In the period 2009-10 to 2014-15 on average rates have increased by 5.08% per annum. Relative to the 2015-16 rates budget ($2,400,645), in 2016-17 rates will increase by 5.5%.

Council has established a rating structure which comprises the following elements:

Gross Rental Value (GRV) Unimproved Value (UV) - Rural Pursuit Unimproved Value (UV) - Mining

In determining UV Mining general rates, Council follows a methodology described in the WA Local Government Grants Commission's 2014-15 Balanced Budget. Consequently the UV Mining general rate (0.155393) is more than twice the UV Rural Pursuit general rate (0.007125).

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the "&Type&" the following rate categories have been determined for the implementation of differential rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
UV Rural Pursuit	Properties predominantly for rural purpose, or valued UV by the Valuer General	To maintain equity in rating properties across the Shire	Considered the base rate (basis) for rating UV properties
UV Mining	Properties leased for mining related purposes	To maintain equity in rating properties across the Shire	Rated higher to reflect higher road maintenance costs

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
UV Rural Pursuit	Properties predominantly for rural purposes	Ensures that properties contribute an equitable amount	These properties contribute >10% of UV Rural rates pool
UV Mining	Properties leased for mining related purposes	Ensures that properties contribute an equitable amount	So that < 50% of these properties will be minimum rated

9. CASH BACKED RESERVES

		2016/17 Budget				2015/16 Estimated				2015/16 Budget			
		Opening Balance $	Transfer to $	Transfer (from) $	Closing Balance $	Opening Balance $	Transfer to $	Transfer (from) $	Closing Balance $	Opening Balance $	Transfer to $	Transfer (from) $	Closing Balance $
(a)	Leave Reserve	47,450	840	0	48,290	46,620	830	0	47,450	53,985	1,355	0	55,340
(b)	Plant Reserve	148,930	337,030	(108,000)	377,960	96,485	301,605	(249,160)	148,930	96,280	301,605	(249,160)	148,725
(c)	Depot Reserve	10,450	185	(10,635)	0	10,265	185	0	10,450	10,183	257	0	10,440
(d)	Community Housing Reserve	66,815	22,680	(28,500)	60,995	68,535	22,720	(24,440)	66,815	59,594	25,181	(29,950)	54,825
(e)	Emergency Services Reserve	10,625	1,150	0	11,775	10,440	185	0	10,625	20,731	524	0	21,255
(f)	Bushfire Radio Reserve	945	15	(960)	0	930	15	0	945	294	6	0	300
(g)	Insurance Claims Reserve	14,105	250	0	14,355	13,860	245	0	14,105	13,751	344	0	14,095
(h)	Other Recreation Reserve	95,455	1,690	(53,750)	43,395	131,265	2,340	(38,150)	95,455	130,017	3,258	(39,260)	94,015
(i)	Commercial Reserve	481,430	8,515	(33,800)	456,145	499,520	8,910	(27,000)	481,430	495,630	12,425	(27,000)	481,055
(j)	Infrastructure Reserve	440	10	(450)	0	430	10	0	440	835	20	0	855
(k)	Bridge Maintenance & Construction	295	11,020	(11,015)	300	290	62,985	(62,980)	295	288	62,507	(62,500)	295
(l)	Medical Services Reserve	115	0	(115)	0	1,585	30	(1,500)	115	1,545	40	(1,500)	85
(m)	Swimming Pool Reserve	36,930	655	(37,585)	0	36,285	645	0	36,930	36,004	901	(36,900)	5
(n)	Town Hall Reserve	0	0	0	0	1	0	(1)	0	1	0	(1)	0
(o)	Administration Centre Reserve	1,975	35	(2,010)	0	1,940	35	0	1,975	1,924	46	(1,950)	20
(p)	Buildings Reserve	630	31,815	(30,500)	1,945	620	10	0	630	616	14	0	630
(q)	Aged Accommodation Reserve	345,960	156,115	(352,075)	150,000	6,945	381,955	(42,940)	345,960	6,750	400,180	(406,830)	100
(r)	Road Constructions Reserve	21,325	375	0	21,700	20,950	51,405	(51,030)	21,325	71,461	1,789	(51,030)	22,220
(s)	IT/Office Equipment Reserve	11,580	205	(2,035)	9,750	18,575	330	(7,325)	11,580	17,457	438	(17,500)	395
(t)	Transfer Station Reserve	90	0	(90)	0	90	0	0	90	89	1	0	90
(u)	Caravan Park Reserve	8,060	145	(8,205)	0	18,420	330	(10,690)	8,060	18,749	471	(11,250)	7,970
(v)	Flaxmill Sheds Reserve	24,380	430	(24,810)	0	23,955	425	0	24,380	19,749	496	0	20,245
(w)	Library Reserve	1,070	20	(1,090)	0	1,050	20	0	1,070	1,042	28	(1,050)	20
(x)	Civic Receptions Reserve	0	5,000	0	5,000								
		1,329,055	578,180	(705,625)	1,201,610	1,009,056	835,215	(515,216)	1,329,055	1,056,975	811,886	(935,881)	932,980

9. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve	
Leave Reserve	- to be used to fund annual, long service leave and redundancy requirements.
Plant Reserve	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
Depot Reserve	- to be used to fund future requirements relating to upgrade of depot facilities.
Community Housing Reserve	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
Emergency Services Reserve	- to be used to fund emergency situations outside working hours for example trees on roads, major flooding, car accidents and supply of services/materials deemed necessary in an emergency.
Bushfire Radio Reserve	- to be used to fund bush fire radio change over, future radio requirements, and to maintain the bush fire radio tower.
Insurance Claims Reserve	- to be used to fund the excess on certain insurance claims.
Other Recreation Reserve	- to be used to fund improvements to the recreation facilities and grounds.
Commercial Reserve	- to be used to fund future economic development, enhancement & promotion of the district.
Infrastructure Reserve	- to be used to fund the development of infrastructure in the shire.
Bridge Maintenance & Construction	- to be used to fund future requirements of bridge works.
Medical Services Reserve	- to be used to fund medical services requirements.
Swimming Pool Reserve	- to be used to fund major improvements/maintenance projects to the swimming pool.
Town Hall Reserve	- to be used to fund major improvements/maintenance projects.
Administration Centre Reserve	- to be used to fund major improvements/maintenance projects.
Buildings Reserve	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
Aged Accommodation Reserve	- to be used to fund future requirements of aged accommodation.
Road Constructions Reserve	- to set aside contributions from developers.
IT/Office Equipment Reserve	- to be used to fund future IT requirements.
Transfer Station Reserve	- to be used to fund future upgrades to the Waste Transfer Station.
Caravan Park Reserve	- to be used to fund future upgrades to the Caravan Park.
Flaxmill Sheds Reserve	- to be used to fund future upgrades and maintenance of the large sheds.
Library Reserve	- to be used to fund future furniture needs.
Civic Receptions Reserve	- to be used to fund future receptions needs.

None of the above reserves are expected to be used within a set period as further transfers to the accounts are expected as funds are utilised.
Reserve name changes include: from Recreation Facility Reserve to Other Recreation Reserve; and from Building Maintenance Reserve to Buildings Reserve.
- Purposes unchanged.

9. CASH BACKED RESERVES (Continued)

In accordance with Regulation 27.(h) of the *Local Government (Financial Management) Regulations 1996*, part of the money in some reserves are to be set aside for other purposes as follows:

A small balance ($3,135) will be transfered from the Depot Reserve to The Buildings Reserve so as to consolidate funds of like purpose.
A small balance ($960) will be transfered from the Bushfire Radio Reserve to the Emergeny Services Reserve so as to consolidate funds of like purpose.
A small balance ($450) will be transfered from the Infrastructure Reserve to the Buildings Reserve so as to consolidate funds of like purpose.
A small balance ($115) will be transfered from the Medical Service Reserve to the Buildings Reserve so as to consolidate funds of like purpose.
A small balance ($685) will be transfered from the Swimming Pool Reserve to the Other Recreation Reserve so as to consolidate funds of like purpose.
A small balance ($90) will be transfered from the Transfer Station Reserve to the Buildings Reserve so as to consolidate funds of like purpose.
A small balance ($3,205) will be transfered from the Caravan Parks Reserve to the Buildings Reserve so as to consolidate funds of like purpose.
Final balance ($24,810) will be transfered from the Flaxmill Shed Reserve to the Buildings Reserve so as to consolidate funds of like purpose.

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

No Specified Area Rates will be levied during the 2016-17 financial year.

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

No Service Charges will be levied during the 2016-17 financial year.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge $	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Pay in Full	05-Oct-16	0	0	11%
Pay by Four Instalments:			5.5%	11%
1st Instalment	05-Oct-16			
2nd Instalment	05-Dec-16	13.00		
3rd Instalment	06-Feb-17	13.00		
4th Instalment	05-Apr-17	13.00		

	2016/17 Budget Revenue $	2015/16 Estimated $
Instalment Plan Admin Charge Revenue	6,555	6,555
Instalment Plan Interest Earned	5,635	5,631
Unpaid Rates Interest Earned	17,875	22,200
	30,065	34,386

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS - 2016/17 FINANCIAL YEAR

Rates Waivers or Concessions

Rate to which Charge to which Waiver or Concession is Granted	Type	Disc % or Amount ($)	2016/17 Budget $	2015/16 Actual $	Circumstances in which the Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
	Concession	50%	1,195	1,120	Three (3) Properties straddle Shire of Donnybrook-Balingup's (SD-B) boundary.	Collectively, Minimum Rated UV Properties contribute > 10% to the UV Rates Pool.	This Concession is subject to the SD-B also affording the 3 Properties 50% Concessions.
			1,195	1,120			

14. FEES & CHARGES REVENUE

	2016/17 Budget $	2015/16 Estimate $
Governance	250	465
General purpose funding	15,480	15,785
Law, order, public safety	26,665	11,595
Health	833,575	793,623
Education and welfare	0	0
Housing	202,390	43,655
Community amenities	189,520	182,511
Recreation and culture	43,070	41,315
Transport	4,920	7,795
Economic services	101,265	93,437
Other property and services	15,500	13,966
	1,432,635	1,204,147

15. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the Mayor/President.

	2016/17 Budget $	2015/16 Estimate $
Meeting fees	68,615	68,615
President's allowance	6,920	6,920
Deputy Mayor/President's allowance	1,730	1,730
Travelling expenses	6,405	4,761
Information Communications Technology allowance	10,485	10,485
	94,155	92,511

16. TRUST FUNDS

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

Detail	Balance 1-Jul-16 $	Estimated Amounts Received $	Estimated Amounts Paid ($)	Estimated Balance 30-Jun-17 $
Bonds - Relocated Houses	29,742	5,000	(7,500)	27,242
Bonds - Council Houses	1,632	0	0	1,632
Deposits - Hall Hire	680	1,000	(1,400)	280
Fruit Fly Baiting Scheme	5,397	0	0	5,397
Deposits - Kerbing	1,400	0	0	1,400
BB Community Foundation	315	0	0	315
Deposits - Road Contributions	9	0	0	9
Interest on Trust Monies	5,196	250	0	5,446
Deposits - Nominations	0	0	0	0
Police Licencing	15,133	700,000	(700,000)	15,133
Bonds - Commercial	390	0	0	390
Bonds - Landscaping	2,000	0	0	2,000
Construction Training Fund	220	4,000	(4,000)	220
Building Service Levy	394	5,500	(5,500)	394
Equipment	170	200	(200)	170
Unclaimed Monies	36	0	0	36
	62,714	715,950	(718,600)	60,064

17. MAJOR LAND TRANSACTIONS

Aged Accomodation Facility - $682,270 and refer to Note 5

Details

During 2015-16 Council commenced evaluating its options to: develop an aged accommodation facility; and conduct the relevant business planning (including what may be a major land transaction under the legislation), with the view to commencing work on the project in the 2016-17 fiscal year.

While stubstantial, this initiative is not expected to trigger a Major Land Transaction event however, as the projected cost of the development is less than 10% of the Shire's 2015-16 operating expenditure ($713,313).

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

There were no trading or major trading undertakings during 2015-16, and it is not anticipated that any trading or major trading undertakings will occur during 2016-17.

19. INTERESTS IN JOINT ARRANGEMENTS

Council does not intend to participate in any joint ventures during the 2016-17 financial year.

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
03	General Purpose Fundir	031	Rate Revenue	031001	Rates - General GRV	100	Rates Income	-369,776	-369,566	-389,875
				031002	Rates - General Rural UV	100	Rates Income	-1,757,646	-1,757,646	-1,851,205
				031003	Rates - GRV - Minimum	100	Rates Income	-45,136	-45,136	-47,655
				031004	Rates - UV - Minimum	100	Rates Income	-194,967	-194,967	-208,560
				031005	Rates - Instalment Interest	160	Interest Earned	-5,890	-5,631	-5,635
				031006	Rates - Ex-Gratia Rates	100	Rates Income	-980	-998	-1,010
				031007	Rates - Non Payment Penalty - LG	160	Interest Earned	-17,250	-21,471	-17,250
				031008	Rates - Rate Enquiries	140	Fees And Charges	-3,650	-3,654	-4,170
				031009	Rates - ESL Administration Fee	140	Fees And Charges	-4,000	-4,000	-4,000
				031010	Rates - Reimbursements	120	Operating Contributions 8	-3,500	-578	-3,500
				031011	Rates - Penalty Interest - DFES	160	Interest Earned	-575	-729	-625
				031012	Rates - Rates Interims	100	Rates Income	4,115	4,494	-1,445
				031013	Rates Administration Fee	140	Fees And Charges	-6,805	-6,555	-6,555
				031014	Rates - Mining General Unimproved Value	100	Rates Income	-29,620	-29,621	-32,210
				031015	Rates - Mining Minimum Unimproved Val	100	Rates Income	-3,500	-3,500	-3,180
				031016	Rates - Concessions	100	Rates Income	1,365	0	1,195
					Revenue Total			-2,437,815	-2,439,559	-2,575,680
				031100	Rates - Valuation Expenses	320	Materials And Contracts	15,225	16,151	16,685
				031101	Rates - Collection Costs	320	Materials And Contracts	3,500	8,155	8,785
				031101	Rates - Collection Costs	370	Other Expenses	0	414	0
				031102	Rates - Search Costs	320	Materials And Contracts	350	277	350
				031103	Rates - Admin Allocation	800	Admin Allocations	76,445	74,302	84,275
				031104	Rates Write Offs	100	Rates Income	250	310	250
					Expenditure Total			95,770	99,608	110,345
		032	Other General Purpose F	032001	General Purpose Funding - Income - Grant	112	Operating Grants - Federa	-262,205	-262,205	-504,620
				032002	General Purpose Funding - Income - Gran	112	Operating Grants - Federa	-289,770	-289,771	-625,490
				032003	General Purpose Funding - Interest On Inv	160	Interest Earned	-23,900	-9,454	-18,000
				032004	General Purpose Funding - Interest on Inv	160	Interest Earned	-25,500	-17,983	-25,500
				032005	General Purpose Funding - Interest on Inv	160	Interest Earned	-125	-18	0
				032006	General Purpose Funding - Interest on Inv	160	Interest Earned	-235	-107	-235
				032007	General Purpose Funding - Interest on Inv	160	Interest Earned	0	-10,011	0
				032008	General Purpose Funding - Interest on Inv	160	Interest Earned	0	-2,939	0
					Revenue Total			-601,735	-592,487	-1,173,845
				032100	General Purpose Funding - Administration	800	Admin Allocations	5,095	4,954	5,620
					Expenditure Total			5,095	4,954	5,620

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
04	Governance	041	Members Of Council	041002	Other Governance - Sundry Reimburseme	120	Operating Contributions &	-250	0	-150
				041002	Other Governance - Sundry Reimburseme	170	Other Revenue	0	-145	0
				041003	Other Governance - Other Minor Income	140	Fees And Charges	-250	-465	-250
					Revenue Total			-500	-610	-400
				041100	Members - Sitting Fees	370	Other Expenses	68,615	68,615	68,615
				041101	Members - Training Costs	370	Materials And Contracts	3,300	639	3,300
				041102	Members - Travelling Costs	320	Materials And Contracts	6,250	4,761	6,405
				041103	Members - Telecommunications Reimbur:	320	Materials And Contracts	10,485	10,485	10,485
				041104	Members - Other Expenses	300	Wages And Salaries	1,675	1,427	1,620
				041104	Members - Other Expenses	320	Materials And Contracts	1,460	1,301	1,515
				041104	Members - Other Expenses	340	Telephone	760	803	900
				041104	Members - Other Expenses	500	Labour On Costs	1,100	1,134	1,530
				041104	Members - Other Expenses	600	Plant Recovery	95	100	70
				041105	Members - Conferences/Seminars Costs	320	Materials And Contracts	14,135	15,326	15,925
				041106	Members - President's Allowance	370	Other Expenses	6,920	6,920	6,920
				041107	Members - Deputy President's Allowance	370	Other Expenses	1,730	1,730	1,730
				041108	Members - Council Chamber Expenses	320	Materials And Contracts	1,060	1,393	1,430
				041109	Members - Refreshments & Receptions	320	Materials And Contracts	23,000	13,659	23,000
				041110	Members - Bunbury Wellington GOC Proj:	320	Materials And Contracts	1,700	1,053	1,700
				041111	Members - Insurance Costs For Members	350	Insurance Costs	9,990	9,982	10,480
				041112	Members - Subscriptions	320	Materials And Contracts	8,270	8,102	8,305
				041113	Members - Election Expenses	320	Materials And Contracts	1,790	1,786	0
				041114	Members - Donations	370	Other Expenses	73,430	72,673	67,340
				041115	Reimbursement Expenses	320	Materials And Contracts	1,000	0	100
				041117	Members - Publications & Legislation	320	Materials And Contracts	565	82	565
				041119	Website Expenses	320	Materials And Contracts	1,175	1,080	1,175
				041150	Members - Admin Allocation	800	Admin Allocations	40,770	39,627	44,945
				041190	Depreciation - Membership	330	Depreciation - Buildings	725	0	0
				041190	Depreciation - Membership	333	Depreciation - Furniture &	0	1,957	1,955
				041300	Foward Planning Consultant Costs	320	Materials And Contracts	0	156	0
					Expenditure Total			280,000	264,790	280,010
		042	Administration	042100	Other Governance - Admin Allocated	800	Admin Allocations	61,155	59,441	67,420
					Expenditure Total			61,155	59,441	67,420

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
05	Law, Order & Public Saf	051	Fire Prevention	051001	Fire Infringements/Fines Income	140	Fees And Charges	-810	-1,310	-1,310	
				051002	Sale Of Fire Maps Income	140	Fees And Charges	-100	-123	-100	
				051003	LGIS Fire Reimbursement Income	120	Operating Contributions 8	-250	0	-150	
				051004	ESL and DFES - Funding Operating Grant Ir	111	Operating Grants - State	-217,565	-186,271	-54,800	
				051004	ESL and DFES - Funding Operating Grant Ir	113	Operating Grants - Other	0	-42,427	-34,650	
				051007	BFRC - MV Lease Income	140	Fees And Charges	-13,045	-2,859	-13,045	
					Revenue Total			-231,770	-232,990	-104,055	
				051101	Fire Break Inspection Expenses	320	Materials And Contracts	1,420	1,418	1,455	
				051102	Fire Hazard Reductions Expenses	300	Wages And Salaries	0	155	85	
				051102	Fire Hazard Reductions Expenses	320	Materials And Contracts	13,800	1,350	18,190	Includes $5,500 Fire Maps, $5k Traffic Management, $600 Signage Trailer, $3k control burns
				051102	Fire Hazard Reductions Expenses	343	Shire Rates	1,140	1,138	1,195	
				051102	Fire Hazard Reductions Expenses	344	Rubbish Service Charge	0	20	20	
				051102	Fire Hazard Reductions Expenses	345	Esl Charge	205	204	205	
				051102	Fire Hazard Reductions Expenses	500	Labour On Costs	900	866	540	
				051102	Fire Hazard Reductions Expenses	600	Plant Recovery	0	63	15	
				051104	Minor Fire Plant & Equipment Purchases n	320	Materials And Contracts	300	0	150	
				051105	Fire Plant & Equipment Maintenance - Noi	320	Materials And Contracts	1,450	374	940	
				051106	ESL - Fire Vehicle Maintenance Costs	320	Materials And Contracts	14,755	7,777	15,755	
				051107	ESL - Brigade Utilities, rates and taxes	340	Telephone	465	250	465	
				051108	ESL - Other Goods & Services relating to Fi	320	Materials And Contracts	2,780	1,448	2,780	
				051109	ESL - Insurances Fire Appliances and Perso	350	Insurance Costs	27,840	27,842	28,425	
				051111	ESL - Minor Fire Plant/Equip Under $1200	320	Materials And Contracts	1,110	855	1,110	
				051112	Fire Prevention And Support	300	Wages And Salaries	100	0	35	
				051112	Fire Prevention And Support	320	Materials And Contracts	8,500	1,765	3,800	
				051112	Fire Prevention And Support	340	Telephone	2,515	2,544	2,580	
				051112	Fire Prevention And Support	500	Labour On Costs	105	0	35	
				051114	ESL - Land & Building Maintenance	320	Materials And Contracts	555	110	630	
				051114	ESL - Land & Building Maintenance	350	Insurance Costs	75	0	75	
				051115	ESL - Clothing and Accessories	320	Materials And Contracts	4,635	4,198	4,635	
				051116	ESL - Plant and Equipment Maintenance	320	Materials And Contracts	925	0	925	
				051117	BFRC - Bushfire Risk Planning	300	Wages And Salaries	95,145	20,697	104,660	
				051117	BFRC - Bushfire Risk Planning	301	Superannuation	11,970	2,036	12,035	
				051117	BFRC - Bushfire Risk Planning	303	Employee Costs	0	105	2,850	
				051117	BFRC - Bushfire Risk Planning	320	Materials And Contracts	25,580	5,051	23,220	
				051117	BFRC - Bushfire Risk Planning	340	Telephone	2,330	902	2,330	
				051117	BFRC - Bushfire Risk Planning	356	Insurance Workers Comp	4,225	580	2,930	
				051117	BFRC - Bushfire Risk Planning	800	Admin Allocations	0	1,035	6,170	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
05	Law, Order & Public Saf	051	Fire Prevention	051118	DFES Fire Defence Grant Expenses	300	Wages And Salaries	630	0	630	
				051118	DFES Fire Defence Grant Expenses	320	Materials And Contracts	43,440	19,287	24,155	
				051118	DFES Fire Defence Grant Expenses	500	Labour On Costs	565	0	565	
				051118	DFES Fire Defence Grant Expenses	600	Plant Recovery	300	0	300	
				051150	Admin Allocation - Fire Control	800	Admin Allocations	40,770	39,627	44,945	
				051190	Depreciation - Fire Control	330	Depreciation - Buildings	720	714	720	
					Expenditure Total			309,250	142,403	309,555	
		052	Animal Control	052001	Animal Fines & Penalties Income	140	Fees And Charges	-250	-506	-250	
				052002	Animal Impounding Fees Income	140	Fees And Charges	-200	0	-200	
				052003	Dog Registrations Charges	140	Fees And Charges	-6,510	-6,696	-6,510	
				052004	Cat Registration Charges	140	Fees And Charges	0	-2	0	
				052006	Animal Control Income	140	Fees And Charges	-100	0	-5,100	Includes $5k Ranger vehicle recoup
				052105	Trap Hire Income	140	Fees And Charges	-150	-100	-150	
					Revenue Total			-7,210	-7,303	-12,210	
				052100	Ranger Services Operation Costs	320	Materials And Contracts	30,420	17,656	30,420	
				052101	Ranger Vehicle Operating Expenses	320	Materials And Contracts	3,500	0	3,500	
				052102	Dog License Discs Costs	320	Materials And Contracts	250	272	250	
				052103	Other Control Expenses	300	Wages And Salaries	100	0	85	
				052103	Other Control Expenses	320	Materials And Contracts	250	100	150	
				052103	Other Control Expenses	500	Labour On Costs	105	0	80	
				052104	Animal Impounding Costs	320	Materials And Contracts	500	0	200	
				052106	Cat Control Misc Equipment Grant Expens	320	Materials And Contracts	900	0	0	
				052108	Cat Sterilisation Program Expenses	320	Materials And Contracts	2,500	2,309	0	
				052109	Cat License Tags Expense	320	Materials And Contracts	250	0	150	
				052150	Admin Allocation - Animal Control	800	Admin Allocations	15,290	14,860	16,855	
				052190	Animal Control - Depreciation	330	Depreciation - Buildings	230	232	230	
					Expenditure Total			54,295	35,429	51,920	
		053	Other Law, Order & Publi	053100	Local Emergency Management Committee	320	Materials And Contracts	650	1,129	650	
				053101	Emergency Equipment Maintenance	300	Wages And Salaries	150	0	150	
				053150	Administration Allocated - Emergency Mgt	800	Admin Allocations	15,290	14,860	16,855	
				053152	Other Costs	320	Materials And Contracts	250	36	250	
				053190	Depreciation - Emergency Services	336	Depreciation - Plant & Eq	285	37,063	37,065	
					Expenditure Total			16,625	53,088	54,970	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
07	Health	071	Maternal And Infant Hea	071001	Family Stop Hire Charges	140	Fees And Charges	-5,305	-5,122	-5,305
					Revenue Total			-5,305	-5,122	-5,305
				071100	Family Stop Centre - Operation	300	Wages And Salaries	1,150	951	1,325
				071100	Family Stop Centre - Operation	320	Materials And Contracts	3,090	3,759	3,300
				071100	Family Stop Centre - Operation	341	Electricity And Gas	1,315	1,844	1,660
				071100	Family Stop Centre - Operation	342	Water	1,300	1,125	1,120
				071100	Family Stop Centre - Operation	344	Rubbish Service Charge	330	331	340
				071100	Family Stop Centre - Operation	345	Esl Charge	70	68	70
				071100	Family Stop Centre - Operation	350	Insurance Costs	555	462	485
				071100	Family Stop Centre - Operation	500	Labour On Costs	1,205	798	1,270
				071100	Family Stop Centre - Operation	600	Plant Recovery	315	327	220
				071150	Admin Allocated - Family Stop Centre	800	Admin Allocations	10,190	9,907	11,235
				071190	Depreciation - Family Stop Centre	330	Depreciation - Buildings	9,880	9,114	9,115
				071190	Depreciation - Family Stop Centre	333	Depreciation - Furniture &	0	673	675
					Expenditure Total			29,400	29,359	30,815
		072	Health - Administration &	072001	Food Stall Permit Charges	140	Fees And Charges	-200	-99	-200
				072002	Temporary Camping Site Permit Charges	140	Fees And Charges	-1,000	-800	-1,000
				072003	Food Business Registration Fee	140	Fees And Charges	-700	-308	-500
				072004	Annual Inspections	140	Fees And Charges	-200	0	-200
					Revenue Total			-2,100	-1,207	-1,900
				072100	Health Administration Services Expenses	300	Wages And Salaries	3,410	3,254	3,410
				072100	Health Administration Services Expenses	320	Materials And Contracts	26,750	20,130	22,750
				072101	Other Health Administration Expenses	303	Employee Costs	500	0	0
				072101	Other Health Administration Expenses	320	Materials And Contracts	0	8	750
				072103	Health Administration Superannuation	301	Superannuation	965	966	990
				072150	Admin Allocation - Other Health	800	Admin Allocations	10,195	9,907	11,235
				073100	Analytical Expenses	320	Materials And Contracts	550	450	1,600
					Expenditure Total			42,370	34,715	40,735
		074	Boyup Brook Medical Ser	074001	Surgery Turnover	140	Fees And Charges	-791,330	-780,748	-819,755
				074002	Surgery Rental Income	140	Fees And Charges	-6,455	-6,545	-6,615
					Revenue Total			-797,785	-787,294	-826,370

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07	Health	074	Boyup Brook Medical Ser	074100	House General Practitioner - Medical Servi	300	Wages And Salaries	420	0	175	
				074100	House General Practitioner - Medical Servi	320	Materials And Contracts	3,110	3,224	2,705	
				074100	House General Practitioner - Medical Servi	340	Telephone	1,265	1,155	1,295	
				074100	House General Practitioner - Medical Servi	341	Electricity And Gas	2,660	2,347	2,725	
				074100	House General Practitioner - Medical Servi	342	Water	1,375	1,493	1,410	
				074100	House General Practitioner - Medical Servi	344	Rubbish Service Charge	330	331	340	
				074100	House General Practitioner - Medical Serv	345	Esl Charge	70	68	70	
				074100	House General Practitioner - Medical Serv	350	Insurance Costs	1,165	969	995	
				074100	House General Practitioner - Medical Serv	500	Labour On Costs	440	0	165	
				074100	House General Practitioner - Medical Serv	600	Plant Recovery	100	0	45	
				074102	Boyup Brook Medical Services Building Co	300	Wages And Salaries	610	69	90	
				074102	Boyup Brook Medical Services Building Co	320	Materials And Contracts	1,430	2,730	1,465	
				074102	Boyup Brook Medical Services Building Co	341	Electricity And Gas	2,880	3,213	2,950	
				074102	Boyup Brook Medical Services Building Co	342	Water	320	364	390	
				074102	Boyup Brook Medical Services Building Co	343	Shire Rates	3,125	2,919	3,080	
				074102	Boyup Brook Medical Services Building Co	344	Rubbish Service Charge	540	538	550	
				074102	Boyup Brook Medical Services Building Co	345	Esl Charge	100	106	110	
				074102	Boyup Brook Medical Services Building Co	350	Insurance Costs	1,660	1,380	1,450	
				074102	Boyup Brook Medical Services Building Co	500	Labour On Costs	640	71	90	
				074102	Boyup Brook Medical Services Building Co	600	Plant Recovery	0	25	5	
				074103	Medical Service Employee Costs	300	Wages And Salaries	629,130	631,509	676,285	
				074103	Medical Service Employee Costs	303	Employee Costs	1,750	517	7,795	Includes $6k recruiting GP
				074103	Medical Service Employee Costs	350	Insurance Costs	0	7,580	8,365	
				074103	Medical Service Employee Costs	356	Insurance Workers Comp	11,910	11,910	12,505	
				074104	Medical Services - General Practioners Vel	320	Materials And Contracts	4,920	3,564	3,130	
				074104	Medical Services - General Practioners Vel	600	Plant Recovery	1,385	1,734	1,675	
				074105	Medical Ctr - Postage, Printing, Stationary	320	Materials And Contracts	2,445	3,876	3,355	
				074106	Medical Ctr - Telephones	320	Materials And Contracts	0	1,068	1,315	
				074106	Medical Ctr - Telephones	340	Telephone	4,100	3,089	3,330	
				074107	Medical Ctr - Subscriptions	303	Employee Costs	660	749	675	
				074107	Medical Ctr - Subscriptions	320	Materials And Contracts	3,250	2,594	2,760	
				074109	Medical Ctr - Bank Fees	370	Other Expenses	1,225	917	980	
				074110	Medical Ctr - Computer Expenses	320	Materials And Contracts	17,500	16,425	18,380	
				074111	Medical Ctr - Medical Supplies & Equipt	320	Materials And Contracts	9,375	8,712	8,760	
				074113	Medical Ctr - Superanuation	301	Superannuation	70,785	72,542	74,670	
				074114	Medical Ctr - Training	302	Training	5,250	6,874	9,135	Includes $5,950 for (50%) part time student
				074114	Medical Ctr - Training	320	Materials And Contracts	1,025	172	1,025	Grad Cert Diabetes Ed @ Curtin
				074115	Medical Ctr - Sundry Expenses	320	Materials And Contracts	2,135	3,039	2,365	
				074117	Medical - Fringe Benifit Tax	370	Other Expenses	9,250	8,176	6,540	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
07	Health	074	Boyup Brook Medical Ser	074139	Interest Paid Loan 102 - GP House	360	Interest Expense	985	986	435
				074139	Interest Paid Loan 102 - GP House	361	Accrued Interest Expense	-385	-384	-120
				074140	Loss on Sale of Assets	380	Loss On Sale Of Assets	7,275	28,354	0
				074150	Admin Allocated - Boyup Brook Medical Se	800	Admin Allocations	45,780	44,581	50,565
				074190	Depreciation - Housing GP - 5 Rogers Ave	330	Depreciation - Buildings	9,865	9,676	9,865
				074190	Depreciation - Housing GP - 5 Rogers Ave	333	Depreciation - Furniture &	0	279	0
				074191	Depreciation - Medical Centre	330	Depreciation - Buildings	27,495	23,658	23,660
				074191	Depreciation - Medical Centre	333	Depreciation - Furniture &	0	4,064	4,065
				074191	Depreciation - Medical Centre	336	Depreciation - Plant & Equ	0	637	635
				074192	Depreciation - Ultrasound Machine	333	Depreciation - Furniture &	6,060	6,001	6,060
				074193	Depreciation - GP Vehicle	336	Depreciation - Plant & Equ	1,760	3,867	3,865
					Expenditure Total			897,170	927,765	962,180
		075	Health Other	075100	Ambulance Centre Operation	320	Materials And Contracts	20,105	20,102	20,405
				075100	Ambulance Centre Operation	342	Water	145	202	195
				075100	Ambulance Centre Operation	344	Rubbish Service Charge	330	331	340
				075100	Ambulance Centre Operation	345	Esl Charge	70	88	90
				075150	Admin Allocated - Other Health	800	Admin Allocations	10,195	9,907	11,235
					Expenditure Total			30,845	30,629	32,265
08	Education & Welfare	081	Other Education	081001	Rylington Park Reimbursements	120	Operating Contributions &	-7,165	-7,463	-7,595
					Revenue Total			-7,165	-7,463	-7,595
				081100	Community Resource Centre	300	Wages And Salaries	250	13	50
				081100	Community Resource Centre	320	Materials And Contracts	2,095	1,932	2,145
				081100	Community Resource Centre	342	Water	135	77	80
				081100	Community Resource Centre	344	Rubbish Service Charge	330	331	340
				081100	Community Resource Centre	345	Esl Charge	70	68	70
				081100	Community Resource Centre	350	Insurance Costs	1,120	1,120	1,175
				081100	Community Resource Centre	500	Labour On Costs	260	13	45
				081100	Community Resource Centre	600	Plant Recovery	55	0	25
				081101	Rylington Park Farm Complex	300	Wages And Salaries	0	13	5
				081101	Rylington Park Farm Complex	320	Materials And Contracts	1,250	7,077	1,610
				081101	Rylington Park Farm Complex	343	Shire Rates	5,185	5,110	5,365
				081101	Rylington Park Farm Complex	344	Rubbish Service Charge	0	20	20
				081101	Rylington Park Farm Complex	345	Esl Charge	70	68	70
				081101	Rylington Park Farm Complex	350	Insurance Costs	2,720	2,265	2,375
				081101	Rylington Park Farm Complex	500	Labour On Costs	0	13	5
				081101	Rylington Park Farm Complex	600	Plant Recovery	0	13	5

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
08	Education & Welfare	081	Other Education	081102	Donations - Other Education	370	Other Expenses	200	200	200
				081150	Admin Allocation - Other Education	800	Admin Allocations	10,190	9,907	11,235
				081190	Depreciation - Community Resource Centr	330	Depreciation - Buildings	18,525	18,348	18,525
				081191	Depreciation - Rylington Park Farm Compl	330	Depreciation - Buildings	35,480	35,136	35,480
					Expenditure Total			77,935	81,723	78,825
		082	Aged And Disabled	082110	Aged & Disability - Operating Grants and C	170	Other Revenue	-1,000	-1,000	0
					Revenue Total			-1,000	-1,000	0
				082100	Support for Seniors Christmas Lunch	320	Materials And Contracts	1,000	1,013	1,025
				082104	Interest Paid Loan 118 - Aged Needs Initia	360	Interest Expense	17,835	17,832	17,175
				082104	Interest Paid Loan 118 - Aged Needs Initia	361	Accrued Interest Expense	-3,285	-3,286	-3,025
				082150	Admin Allocated - Aged & Disabled	800	Admin Allocations	10,195	9,907	11,235
					Expenditure Total			25,745	25,465	26,410
		083	Other Welfare	083100	Youth Council Expenses	320	Materials And Contracts	600	539	600
				083104	Depreciation	333	Depreciation - Furniture &	510	504	510
				083150	Admin Allocated - Other Welfare	800	Admin Allocations	30,580	29,721	33,710
					Expenditure Total			31,690	30,764	34,820
09	Housing	091	Staff Housing	091100	Staff Housing Operation	300	Wages And Salaries	1,120	380	685
				091100	Staff Housing Operation	320	Materials And Contracts	3,755	1,226	3,290
				091100	Staff Housing Operation	341	Electricity And Gas	4,250	3,514	4,330
				091100	Staff Housing Operation	342	Water	2,200	2,606	2,465
				091100	Staff Housing Operation	343	Shire Rates	2,475	2,473	2,725
				091100	Staff Housing Operation	344	Rubbish Service Charge	660	661	695
				091100	Staff Housing Operation	345	Esl Charge	135	136	140
				091100	Staff Housing Operation	350	Insurance Costs	2,065	1,749	1,925
				091100	Staff Housing Operation	500	Labour On Costs	1,175	390	655
				091100	Staff Housing Operation	600	Plant Recovery	100	98	65
				091102	Staff Housing - Less Amt Allocated to Adm	800	Admin Allocations	-11,250	-6,684	-11,250
				091130	Interest Paid Loan 115 - Staff House	360	Interest Expense	4,370	4,370	4,070
				091130	Interest Paid Loan 115 - Staff House	361	Accrued Interest Expense	-1,350	-1,348	-1,205
				091150	Admin Allocated - Staff Housing	800	Admin Allocations	10,190	9,907	11,235
				091190	Depreciation - Staff Housing	330	Depreciation - Buildings	27,585	27,381	27,585
					Expenditure Total			47,480	46,857	47,410

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09	Housing	092	Other Housing	092001	Rent 24A Proctor St	140	Fees And Charges	-3,500	-4,275	-5,130
				092002	Rent 24B Proctor St	140	Fees And Charges	-6,500	-6,750	-8,100
				092003	Rent 16A Forrest St	140	Fees And Charges	-4,750	-5,325	-6,390
				092004	Rent 16B Forrest St	140	Fees And Charges	-2,750	-5,144	-6,175
				092005	Rent 1 Rogers Ave	140	Fees And Charges	-12,100	-12,780	-15,335
				092006	Rent 6 Nix St	140	Fees And Charges	-8,500	-9,382	-11,260
				092007	Housing Reimbursements	120	Operating Contributions 8	0	-710	-1,000
				092008	Lease for Life Income	140	Fees And Charges	0	0	-150,000
					Revenue Total			-38,100	-44,365	-203,390
				092101	Boyup Brook Citizens Lodge	320	Materials And Contracts	500	492	515
				092101	Boyup Brook Citizens Lodge	350	Insurance Costs	9,150	9,148	9,605
				092102	Community Housing - Units	300	Wages And Salaries	920	920	595
				092102	Community Housing - Units	320	Materials And Contracts	6,260	13,367	9,465
				092102	Community Housing - Units	341	Electricity And Gas	1,320	566	695
				092102	Community Housing - Units	342	Water	1,180	1,630	2,005
				092102	Community Housing - Units	343	Shire Rates	3,740	3,740	3,925
				092102	Community Housing - Units	344	Rubbish Service Charge	1,280	1,282	1,315
				092102	Community Housing - Units	345	Esl Charge	135	136	140
				092102	Community Housing - Units	350	Insurance Costs	1,830	1,677	1,760
				092102	Community Housing - Units	500	Labour On Costs	1,050	772	580
				092102	Community Housing - Units	600	Plant Recovery	200	180	60
				092103	Other	300	Wages And Salaries	0	81	45
				092103	Other	320	Materials And Contracts	400	400	400
				092103	Other	345	Esl Charge	70	68	70
				092103	Other	500	Labour On Costs	0	83	45
				092103	Other	600	Plant Recovery	0	45	10
				092104	6 Nix - Operating & Mtce Expense	320	Materials And Contracts	1,235	1,409	1,545
				092105	House - 1 Rogers Ave	300	Wages And Salaries	970	798	770
				092105	House - 1 Rogers Ave	320	Materials And Contracts	2,885	3,418	3,505
				092105	House - 1 Rogers Ave	341	Electricity And Gas	100	102	125
				092105	House - 1 Rogers Ave	342	Water	1,750	975	1,200
				092105	House - 1 Rogers Ave	343	Shire Rates	1,525	1,508	1,585
				092105	House - 1 Rogers Ave	344	Rubbish Service Charge	0	331	340
				092105	House - 1 Rogers Ave	345	Esl Charge	330	68	70
				092105	House - 1 Rogers Ave	350	Insurance Costs	1,045	958	1,005
				092105	House - 1 Rogers Ave	500	Labour On Costs	1,015	642	725
				092105	House - 1 Rogers Ave	600	Plant Recovery	290	473	210
				092150	Admin Allocation - Other Housing	800	Admin Allocations	10,195	10,120	11,480

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09	Housing	092	Other Housing	092190	Depreciation - Boyup Brook Citizens Lodge	330	Depreciation - Buildings	80,785	80,060	80,785	
				092191	Depreciation - Other Housing	330	Depreciation - Buildings	15,860	15,708	15,860	
					Expenditure Total			146,020	151,158	150,435	
10	Community Amenities	101	Waste Management	101001	Refuse Collection Charges - Rates	140	Fees And Charges	-92,800	-93,931	-98,980	
				101002	Waste Disposal Charges	140	Fees And Charges	-10,400	-9,828	-10,075	
				101003	Recycling Scheme Income	140	Fees And Charges	-44,400	-40,572	-41,835	
				101003	Recycling Scheme Income	170	Other Revenue	0	-3,759	-3,850	
				101004	Scrap Metal Income	140	Fees And Charges	-7,000	0	0	
				101004	Scrap Metal Income	170	Other Revenue	0	-621	0	
				101005	Waste Collection Rates	140	Fees And Charges	-25,400	-25,540	-26,340	
					Revenue Total			-180,000	-174,252	-181,080	
				101016	Interest Paid Loan 112 - Rubbish Tip	360	Interest Expense	1,030	1,017	830	
				101016	Interest Paid Loan 112 - Rubbish Tip	361	Accrued Interest Expense	0	-3	0	
				101100	Refuse Collection Boyup Brook Townsite E	300	Wages And Salaries	805	531	285	
				101100	Refuse Collection Boyup Brook Townsite E	320	Materials And Contracts	39,820	45,064	46,120	
				101101	Recycling Collection Boyup Brook Town Sh	300	Wages And Salaries	285	177	400	
				101101	Recycling Collection Boyup Brook Town Sh	320	Materials And Contracts	18,600	21,566	22,105	
				101101	Recycling Collection Boyup Brook Town Sh	500	Labour On Costs	1,145	0	0	
				101101	Recycling Collection Boyup Brook Town Sh	600	Plant Recovery	125	0	55	
				101102	Boyup Brook Transfer Station Costs	300	Wages And Salaries	7,000	7,275	8,455	
				101102	Boyup Brook Transfer Station Costs	320	Materials And Contracts	24,000	20,268	23,275	Includes $12k mulching
				101102	Boyup Brook Transfer Station Costs	341	Electricity And Gas	675	800	690	
				101102	Boyup Brook Transfer Station Costs	500	Labour On Costs	6,765	5,977	7,940	
				101102	Boyup Brook Transfer Station Costs	600	Plant Recovery	6,100	9,901	7,380	
				101103	Land Fill Disposal Site	300	Wages And Salaries	5,055	4,130	5,470	
				101103	Land Fill Disposal Site	320	Materials And Contracts	350	40	350	
				101103	Land Fill Disposal Site	500	Labour On Costs	4,900	3,463	5,280	
				101103	Land Fill Disposal Site	600	Plant Recovery	2,205	1,214	2,000	
				101104	Townsite Street Bins Collection	320	Materials And Contracts	4,550	5,841	6,530	
				101105	Waste Management Satellite Towns	300	Wages And Salaries	1,675	417	465	
				101105	Waste Management Satellite Towns	500	Labour On Costs	1,755	376	420	
				101105	Waste Management Satellite Towns	600	Plant Recovery	630	238	335	
				101106	Transfer Station Employee Costs	300	Wages And Salaries	33,835	37,388	41,790	
				101106	Transfer Station Employee Costs	303	Employee Costs	250	132	250	
				101106	Transfer Station Employee Costs	356	Insurance Workers Comp	3,405	3,403	3,575	
				101106	Transfer Station Employee Costs	500	Labour On Costs	1,020	2,396	2,680	
				101107	Drum Muster Expenses	320	Materials And Contracts	2,550	2,026	2,075	

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10	Community Amenities	101	Waste Management	101108	BB Transfer Station Superannuation	301	Superannuation	3,195	3,927	4,390	
				101150	Admin Allocated - Waste Management	800	Admin Allocations	20,385	19,814	22,475	
				101190	Depreciation - Waste Management	330	Depreciation - Buildings	0	1,750	1,750	
				101190	Depreciation - Waste Management	334	Depreciation - Other Infra	7,855	9,277	9,275	
					Expenditure Total			199,965	208,405	226,645	
		103	Sewerage	103002	Septic Licence Fees	140	Fees And Charges	-2,480	-2,648	-2,960	
					Revenue Total			-2,480	-2,648	-2,960	
				103100	Septic Tank Inspection Expenses	320	Materials And Contracts	500	0	250	
				103101	Liquid Waste Disposal Site (Stanton Road)	300	Wages And Salaries	0	0	20	
				103101	Liquid Waste Disposal Site (Stanton Road)	320	Materials And Contracts	500	50	250	
				103101	Liquid Waste Disposal Site (Stanton Road)	370	Other Expenses	500	501	500	
				103101	Liquid Waste Disposal Site (Stanton Road)	500	Labour On Costs	60	0	15	
				103101	Liquid Waste Disposal Site (Stanton Road)	600	Plant Recovery	15	0	5	
					Expenditure Total			1,575	551	1,040	
		105	Town Planning	105001	Planning Application Fees	140	Fees And Charges	-2,600	-3,404	-2,665	
				105002	Subdivision Clearance Charges	140	Fees And Charges	-600	-146	-600	
					Revenue Total			-3,200	-3,550	-3,265	
				105100	Town Planning Admin & Control	320	Materials And Contracts	14,500	14,359	21,750	charge increase from $80 to $120/hr
				105101	Admin Allocation - Town Planning	800	Admin Allocations	20,385	19,814	22,475	
					Expenditure Total			34,885	34,173	44,225	
		106	Other Community Ameni	106001	Cemetery Burial Fees	140	Fees And Charges	-2,500	-2,596	-2,660	
				106002	License/Other Fees BB Cemetery	140	Fees And Charges	-2,160	-2,738	-2,805	
				106003	Cemetery - Reservation Fees (Not Niche W	140	Fees And Charges	-350	0	-350	
				106004	Cemetery Niche Wall Fees & Charges	140	Fees And Charges	-250	-1,108	-250	
					Revenue Total			-5,260	-6,443	-6,065	
				106101	Cemetery - Operation	300	Wages And Salaries	3,150	3,147	2,925	
				106101	Cemetery - Operation	320	Materials And Contracts	3,000	2,121	2,370	
				106101	Cemetery - Operation	500	Labour On Costs	2,660	2,638	2,820	
				106101	Cemetery - Operation	600	Plant Recovery	740	1,152	820	
				106101	Cemetery - Operation	800	Admin Allocations	8,925	9,907	11,235	
				106102	Public Toilets - Operation	320	Materials And Contracts	14,000	12,931	14,460	
				106102	Public Toilets - Operation	350	Insurance Costs	315	261	275	
				106102	Public Toilets - Operation	500	Labour On Costs	135	0	0	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
10	Community Amenities	106	Other Community Ameni	106103	Street Furniture	300	Wages And Salaries	130	0	30
				106103	Street Furniture	320	Materials And Contracts	250	524	535
				106103	Street Furniture	500	Labour On Costs	0	0	30
				106103	Street Furniture	600	Plant Recovery	5	0	5
				106150	Admin Allocation - Other Community Ame	800	Admin Allocations	10,195	9,907	11,235
				106151	Admin Allocation - Cemetery	800	Admin Allocations	0	0	2,170
				106191	Depreciation - Public Toilets	330	Depreciation - Buildings	3,095	3,065	3,095
				106192	Depreciation - Other Community Services	334	Depreciation - Other Infra	0	1,768	1,770
					Expenditure Total			46,600	47,421	53,775
		107	Protection Of Environme	107001	Fruit Fly Baiting Income	140	Fees And Charges	-250	0	0
					Revenue Total			-250	0	0
				104100	Blackwood Catchment Zone	320	Materials And Contracts	250	0	125
				107101	Fruit Fly Program Expenses	320	Materials And Contracts	250	0	0
					Expenditure Total			500	0	125
11	Recreation & Culture	111	Public Halls & Civic Centr	111001	Hall Hire Fees	140	Fees And Charges	-2,950	-2,388	-2,800
				111003	Non-Operating Grants (State) and Contrib	131	Capital Grants - State - No	-75,600	-75,629	0
				111402	Capital Improvements - Public Buildings -	113	Operating Grants - Other	0	0	0
					Revenue Total			-78,550	-78,017	-2,800
				111100	Boyup Brook Hall - Operation	300	Wages And Salaries	2,575	1,775	2,225
				111100	Boyup Brook Hall - Operation	320	Materials And Contracts	6,150	5,934	6,305
				111100	Boyup Brook Hall - Operation	341	Electricity And Gas	2,400	1,586	2,035
				111100	Boyup Brook Hall - Operation	342	Water	4,485	3,423	4,160
				111100	Boyup Brook Hall - Operation	350	Insurance Costs	5,490	5,489	5,765
				111100	Boyup Brook Hall - Operation	500	Labour On Costs	3,420	1,461	1,945
				111100	Boyup Brook Hall - Operation	600	Plant Recovery	520	765	560
				111102	Halls - Other Public Halls	320	Materials And Contracts	12,820	12,806	4,725
				111102	Halls - Other Public Halls	350	Insurance Costs	3,340	3,338	3,505
				111150	Admin Allocation - Public Halls	800	Admin Allocations	20,385	19,814	22,475
				111190	Depreciation - Public Halls	330	Depreciation - Buildings	114,640	112,209	112,210
				111190	Depreciation - Public Halls	333	Depreciation - Furniture &	0	769	770
				111190	Depreciation - Public Halls	334	Depreciation - Other Infra	0	3,180	3,180
					Expenditure Total			176,225	172,550	169,860

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
11	Recreation & Culture	112	Swimming Areas And Bea	112003	Pool Daily Admission Fees	140	Fees And Charges	-13,500	-13,560	-13,900
				112004	Season Tickets Fees	140	Fees And Charges	-11,860	-11,819	-12,115
				112005	Pool Hire Fees	140	Fees And Charges	-250	-480	-495
				112006	Gym Equipment Hire Fees	140	Fees And Charges	-100	-22	-25
				112008	Vacation Swimming Passes	140	Fees And Charges	-1,195	-1,195	-1,225
				112009	Grants and Contributions	131	Capital Grants - State - No	-130,000	-107,000	-57,000
				112009	Grants and Contributions	133	Non-Operating Contributi	-100,000	-100,000	0
					Revenue Total			-256,905	-234,076	-84,760
				112100	Swimming Pool General Operations	303	Employee Costs	250	150	250
				112100	Swimming Pool General Operations	320	Materials And Contracts	19,300	19,185	19,905
				112100	Swimming Pool General Operations	340	Telephone	1,250	1,881	2,030
				112100	Swimming Pool General Operations	342	Water	15,350	10,000	13,170
				112101	Swimming Pool Building Costs	300	Wages And Salaries	4,010	3,194	3,140
				112101	Swimming Pool Building Costs	320	Materials And Contracts	3,250	3,505	3,795
				112101	Swimming Pool Building Costs	341	Electricity And Gas	6,000	7,028	7,305
				112101	Swimming Pool Building Costs	350	Insurance Costs	1,875	1,562	1,640
				112101	Swimming Pool Building Costs	500	Labour On Costs	3,195	2,651	2,690
				112101	Swimming Pool Building Costs	600	Plant Recovery	930	1,006	905
				112102	Swimming Pool Employee Costs	300	Wages And Salaries	68,550	77,511	71,640
				112102	Swimming Pool Employee Costs	302	Training	625	264	480
				112102	Swimming Pool Employee Costs	303	Employee Costs	175	175	175
				112102	Swimming Pool Employee Costs	356	Insurance Workers Comp	3,405	3,403	3,575
				112102	Swimming Pool Employee Costs	370	Other Expenses	5,280	0	0
				112103	Interest Paid Loan 114 - upgrade pool bow	360	Interest Expense	7,960	7,961	7,410
				112103	Interest Paid Loan 114 - upgrade pool bow	361	Accrued Interest Expense	-3,200	-3,200	-3,005
				112104	Swimming Pool Employee Superannuatior	301	Superannuation	6,305	6,362	7,110
				112106	Pool Staff - Fringe Benefits Tax	370	Fringe Benefit Tax	0	0	11,500
				112150	Admin Allocation - Swimming Pool	800	Admin Allocations	25,480	22,131	25,100
				112190	Depreciation - Swimming Pool	330	Depreciation - Buildings	0	19,416	19,415
				112190	Depreciation - Swimming Pool	333	Depreciation - Furniture &	0	687	685
				112190	Depreciation - Swimming Pool	334	Depreciation - Other Infra	20,010	0	0
				112190	Depreciation - Swimming Pool	336	Depreciation - Plant & Equ	0	2,919	2,920
				112190	Depreciation - Swimming Pool	337	Depreciation - Recreation	0	33,633	33,635
					Expenditure Total			190,000	221,422	235,470

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
11	Recreation & Culture	113	Other Recreation & Sport	113001	Squash Courts Hire Charges	140	Fees And Charges	-150	-14	-150	
				113002	Reimbursements - Other Rec	120	Operating Contributions 8	-470	-470	-485	
				113002	Reimbursements - Other Rec	140	Fees And Charges	-540	-540	-555	
				113003	Recreation Ground Hire Fees	140	Fees And Charges	-3,465	-3,097	-3,555	
				113021	KidSport Program Income	113	Operating Grants - Other	0	-6,600	-12,000	
			Grants & Contributions	113022	Capital Grants & Contributions	131	Capital Grants - State - No	0	0	-20,000	$10k DSR, $10k Football Club - Refurbish
			Profit on Sale	113004	Profit on Sale of Assets	180	Profit On Sale Of Assets	0	0	-250	
					Revenue Total			-4,625	-10,721	-36,745	
				113100	Recreation Complex	300	Wages And Salaries	23,755	23,642	24,190	
				113100	Recreation Complex	320	Materials And Contracts	34,325	18,414	22,590	Includes $2k for Lower SW Sport & Rec Facility
				113100	Recreation Complex	341	Electricity And Gas	9,000	9,553	11,750	
				113100	Recreation Complex	342	Water	2,450	2,686	3,305	
				113100	Recreation Complex	350	Insurance Costs	4,015	4,013	4,215	
				113100	Recreation Complex	500	Labour On Costs	22,455	19,755	18,415	
				113100	Recreation Complex	600	Plant Recovery	9,420	11,617	8,730	
				113109	Walk Trails	300	Wages And Salaries	660	306	485	
				113109	Walk Trails	320	Materials And Contracts	250	267	300	
				113109	Walk Trails	500	Labour On Costs	690	314	460	
				113109	Walk Trails	600	Plant Recovery	190	137	115	
				113110	Townsite Gardens	300	Wages And Salaries	22,500	19,702	23,400	
				113110	Townsite Gardens	320	Materials And Contracts	6,100	6,653	7,440	
				113110	Townsite Gardens	341	Electricity And Gas	1,170	612	755	
				113110	Townsite Gardens	342	Water	610	525	645	
				113110	Townsite Gardens	500	Labour On Costs	24,045	16,411	18,500	
				113110	Townsite Gardens	600	Plant Recovery	4,575	4,595	3,940	
				113112	Reserves and Parks Operations	300	Wages And Salaries	12,070	11,600	12,925	
				113112	Reserves and Parks Operations	320	Materials And Contracts	13,780	8,223	14,195	Includes: $5k Reserves Strategy
				113112	Reserves and Parks Operations	340	Telephone	0	120	0	
				113112	Reserves and Parks Operations	341	Electricity And Gas	160	370	455	
				113112	Reserves and Parks Operations	342	Water	340	47	60	
				113112	Reserves and Parks Operations	344	Rubbish Service Charge	620	621	640	
				113112	Reserves and Parks Operations	345	Esl Charge	270	272	280	
				113112	Reserves and Parks Operations	350	Insurance Costs	655	545	570	
				113112	Reserves and Parks Operations	500	Labour On Costs	10,650	9,378	9,935	
				113112	Reserves and Parks Operations	600	Plant Recovery	5,135	4,966	4,095	
				113119	Other Recreation Facilities	300	Wages And Salaries	1,515	1,563	1,030	
				113119	Other Recreation Facilities	320	Materials And Contracts	1,850	1,795	2,010	
				113119	Other Recreation Facilities	350	Insurance Costs	2,195	1,828	1,920	
				113119	Other Recreation Facilities	500	Labour On Costs	1,025	1,311	1,005	
				113119	Other Recreation Facilities	600	Plant Recovery	500	655	445	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
11	Recreation & Culture	113	Other Recreation & Spor	113121	Kidsport Program by Sports/Rec	300	Wages And Salaries	110	109	3,650	
				113121	Kidsport Program by Sports/Rec	320	Materials And Contracts	8,200	2,199	18,600	
				113121	Kidsport Program by Sports/Rec	800	Admin Allocations	5,955	9,857	10,360	
				113122	Support for ANZAC Day	300	Wages And Salaries	990	903	1,105	
				113122	Support for ANZAC Day	320	Materials And Contracts	3,850	4,986	5,110	
				113122	Support for ANZAC Day	500	Labour On Costs	1,035	747	870	
				113122	Support for ANZAC Day	600	Plant Recovery	15	0	5	
				113124	Support for UBAS	300	Wages And Salaries	850	850	845	
				113124	Support for UBAS	320	Materials And Contracts	250	290	300	
				113124	Support for UBAS	370	Other Expenses	0	160	165	
				113124	Support for UBAS	500	Labour On Costs	875	713	650	
				113124	Support for UBAS	600	Plant Recovery	510	438	250	
				113125	Support for Others	300	Wages And Salaries	2,055	1,388	1,105	
				113125	Support for Others	320	Materials And Contracts	550	140	200	
				113125	Support for Others	500	Labour On Costs	2,155	1,164	780	
				113125	Support for Others	600	Plant Recovery	185	318	80	
				113126	Dinninup Rec Reserve - Consultant	320	Materials And Contracts	0	0	3,000	$3k feasibility study - power upgrade
				113160	Loss on Sale of Assets	380	Loss On Sale	0	0	5,740	
				113150	Admin Allocation - Other Recreation	800	Admin Allocations	20,385	23,767	28,090	
				113190	Depreciation - Other Recreation	330	Depreciation - Buildings	0	43,315	43,315	
				113190	Depreciation - Other Recreation	334	Depreciation - Other Infra	0	1,973	1,975	
				113190	Depreciation - Other Recreation	335	Depreciation - Parks & Gai	0	1,000	1,000	
				113190	Depreciation - Other Recreation	337	Depreciation - Recreation	120,075	35,990	35,990	
				113191	Depreciation - Parks & Gardens	335	Depreciation - Parks & Gai	3,705	29,307	29,305	
					Expenditure Total			388,725	342,108	391,290	
		114	Television And Rebroadc	114010	Radio & Mobile Tower Site Fees or Charge	140	Fees And Charges	-8,000	-8,200	-8,200	
					Revenue Total			-8,000	-8,200	-8,200	
				114005	Communications Tower	320	Materials And Contracts	1,415	0	1,415	
				114005	Communications Tower	343	Shire Rates	0	747	765	
				114005	Communications Tower	344	Rubbish Service Charge	745	20	20	
				114005	Communications Tower	345	Esl Charge	135	68	70	
					Expenditure Total			2,295	835	2,270	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
11	Recreation & Culture	115	Libraries	115001	Library Income	140	Fees And Charges	0	0	-50
					Revenue Total			0	0	-50
				115100	Library Operations	320	Materials And Contracts	1,555	1,876	2,025
				115100	Library Operations	350	Insurance Costs	175	144	150
				115150	Admin Allocation - Libraries	800	Admin Allocations	56,060	54,487	61,800
					Expenditure Total			57,790	56,507	63,975
		116	Other Culture	116001	Reimbursements - Other Culture	120	Operating Contributions 8	-250	0	-100
				116005	Non-Operating Grants (State) and Contribu	131	Capital Grants - State - No	-25,270	-25,268	0
					Revenue Total			-25,520	-25,268	-100
				113120	War Memorial	300	Wages And Salaries	1,250	1,394	1,560
				113120	War Memorial	320	Materials And Contracts	405	405	455
				113120	War Memorial	342	Water	1,150	742	915
				113120	War Memorial	350	Insurance Costs	10	6	10
				113120	War Memorial	500	Labour On Costs	1,135	1,155	1,295
				113120	War Memorial	600	Plant Recovery	430	431	130
				116100	Museum	300	Wages And Salaries	200	0	115
				116100	Museum	320	Materials And Contracts	1,715	1,540	1,720
				116100	Museum	341	Electricity And Gas	0	612	755
				116100	Museum	342	Water	435	0	0
				116100	Museum	344	Rubbish Service Charge	330	331	340
				116100	Museum	345	Esl Charge	70	166	175
				116100	Museum	350	Insurance Costs	835	694	730
				116100	Museum	500	Labour On Costs	200	0	110
				116100	Museum	600	Plant Recovery	70	0	30
				116101	Craft Hut	300	Wages And Salaries	815	0	200
				116101	Craft Hut	320	Materials And Contracts	815	348	545
				116101	Craft Hut	342	Water	140	37	45
				116101	Craft Hut	344	Rubbish Service Charge	330	331	340
				116101	Craft Hut	345	Esl Charge	70	68	70
				116101	Craft Hut	350	Insurance Costs	270	222	235
				116101	Craft Hut	500	Labour On Costs	255	0	205
				116102	Support for Sandakan (Ceremony)	300	Wages And Salaries	555	556	350
				116102	Support for Sandakan (Ceremony)	320	Materials And Contracts	4,000	4,169	4,275
				116102	Support for Sandakan (Ceremony)	370	Other Expenses	2,765	265	275
				116102	Support for Sandakan (Ceremony)	500	Labour On Costs	570	570	340
				116102	Support for Sandakan (Ceremony)	600	Plant Recovery	165	165	45

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11	Recreation & Culture	116	Other Culture	116150	Admin Allocated - Other Culture	800	Admin Allocations	10,195	9,907	11,235
				116190	Depreciation - Other Culture	330	Depreciation - Buildings	25,210	26,318	26,320
					Expenditure Total			54,390	50,431	52,820
12	Transport	121	Streets, Roads, Bridges &	121001	Grants State - Regional Road Group - (Cap	131	Capital Grants - State - No	-419,230	-419,230	-507,530
				121003	Grants - Federal - Roads to Recovery Gran	130	Non-Operating Grants & S	0	-889,400	0
				121003	Grants - Federal - Roads to Recovery Gran	132	Capital Grants - Federal - I	-840,535	0	-676,535
				121004	Road Contributions	133	Non-Operating Contributi	-11,500	0	0
				121006	Grant - Black Spot Projects Funds	131	Capital Grants - State - No	-133,240	-133,243	-4,900,000
				121007	Special Bridge Funding	131	Capital Grants - State - No	-464,000	-464,000	0
				121007	Special Bridge Funding	132	Capital Grants - Federal - I	-309,000	0	-61,800
					Revenue Total			-2,177,505	-1,905,873	-6,145,865
		122	Streets, Roads, Bridges &	121002	Grants Direct - State - MRD - (OP)	111	Operating Grants - State	-139,500	-139,500	-149,980
				122003	Income from Sale of Sundry Items	140	Fees And Charges	-65	-2,591	-65
				122004	Contributions and Reimbursement eg. Sto	120	Operating Contributions 8	-45,785	0	0
					Revenue Total			-185,350	-142,091	-150,045
		122	Streets, Roads, Bridges &	122100	Depot Building Building Costs	300	Wages And Salaries	1,325	1,119	820
				122100	Depot Building Building Costs	320	Materials And Contracts	5,200	6,378	5,585
				122100	Depot Building Building Costs	341	Electricity And Gas	5,975	5,170	5,415
				122100	Depot Building Building Costs	342	Water	2,625	2,869	3,385
				122100	Depot Building Building Costs	344	Rubbish Service Charge	850	848	870
				122100	Depot Building Building Costs	345	Esl Charge	0	68	70
				122100	Depot Building Building Costs	350	Insurance Costs	1,675	1,676	1,760
				122100	Depot Building Building Costs	500	Labour On Costs	950	938	810
				122100	Depot Building Building Costs	600	Plant Recovery	120	132	85
				122101	Depot General Operations	300	Wages And Salaries	285	350	295
				122101	Depot General Operations	303	Employee Costs	0	338	0
				122101	Depot General Operations	320	Materials And Contracts	8,175	7,750	8,175
				122101	Depot General Operations	340	Telephone	4,200	4,710	4,365
				122101	Depot General Operations	345	Esl Charge	70	0	0
				122101	Depot General Operations	500	Labour On Costs	300	359	285
				122101	Depot General Operations	600	Plant Recovery	485	268	280
				122103	Rural Road Maintenance	300	Wages And Salaries	20,855	22,173	24,815
				122103	Rural Road Maintenance	320	Materials And Contracts	28,125	9,532	18,520
				122103	Rural Road Maintenance	341	Electricity And Gas	0	855	0
				122103	Rural Road Maintenance	500	Labour On Costs	21,145	18,593	26,140
				122103	Rural Road Maintenance	600	Plant Recovery	5,870	10,539	7,245

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
12	Transport	122	Streets, Roads, Bridges &	122104	Roads Vegetation Clearing Offset Costs	300	Wages And Salaries	900	50	25
				122104	Roads Vegetation Clearing Offset Costs	320	Materials And Contracts	15,500	13,417	13,600
				122104	Roads Vegetation Clearing Offset Costs	500	Labour On Costs	945	0	25
				122105	Repairs & Maint - Bridges	300	Wages And Salaries	7,360	5,820	6,845
				122105	Repairs & Maint - Bridges	320	Materials And Contracts	35,500	29,789	36,460
				122105	Repairs & Maint - Bridges	500	Labour On Costs	7,710	4,880	6,620
				122105	Repairs & Maint - Bridges	600	Plant Recovery	1,345	2,478	1,910
				122106	Shire Radio Network Costs	320	Materials And Contracts	2,500	3,129	3,000
				122107	Maintenance Grading	300	Wages And Salaries	87,680	49,682	53,080
				122107	Maintenance Grading	320	Materials And Contracts	4,670	17,794	3,170
				122107	Maintenance Grading	500	Labour On Costs	85,205	41,648	59,780
				122107	Maintenance Grading	600	Plant Recovery	70,035	56,880	44,465
				122108	Drains & Culverts	300	Wages And Salaries	7,750	10,239	8,405
				122108	Drains & Culverts	320	Materials And Contracts	330	3,212	4,735
				122108	Drains & Culverts	500	Labour On Costs	7,945	8,586	8,210
				122108	Drains & Culverts	600	Plant Recovery	7,980	8,978	6,555
				122109	Verge Pruning (Rural)	300	Wages And Salaries	16,520	13,865	15,205
				122109	Verge Pruning (Rural)	320	Materials And Contracts	47,500	46,441	48,045
				122109	Verge Pruning (Rural)	500	Labour On Costs	15,235	11,627	14,670
				122109	Verge Pruning (Rural)	600	Plant Recovery	7,080	5,469	4,125
				122110	Verge Spraying (Rural)	300	Wages And Salaries	8,790	7,702	9,205
				122110	Verge Spraying (Rural)	320	Materials And Contracts	4,250	3,306	3,640
				122110	Verge Spraying (Rural)	500	Labour On Costs	10,303	3,012	5,765
				122110	Verge Spraying (Rural)	600	Plant Recovery	3,173	3,455	3,485
				122111	Crossover Contributions (Rural)	300	Wages And Salaries	120	0	50
				122111	Crossover Contributions (Rural)	320	Materials And Contracts	500	0	250
				122111	Crossover Contributions (Rural)	500	Labour On Costs	125	0	45
				122111	Crossover Contributions (Rural)	600	Plant Recovery	55	0	25
				122112	Town Services Drainage	300	Wages And Salaries	1,660	2,430	2,185
				122112	Town Services Drainage	320	Materials And Contracts	1,250	1,300	1,125
				122112	Town Services Drainage	500	Labour On Costs	1,740	2,038	2,115
				122112	Town Services Drainage	600	Plant Recovery	565	682	525
				122113	Town Services Footpaths	300	Wages And Salaries	1,100	1,051	1,085
				122113	Town Services Footpaths	320	Materials And Contracts	1,500	890	1,635
				122113	Town Services Footpaths	500	Labour On Costs	1,150	881	943
				122113	Town Services Footpaths	600	Plant Recovery	185	285	155
				122114	Town Road Repairs	300	Wages And Salaries	5,505	5,388	6,300
				122114	Town Road Repairs	320	Materials And Contracts	4,200	614	3,715
				122114	Town Road Repairs	500	Labour On Costs	5,770	3,752	5,605

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
12	Transport	122	Streets, Roads, Bridges &	122114	Town Road Repairs	600	Plant Recovery	1,000	1,174	1,135	
				122115	Town Services - Tree Pruning	300	Wages And Salaries	810	1,267	995	
				122115	Town Services - Tree Pruning	320	Materials And Contracts	8,250	11,100	9,895	
				122115	Town Services - Tree Pruning	500	Labour On Costs	850	1,063	848	
				122115	Town Services - Tree Pruning	600	Plant Recovery	325	824	295	
				122116	Street Lighting	341	Electricity And Gas	27,250	27,183	33,435	
				122117	Traffic Signs	300	Wages And Salaries	1,600	1,955	1,205	
				122117	Traffic Signs	320	Materials And Contracts	17,500	13,489	17,040	
				122117	Traffic Signs	500	Labour On Costs	1,875	1,640	984	
				122117	Traffic Signs	600	Plant Recovery	52	363	115	
				122119	Road Building and Other Stock	300	Wages And Salaries	0	65	0	
				122119	Road Building and Other Stock	320	Materials And Contracts	0	-580	0	
				122119	Road Building and Other Stock	500	Labour On Costs	0	67	0	
				122119	Road Building and Other Stock	600	Plant Recovery	0	100	0	
				122120	Roman Road Data Pick Up	300	Wages And Salaries	440	683	1,420	
				122120	Roman Road Data Pick Up	320	Materials And Contracts	10,400	7,622	11,330	RAMM @ $6,830 p.a. Howsen @ $4,500
				122120	Roman Road Data Pick Up	500	Labour On Costs	0	0	0	
				122121	Town Services - Verge Spraying	300	Wages And Salaries	4,885	2,923	3,695	
				122121	Town Services - Verge Spraying	320	Materials And Contracts	3,950	3,494	6,180	
				122121	Town Services - Verge Spraying	500	Labour On Costs	5,726	2,451	3,590	
				122121	Town Services - Verge Spraying	600	Plant Recovery	6,700	6,352	3,470	
				122122	Road Sweeping	300	Wages And Salaries	0	51	25	
				122122	Road Sweeping	320	Materials And Contracts	5,250	3,380	5,250	
				122122	Road Sweeping	500	Labour On Costs	0	52	25	
				122123	Emergency Services	300	Wages And Salaries	12,615	9,307	13,635	
				122123	Emergency Services	320	Materials And Contracts	0	164	255	
				122123	Emergency Services	500	Labour On Costs	14,980	7,708	13,075	
				122123	Emergency Services	600	Plant Recovery	2,880	2,143	2,730	
				122124	Storm Damage	300	Wages And Salaries	16,945	11,576	8,020	
				122124	Storm Damage	320	Materials And Contracts	45,785	45,785	5,700	
				122124	Storm Damage	500	Labour On Costs	14,575	9,175	7,460	
				122124	Storm Damage	600	Plant Recovery	10,485	6,352	3,055	
				122130	Road & Path/ Cycle Ways - Studies	320	Materials And Contracts	0	0	35,000	$15k traffic management planning, $15k road constructn tech & operatns, $5k Street Light au
				122131	Rural Numbering Scheme	300	Wages And Salaries	135	225	415	
				122131	Rural Numbering Scheme	320	Materials And Contracts	500	573	150	
				122131	Rural Numbering Scheme	500	Labour On Costs	135	230	400	
				122131	Rural Numbering Scheme	600	Plant Recovery	120	85	75	
				122140	Loss on Sale of Assets	380	Loss On Sale Of Assets	15,000	89,535	2,510	
				122150	Admin Allocated - Road Maintenance	800	Admin Allocations	250,125	247,673	271,755	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
12	Transport	122	Streets, Roads, Bridges &	122190	Depreciation - Transport Other (P&E, F&E	330	Depreciation - Buildings	17,305	17,234	17,305
				122190	Depreciation - Transport Other (P&E, F&E	336	Depreciation - Plant & Eqı	0	2,486	0
				122191	Depreciation - Other Infrastructure	334	Depreciation - Other Infra	19,430	6,624	6,625
				122192	Depreciation Roads	338	Depreciation - Roads	1,914,725	0	1,914,725
				122193	Depreciation - Bridges	329	Depreciation - Bridges	433,280	273,319	273,320
				122194	Depreciation - Footpaths	332	Depreciation - Footpaths	0	19,727	19,725
				122195	Depreciation - Drainage	331	Depreciation - Drainage	0	160,317	160,315
					Expenditure Total			3,455,744	1,462,391	3,352,685
		123	Road Plant Purchases	122002	Profit on Sale of Assets	180	Profit On Sale Of Assets	-14,170	0	-5,155
					Revenue Total			-14,170	0	-5,155
		125	Traffic Control	125001	Licensing Service	140	Fees And Charges	0	-3,090	0
				125001	Licensing Service	170	Other Revenue	-29,725	-31,256	-31,515
				125002	Motor Vehicle Plates	140	Fees And Charges	-500	-413	-500
				125005	Sundry Receipts - Heavy Haulage Permits	140	Fees And Charges	-2,150	-2,900	-2,465
					Revenue Total			-32,375	-37,660	-34,480
				125100	Bank Fees - Police Licensing	370	Other Expenses	1,250	1,287	1,465
				125150	Administration Allocated - Traffic Control	800	Admin Allocations	76,445	74,302	84,275
					Expenditure Total			77,695	75,589	85,740
		126	Aerodromes	126001	Hire Charges - Hangar	140	Fees And Charges	-1,160	-1,891	-1,890
					Revenue Total			-1,160	-1,891	-1,890
				126100	Air Strip	300	Wages And Salaries	820	854	715
				126100	Air Strip	320	Materials And Contracts	1,850	110	600
				126100	Air Strip	350	Insurance Costs	65	54	65
				126100	Air Strip	500	Labour On Costs	860	717	690
				126100	Air Strip	600	Plant Recovery	455	551	525
				126190	Depreciation - Airport	330	Depreciation - Buildings	1,235	1,223	1,235
					Expenditure Total			5,285	3,509	3,830
13	Economic Services	131	Rural Services	131001	Rural Services Expenses	300	Wages And Salaries	195	195	105
					Expenditure Total			195	195	105

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
13	Economic Services	132	Tourism & Area Promotic	132002	Caravan Park & Complex Fees & Charges	140	Fees And Charges	-55,385	-61,965	-60,620	
				132003	Flax Mill Sheds Storage Charges	140	Fees And Charges	-3,050	-3,809	-3,895	
				132007	Other Income	120	Operating Contributions &	-1,000	-2,230	-2,230	
				132009	Contributions - Music Park	133	Non-Operating Contributi	-175,300	-175,662	0	
					Revenue Total			-234,735	-243,667	-66,745	
				132103	Community Development Officer	300	Wages And Salaries	68,500	70,974	120,750	add 2nd FTE @ $49,400
				132103	Community Development Officer	302	Training	500	0	500	
				132103	Community Development Officer	303	Employee Costs	500	318	500	
				132104	Tourist Centre	300	Wages And Salaries	7,460	6,143	5,955	
				132104	Tourist Centre	320	Materials And Contracts	4,800	5,865	6,780	
				132104	Tourist Centre	341	Electricity And Gas	0	672	0	
				132104	Tourist Centre	342	Water	2,850	2,030	2,495	
				132104	Tourist Centre	350	Insurance Costs	1,315	1,094	1,150	
				132104	Tourist Centre	500	Labour On Costs	2,495	2,769	4,255	
				132104	Tourist Centre	600	Plant Recovery	965	954	510	
				132106	Promotion Activities	320	Materials And Contracts	16,250	10,789	16,500	$10k advertising, $5k Regional Tourism Strateg
				132106	Promotion Activities	370	Other Expenses	0	182	0	
				132107	Flax Mill Complex General Operations	300	Wages And Salaries	100	0	30	
				132107	Flax Mill Complex General Operations	320	Materials And Contracts	21,495	18,239	26,420	Includes $10k precinct plan
				132107	Flax Mill Complex General Operations	340	Telephone	600	594	615	
				132107	Flax Mill Complex General Operations	341	Electricity And Gas	15,740	13,005	18,335	
				132107	Flax Mill Complex General Operations	342	Water	10,900	10,821	12,895	
				132107	Flax Mill Complex General Operations	350	Insurance Costs	385	375	395	
				132107	Flax Mill Complex General Operations	500	Labour On Costs	0	0	25	
				132107	Flax Mill Complex General Operations	600	Plant Recovery	60	0	25	
				132108	Caravan Park/Flax Mill Complex Building C	300	Wages And Salaries	7,750	7,220	6,390	
				132108	Caravan Park/Flax Mill Complex Building C	320	Materials And Contracts	28,690	29,174	29,410	
				132108	Caravan Park/Flax Mill Complex Building C	341	Electricity And Gas	390	0	0	
				132108	Caravan Park/Flax Mill Complex Building C	342	Water	135	0	0	
				132108	Caravan Park/Flax Mill Complex Building C	343	Shire Rates	4,110	4,112	4,315	
				132108	Caravan Park/Flax Mill Complex Building C	344	Rubbish Service Charge	1,675	1,676	1,720	
				132108	Caravan Park/Flax Mill Complex Building C	345	Esl Charge	150	149	155	
				132108	Caravan Park/Flax Mill Complex Building C	350	Insurance Costs	5,665	5,663	5,945	
				132108	Caravan Park/Flax Mill Complex Building C	500	Labour On Costs	7,475	5,960	6,120	
				132108	Caravan Park/Flax Mill Complex Building C	600	Plant Recovery	2,940	2,867	1,950	
				132110	Tourist Information Bay	300	Wages And Salaries	880	424	435	
				132110	Tourist Information Bay	320	Materials And Contracts	550	0	150	
				132110	Tourist Information Bay	500	Labour On Costs	520	429	415	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
13	Economic Services	132	Tourism & Area Promotii	132110	Tourist Information Bay	600	Plant Recovery	70	160	55	
				132111	Carnaby Beetle Collection	350	Insurance Costs	95	78	80	
				132113	Community Development Officer - Supera	301	Superannuation	6,780	8,641	14,570	
				132114	Community Development Expenses	320	Materials And Contracts	250	21	150	
				132115	Community Development - Fringe Benefit	370	Other Expenses	6,540	8,176	8,380	
				132116	CDO Vehicle Op Costs GEN	300	Wages And Salaries	155	395	210	
				132116	CDO Vehicle Op Costs GEN	320	Materials And Contracts	990	990	990	
				132116	CDO Vehicle Op Costs GEN	600	Plant Recovery	1,170	1,066	825	
				132140	Loss on Sale of Assets	380	Loss On Sale Of Assets	0	8,055	0	
				132148	Interest Paid Loan 106 - Flax Mill Complex	360	Interest Expense	905	893	515	
				132148	Interest Paid Loan 106 - Flax Mill Complex	361	Accrued Interest Expense	-415	-413	0	
				132149	Interests Paid Loan 109 - Flax Mill Water l	360	Interest Expense	850	837	550	
				132149	Interests Paid Loan 109 - Flax Mill Water l	361	Accrued Interest Expense	0	-2	0	
				132150	Admin Allocated Tourism	800	Admin Allocations	35,675	34,674	39,330	
				132151	Admin Allocated Caravan Pk	800	Admin Allocations	10,190	9,907	11,235	
				132190	Depreciation - Tourism, Community Devel	330	Depreciation - Buildings	15,835	12,942	12,940	
				132190	Depreciation - Tourism, Community Devel	334	Depreciation - Other Infra	0	1,338	1,340	
				132190	Depreciation - Tourism, Community Devel	336	Depreciation - Plant & Eqt	0	1,268	1,270	
				132191	Depreciation - Caravan Pk/Flax	330	Depreciation - Buildings	55,705	51,164	51,165	
					Expenditure Total			350,640	342,606	418,745	
		133	Building Control	133001	Building Licences (UFEE)	140	Fees And Charges	-10,345	-9,082	-10,225	
				133002	BCITF Levy - Commission	140	Fees And Charges	-185	-8	-185	
				133003	Builders Services Levy - Commission	140	Fees And Charges	-250	-14	-250	
					Revenue Total			-10,780	-9,103	-10,660	
				133100	Building Control	300	Wages And Salaries	25,835	21,616	24,750	
				133100	Building Control	302	Training	390	80	250	
				133100	Building Control	303	Employee Costs	2,970	3,568	3,655	
				133100	Building Control	320	Materials And Contracts	1,215	603	700	
				133101	Building Control - Other Costs	320	Materials And Contracts	500	0	250	
				133102	Building Control Superannuation	301	Superannuation	3,765	3,777	4,325	
				133103	Building Control - BMO	320	Materials And Contracts	250	381	34,000	Includes $23k BMO, $2k tools, $5k Demolish Kl
				133150	Admin Allocated - Building Control Expens	800	Admin Allocations	10,195	9,907	11,235	$4k Demolish Weigh Bridge
					Expenditure Total			45,120	39,931	79,165	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
13	Economic Services	134	Saleyards & Markets	134001	Reimbursements - Saleyards	120	Operating Contributions &	-5,200	0	0
				134001	Reimbursements - Saleyards	140	Fees And Charges	0	0	-6,795
					Revenue Total			-5,200	0	-6,795
				134100	Saleyards	300	Wages And Salaries	840	1,046	1,140
				134100	Saleyards	320	Materials And Contracts	500	369	500
				134100	Saleyards	341	Electricity And Gas	175	213	260
				134100	Saleyards	342	Water	8,300	6,351	7,810
				134100	Saleyards	500	Labour On Costs	430	876	1,095
				134100	Saleyards	600	Plant Recovery	295	699	490
				134190	Depreciation - Saleyards & Markets	330	Depreciation - Buildings	20	0	20
				134190	Depreciation - Saleyards & Markets	339	Depreciation - Other Recr	0	19	0
					Expenditure Total			10,560	9,574	11,315
		135	Other Economic Services	135001	Standpipe Water Charges	140	Fees And Charges	-3,500	-2,274	-3,010
				135005	80 Abel Street Shops Rental Income	140	Fees And Charges	-15,250	-16,285	-16,285
					Revenue Total			-18,750	-18,559	-19,295
		135	Other Economic Services	135100	Standpipes	300	Wages And Salaries	145	145	80
		135	Other Economic Services	135100	Standpipes	320	Materials And Contracts	1,685	1,684	1,725
		135	Other Economic Services	135100	Standpipes	342	Water	750	2,507	2,650
		135	Other Economic Services	135100	Standpipes	500	Labour On Costs	150	149	75
		135	Other Economic Services	135102	Economic Development Projects	320	Materials And Contracts	250	0	150
		135	Other Economic Services	135105	80 Abel Street Shops Expenses	300	Wages And Salaries	555	0	0
		135	Other Economic Services	135105	80 Abel Street Shops Expenses	320	Materials And Contracts	1,215	1,652	1,245
		135	Other Economic Services	135105	80 Abel Street Shops Expenses	342	Water	520	535	660
		135	Other Economic Services	135105	80 Abel Street Shops Expenses	343	Shire Rates	4,115	4,114	4,320
		135	Other Economic Services	135105	80 Abel Street Shops Expenses	344	Rubbish Service Charge	330	331	340
		135	Other Economic Services	135105	80 Abel Street Shops Expenses	345	Esl Charge	150	149	155
		135	Other Economic Services	135105	80 Abel Street Shops Expenses	500	Labour On Costs	580	0	0
		135	Other Economic Services	135150	Admin Allocated - Other Economic Develo	800	Admin Allocations	10,195	9,907	11,235
		135	Other Economic Services	135190	Depreciation - Economic Develop[m]ent Facili	330	Depreciation - Buildings	315	309	315
					Expenditure Total			20,955	21,482	22,950

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
14	Other Property & Servi	141	Private Works	141001	Private Works - Recoup Charges	140	Fees And Charges	-9,440	-13,966	-15,500	
					Revenue Total			-9,440	-13,966	-15,500	
				141100	Private Works - Costs	300	Wages And Salaries	2,350	3,485	3,950	
				141100	Private Works - Costs	320	Materials And Contracts	1,650	946	1,650	
				141100	Private Works - Costs	500	Labour On Costs	2,560	2,922	3,775	
				141100	Private Works - Costs	600	Plant Recovery	1,085	1,617	1,380	
								7,645	8,971	10,755	
		143	Public Works Overheads	143100	Supervision	300	Wages And Salaries	209,665	201,696	263,330	Includes $45k for additional ETO hrs
				143100	Supervision	320	Materials And Contracts	12,000	6,270	11,025	
				143100	Supervision	500	Labour On Costs	0	199	0	
				143100	Supervision	600	Plant Recovery	4,935	7,927	5,585	
				143101	Consultant Engineer	320	Materials And Contracts	10,000	605	10,000	
				143102	Works Manager Vehicle Op Costs	600	Plant Recovery	1,700	1,699	1,165	
				143103	Works Staff - Fringe Benefit Tax	370	Other Expenses	13,080	16,352	16,350	
				143104	Insurance on Works	356	Insurance Workers Comp	34,030	31,853	33,445	
				143105	Superannuation of Workmen	301	Superannuation	101,135	103,971	122,215	
				143106	PWOH Leave - Depot	300	Wages And Salaries	174,155	180,053	182,625	
				143106	PWOH Leave - Depot	500	Labour On Costs	0	-538	0	
				143107	Protective Clothing	303	Employee Costs	3,235	2,947	3,315	
				143107	Protective Clothing	320	Materials And Contracts	0	345	0	
				143108	Uniforms	303	Employee Costs	5,070	4,610	5,195	
				143109	Training & Meeting Expenses	300	Wages And Salaries	5,540	3,238	3,620	
				143109	Training & Meeting Expenses	302	Training	3,025	0	3,025	
				143109	Training & Meeting Expenses	500	Labour On Costs	0	3,319	0	
				143109	Training & Meeting Expenses	600	Plant Recovery	300	450	20	
				143110	Occupational Health & Safety	300	Wages And Salaries	3,250	3,432	3,835	
				143110	Occupational Health & Safety	303	Employee Costs	3,265	1,886	1,935	
				143110	Occupational Health & Safety	320	Materials And Contracts	5,500	9,729	9,895	
				143110	Occupational Health & Safety	500	Labour On Costs	0	2,640	0	
				143110	Occupational Health & Safety	600	Plant Recovery	25	25	25	
				143111	Other Expenses	300	Wages And Salaries	145	144	150	
				143111	Other Expenses	303	Employee Costs	475	477	490	
				143111	Other Expenses	500	Labour On Costs	0	148	0	
				143116	Conferences & Training Courses (MOW)	303	Employee Costs	1,000	59	1,000	
				143116	Conferences & Training Courses (MOW)	320	Materials And Contracts	0	36	0	
				143150	Admin Allocated - Works Overhead	800	Admin Allocations	21,800	19,817	22,475	
				143180	LESS PWOH ALLOCATED - PROJECTS	500	Labour On Costs	-613,485	-588,920	-700,875	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
14	Other Property & Servi	143	Public Works Overheads	143190	Works Manager Vehicle Depreciation	336	Depreciation - Plant & Eqt	155	0	155
								0	14,468	0
		144	Plant Operation Costs	144001	Diesel Fuel Rebate	170	Other Revenue	-27,115	-36,746	-27,115
								-27,115	-36,746	-27,115
				144100	Repair Wages	300	Wages And Salaries	31,415	32,709	36,560
				144101	Fuel & Oil	320	Materials And Contracts	162,000	143,118	150,000
				144102	Tyres & Tubes	320	Materials And Contracts	19,500	11,097	19,795
				144103	Parts and Repairs	320	Materials And Contracts	42,100	42,764	42,735
				144103	Parts and Repairs	341	Electricity And Gas	600	116	145
				144103	Parts and Repairs	600	Plant Recovery	0	527	625
				144104	Licenses	320	Materials And Contracts	0	8,601	0
				144104	Licenses	370	Other Expenses	7,550	0	8,815
				144105	Insurance	350	Insurance Costs	47,755	48,028	49,230
				144106	Blades & Points	320	Materials And Contracts	11,350	7,370	11,520
				144107	Expendable Tools	320	Materials And Contracts	4,550	3,718	4,620
				144108	Freight Costs	320	Materials And Contracts	2,000	2,116	2,100
				144110	Superannuation - Mechanic	301	Superannuation	7,035	7,256	8,110
				144111	Mechanic - Workers Comp Insurance	356	Insurance Workers Comp	2,175	2,175	2,285
				144112	Mechanic's Leave, Public Holidays, Trainin	300	Wages And Salaries	3,605	3,605	3,730
				144113	Supervision	300	Wages And Salaries	6,885	6,940	7,125
				144150	Admin Allocated	800	Admin Allocations	5,390	5,954	5,620
				144180	LESS PCO ALLOCATED - PROJECTS	600	Plant Recovery	-405,120	-473,303	-452,770
				144190	Depreciation - Plant	336	Depreciation - Plant & Eqt	51,210	149,427	99,755
								0	2,218	0
		145	Salaries & Wages	143001	Workers Compensation Reimbursements	120	Operating Contributions &	-7,500	-13,138	-18,555
				145100	Gross Total Salaries and Wages	300	Wages And Salaries	2,550,000	2,666,718	2,928,930
				145101	Workers Compensation Expenses	300	Wages And Salaries	7,500	16,600	18,555
				145130	LESS SALS/WAGES ALLOCATED	300	Wages And Salaries	-2,550,000	-2,670,111	-2,928,930
								0	68	0
14	Other Property & Servi	146	Administration	146001	Reimbursements - Administration	120	Operating Contributions &	0	-636	0
				146001	Reimbursements - Administration	170	Other Revenue	-19,200	-29,453	-19,190
				146014	Profit on Sale of Asset	180	Profit On Sale Of Assets	-7,000	0	0
								-25,200	-30,039	-19,190

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget	
14	Other Property & Servi	146	Administration	146015	Loss on Sale of Asset	380	Loss On Sale Of Assets	9,045	24,740	2,850	
				146100	Administration - Advertising	320	Materials And Contracts	9,650	8,010	10,355	
				146101	Administration - Audit Fees	320	Materials And Contracts	17,850	12,365	18,295	
				146102	Administration - Bank Fees	370	Other Expenses	7,640	7,276	7,830	
				146103	Administration Bldg Costs	300	Wages And Salaries	2,185	1,945	2,175	
				146103	Administration Bldg Costs	320	Materials And Contracts	25,575	21,768	25,030	
				146103	Administration Bldg Costs	341	Electricity And Gas	6,820	7,297	8,975	
				146103	Administration Bldg Costs	344	Rubbish Service Charge	435	434	445	
				146103	Administration Bldg Costs	345	Esl Charge	70	68	70	
				146103	Administration Bldg Costs	350	Insurance Costs	3,370	3,372	3,540	
				146103	Administration Bldg Costs	500	Labour On Costs	1,400	1,960	2,190	
				146103	Administration Bldg Costs	600	Plant Recovery	770	877	770	
				146104	Administration General Operations	320	Materials And Contracts	0	1,145	0	
				146105	Administration Staff Employee Costs	300	Wages And Salaries	575,550	592,228	649,355	add another FTE @ $36,400
				146105	Administration Staff Employee Costs	301	Superannuation	0	10	0	
				146105	Administration Staff Employee Costs	303	Employee Costs	0	50	200	
				146106	Consultants	320	Materials And Contracts	50,000	38,660	40,000	
				146107	Asset Management	320	Materials And Contracts	5,000	0	5,125	
				146108	Administration - Insurance	320	Materials And Contracts	0	250	0	
				146108	Administration - Insurance	350	Insurance Costs	18,515	18,513	19,440	
				146108	Administration - Insurance	356	Insurance Workers Comp	11,120	10,543	11,070	
				146109	Administration - Legal Expenses	320	Materials And Contracts	7,050	3,558	6,650	
				146110	Administration - IT System Operation & M	320	Materials And Contracts	55,500	55,487	57,435	
				146111	Administration - Office Equipment Mainte	320	Materials And Contracts	2,050	1,891	3,025	
				146112	Administration - Postage & Freight	320	Materials And Contracts	5,500	3,890	4,350	
				146113	Administration - Printing & Stationary	320	Materials And Contracts	11,200	11,957	11,915	
				146114	Administration Vehicle Costs	303	Employee Costs	250	781	800	
				146114	Administration Vehicle Costs	320	Materials And Contracts	0	209	215	
				146114	Administration Vehicle Costs	336	Depreciation - Plant & Eq	710	9,863	9,865	
				146114	Administration Vehicle Costs	600	Plant Recovery	3,555	4,274	3,555	
				146115	Administration - Fringe Benefits Tax	370	Other Expenses	13,580	16,352	16,350	
				146117	Employers Indemnity Insurance	350	Insurance Costs	23,305	23,303	25,120	
				146118	Administration - Subscriptions	320	Materials And Contracts	6,890	6,579	6,745	
				146119	Administration Staff Housing	800	Admin Allocations	11,250	0	0	
				146120	Administration - Uniform Allowance	303	Employee Costs	2,200	976	4,000	
				146121	Administration - Telephones	340	Telephone	19,000	19,385	25,410	Includes $3,700 after hrs call ctr support
				146122	Minor Furn & Equip Under $2000	320	Materials And Contracts	1,250	0	750	
				146123	Administration - Conference/ Training/Prc	302	Training	6,085	8,027	8,230	
				146123	Administration - Conference/ Training/Prc	303	Employee Costs	3,225	128	1,725	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	IE	Inc/Exp Analysis	L/Yr Budget	L/Yr Actual	Proposed 2016-17 Budget
14	Other Property & Servi	146	Administration	146123	Administration - Conference/ Training/Prc	320	Materials And Contracts	0	523	0
				146124	Administration - Superannuation	301	Superannuation	63,590	62,920	68,990
				146127	Interest Paid Loan 110 - Admin Building L	360	Interest Expense	1,260	1,241	1,115
				146127	Interest Paid Loan 110 - Admin Building L	361	Accrued Interest Expense	-5	-4	0
				146128	Administration - OSH	320	Materials And Contracts	180	179	185
				146150	Less Administration Costs Alloc	800	Admin Allocations	-1,032,230	-997,300	-1,117,420
				146190	Depreciation - Administration	330	Depreciation - Buildings	49,500	30,711	30,710
				146190	Depreciation - Administration	333	Depreciation - Furniture &	0	20,175	20,175
				146190	Depreciation - Administration	336	Depreciation - Plant & Equ	0	2,408	2,410
				146300	Rounding Account (Exp & Inc)	170	Other Revenue	0	-2	0
				146300	Rounding Account (Exp & Inc)	370	Other Expenses	0	1	0
				146900	Suspense Account	170	Other Revenue	0	-582	0
				146900	Suspense Account	370	Other Expenses	0	413	0
								-110	38,853	20
		147	Unclassified	146701	Town Site Strategy Planning	320	Materials And Contracts	110	109	115
				147010	Local (District) Planning Strategy	320	Materials And Contracts	35,000	23,695	17,000
				147011	Purchase of Land - Consultants	320	Materials And Contracts	0	0	37,500
								35,110	23,804	54,615

SHIRE OF BOYUP BROOK

SHIRE OF BOYUP BROOK

2015-16 CAPITAL PROGRAM - SUMMARY

		Grants	Contributns	Funding Reserves	Loan	Council	Total	Trade In $	
Land & Buildings - Housing Property	1,132,270	0	0	352,075	780,195	0	1,132,270		
Buildings	650,675	10,000	10,000	62,385	510,000	58,290	650,675		
Plant & Equipment	558,450	10,975	0	109,500	0	437,975	558,450	164,585	
Furniture & Equipment	67,900	1,500	0	33,800	0	32,600	67,900		
Infrastructure - Roads, Bridges etc	7,119,020	6,347,155	0	11,015	0	760,850	7,119,020		
Infrastructure - Footpaths & Drainage	126,000	46,000	0	0	0	80,000	126,000		
Infrastructure - Other	168,840	62,025	0	81,900	0	24,915	168,840		
	9,823,155						9,823,155		
						1,394,630			
		6,477,655	10,000	650,675	1,290,195			164,585	8,593,110
								0	

LAND & BUILDINGS - HOUSES

Program/ Schedule	Sub-Program	COA	COA Description	2016-17 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
9 Housing	Other Housing		Aged Accomodation - New Projects								
			Materials & Contracts	27,270	Consultants: Study cntd			27,270	0	0	27,270
			Materials & Contracts	655,000	Headworks & 1 x Residence - $352,075 loan funds carried fwd from 2015-16	0	0	324,805	330,195	0	655,000
9 Housing	Other Housing		Police Housing - New Projects								
			Materials & Contracts	450,000				0	450,000	0	450,000
				1,132,270		0	0	352,075	780,195	0	1,132,270

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BUILDINGS - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2016-17 Budget			Grants	Contributns	Funding Reserves		Loan	Council	Total
4 Governance	Members		Chambers - Renewal Program										
			Materials & Contracts	2,500	Paint work & picture rails - carried fwd from 2015-16							2,500	2,500
4 Governance	Administration		Admin Building - Renewal										
			Materials & Contracts	20,250	Cabling- carried fwd from 2014-15				2,035	IT Res		18,215	20,250
			Materials & Contracts	1,500	Replace front step/ door frame							1,500	1,500
			Materials & Contracts	3,000	Male toilet skylight leak							3,000	3,000
			Materials & Contracts	2,500	Replace aircon							2,500	2,500
			Materials & Contracts	33,675	Reconfigure Library & Corp Services - carried fwd from 2015-16				3,100	Admin & Lib Res		30,575	33,675
7 Health	Maternal & Infant		Family Stop Building - Renew										
			Materials & Contracts	1,000	Hot water system @ end of useful life				1,000	Commercial Res			1,000
			Materials & Contracts	5,000	Cupboards @ end of useful life				5,000	Commercial Res			5,000
8 Education & Welfare	Education		CRC Building - Renew										
			Materials & Contracts	3,000	Toilet exhaust fan				3,000	Commercial Res			3,000
9 Housing	StaffHousing		7 Knapp - Renewal Program										
			Materials & Contracts	7,000	Interior paint				7,000	Building Res			7,000
			Materials & Contracts	7,000	Exterior paint				7,000	Building Res			7,000
9 Housing	Other Housing		The Lodge - Renewal Program										
			Materials & Contracts	310,000	Part 1. Project commenced 2014-15						310,000	0	310,000
			Materials & Contracts	200,000	Part 2. Project commenced 2015-16						200,000	0	200,000
9 Housing	Other Housing		Community Housing - Renewal										
			Materials & Contracts	5,000	24A & B Proctor - replace timber retain wall				5,000	Community Res		0	5,000
			Materials & Contracts	2,000	24A Proctor - renew eve lining				2,000	Community Res		0	2,000
11 Recreation & Culture	Swimming Areas		Renewal Poject - Storage Shed										
			Materials & Contracts	2,250	Automatic Roller Door				2,250	Recreatn Res			2,250
11 Recreation & Culture	Other Sport & Rec		Renewal Poject - Football Clubrooms										
			Materials & Contracts	30,000	Facility Upgrade	CSRFF	10,000	10,000	10,000	Recreatn Res			30,000
12 Transport	Roads, Bridges, etc		Renewal - Leach Drains & Aircon										
			Materials & Contracts	5,000	Leach Drains				5,000	Depot Res			5,000
			Materials & Contracts	2,500	Aircon				2,500	Depot Res			2,500
13 Economic Development	Tourism		Tourist Burea - Renewal										
			Materials & Contracts	4,000	Refurb drummy walls in toilets				4,000	Commercial Res			4,000
			Materials & Contracts	2,500	Install 3 x hand dryers				2,500	Commercial Res			2,500
			Materials & Contracts	1,000	Renew flickmixer				1,000	Commercial Res			1,000
				650,675			10,000	10,000	62,385		510,000	58,290	650,675
													0

PLANT & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	2016-17 Budget		Grants		Contributns	Funding Reserves		Loan	Council	Total	Trade in $
4 Governance	Administration		Fleet - Replacement Materials & Contracts	60,000	CEO's Vehicle							60,000	60,000	42,000
5 Law, Order & Safety	Fire Control		Bush Fire Risk Management Materials & Contracts	2,500	Motor Vehicle Canopy	2,500	DFES					0	2,500	0
5 Law, Order & Safety	Fire Control		Controlled Burns Materials & Contracts	3,600	Traffic Management Signage							3,600	3,600	0
5 Law, Order & Safety	Fire & Animal Control		Fleet - Replacement Materials & Contracts	50,000	Ranger Vehicle Vehicle retained for Eng Tech Officer							50,000	50,000	0
11 Recreation & Culture	Swimming Areas		Light Equipment - New Materials & Contracts	1,500	Chlorine Cage for off loading cylinders				1,500	Recreatn Res			1,500	0
11 Recreation & Culture	Swimming Areas		Light Equipment - Replace Materials & Contracts	4,175	Main Pool Pump @ end of useful life	4,175	Revital Grant						4,175	0
11 Recreation & Culture	Swimming Areas		Light Plant - Replacement Materials & Contracts	4,300	Wave 100 Pool Cleaner	4,300	Revital Grant						4,300	0
11 Recreation & Culture	Other Recreation		Light Plant - Replacement Materials & Contracts	35,000	Toro Zero Turn Mower							35,000	35,000	10,000
11 Recreation & Culture	Other Recreation		Fleet - Replacement Materials & Contracts	35,000	Gardens Utility transfers to Traffic 1 Traffic 1's utility trades in							35,000	35,000	0 2,000
11 Recreation & Culture	Other Recreation		Small Plant - Replacement Materials & Contracts	3,500	Change Overs - chainsaws etc							3,500	3,500	250
11 Recreation & Culture	Other Recreation		Light Plant - Replacement Materials & Contracts	13,000	John Deere Mower				3,000	Plant Res		10,000	13,000	3,000
12 Transport	Plant		Heavy Plant - Replacement Materials & Contracts	190,000	Isuzu - 14T Truck				55,000	Plant Res		135,000	190,000	70,000
12 Transport	Plant		Heavy Plant - New Materials & Contracts	50,000	14T Pig Trailer				50,000	Plant Res		0	50,000	0
12 Transport	Plant		Heavy Plant - Replacement Materials & Contracts	74,230	NPR Cab Chassis - carried fwd from 2015-16							74,230	74,230	36,585
12 Transport	Plant		Light Plant - New Materials & Contracts	15,000	Traffic Lights							15,000	15,000	0
12 Transport	Plant		Small Plant - New & Replacement Materials & Contracts	6,500 7,145	Change Overs - chainsaws etc 2-way $1,500, Concrete Saw $2,145, Generator $2,500, HH 2-way $1,000							6,500 7,145	6,500 7,145	750 0
13 Economic Development	Area Promotion		Area Promotion	3,000	Main Roads approved entry signs							3,000	3,000	0
				538,450		10,975		0	109,500		0	437,975	558,450	164,585
													0 Check Sum	

FURNITURE & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	2015-17 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
4 Governance	Members		**Councillors - New & Renewal Pojects**								
			Materials & Contracts	4,500	Fixed & Portable ICT Devices					4,500	4,500
	Members		**Chambers - ICT Refurbishment**								
			Materials & Contracts	4,500	Wireless & Cabling					4,500	4,500
			Materials & Contracts	2,500	Catering Equipment - Various					2,500	2,500
	Administration		**Admin Building - Copier Renewal**								
			Materials & Contracts	2,150	Desk Top Copier - EA					2,150	2,150
			Materials & Contracts	7,950	Network wide Copier. $1,830 carried fwd from 2015-16.					7,950	7,950
	Administration		**Admin Building - ICT Renewal**								
			Materials & Contracts	2,500	Wireless upgrade			2,500 Building Res			2,500
			Materials & Contracts	4,500	MS Exchange not supported after Apr 2017 - upgrade			4,500 Building Res			4,500
			Materials & Contracts	5,000	ICT Devices: 2 x Portable Devices, 3 x Thin Clients, & Screens			5,000 Building Res			5,000
	Administration		**Admin Building - Furniture & Equipment**								
			Materials & Contracts	5,500	Furniture & equip @ Admin					5,500	5,500
5 Law, Order & Safety	Fire Control		**Bush Fire Risk Management**								
			Materials & Contracts	0	Furniture & Equipment	0 DFES				0	0
5 Law, Order & Safety	Animal Control		**Ranger Services - ICT Renewal**								
			Materials & Contracts	1,500	Mobile ICT Device					1,500	1,500
7 Health	Medical Ctr Services		**Medical Equipment - Renewal Projects**								
			Materials & Contracts	5,800	3 x ICT Devices @ end of useful life			5,800 Commercial Res			5,800
			Materials & Contracts	2,000	Med Centre Equipment - Various			2,000 Commercial Res			2,000
			Materials & Contracts	8,000	Cardiac Ultrasound Probe			8,000 Commercial Res			8,000
			Materials & Contracts	1,500	New wheelchair			1,500 Commercial Res			1,500
11 Recreation & Culture	Hall		**Hall Kitchen - Renewal Projects**								
			Materials & Contracts	2,500	Kitchen items renewal - various					2,500	2,500
11 Recreation & Culture	Swimming Areas		**Swimming Pool- New Item**								
			Materials & Contracts	1,500	disability, access & inclusion initiative	1,500 DSR					1,500
12 Transport	Roads, Depot etc		**Office furniture & equip - Renew Pojects**								
			Materials & Contracts	1,500	Furniture & equip @ Depot					1,500	1,500
			Materials & Contracts	4,500	Depot ICT Devices: 2 x Portable Devices & 3 x Thin Clients			4,500 Building Res		0	4,500
				67,900		1,500	0	33,800	0	32,600	67,900
											0

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2016-17 Budget			0.488	0.512	Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		Re-Sheeting - Renewal Pojects	To be determined											
				Salaries	10,585	W&S									
				PWOH	11,115										
				Plant	10,945										
				Materials	7,800										
				Contracts	2,685		43,130							43,130	43,130
12 Transport	Roads, Bridges, etc Construction		Re-Sheeting - Renewal Pojects	To be determined											
				Salaries	15,120	W&S									
				PWOH	15,880										
				Plant	16,355										
				Materials	11,700										
				Contracts	2,690		61,745							61,745	61,745
12 Transport	Roads, Bridges, etc Construction		Grading - Renewal Pojects - inc $40k Drainage ????	Various Rd											
				Salaries	103,690	W&S									
				PWOH	103,690										
				Plant	126,325										
				Materials	0										
				Contracts	0		333,705							333,705	333,705
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	McAllinden Rd - Widen & Reconstruct											
				Salaries	54,440	W&S									
				PWOH	57,160										
				Plant	29,400										
				Materials	61,700										
				Contracts	27,300		230,000			230,000					230,000
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	Pruning - Various											
				Salaries	19,880	W&S									
				PWOH	20,875										
				Plant	0										
				Materials	0										
				Contracts	82,745		123,500			55,000				68,500	123,500
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	Ku[illegible]jarp North - Reconstruct Pavement											
				Salaries	26,130	W&S									
				PWOH	27,440										
				Plant	17,560										
				Materials	43,450										
				Contracts	5,500		120,080			120,080					120,080

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects		Jayes Rd - Re-sheeting							
				Salaries	23,955	W&S						
				PWOH	25,150							
				Plant	20,360							
				Materials	22,100							
				Contracts	20,970	112,535	112,535					112,535
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects		Abel St (Inglis to Bridge) - Correct & Asphalt							
				Salaries	250	W&S						
				PWOH	250							
				Plant	0							
				Materials	0							
				Contracts	4,500	5,000	5,000					5,000
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects		Dinninup-East Reseal							
				Salaries	1,000	W&S						
				PWOH	1,050							
				Plant	950							
				Materials	0							
				Contracts	30,000	33,000	33,000					33,000
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects		Winnijup Rd - Widen & Drainage							
				Salaries	19,055	W&S						
				PWOH	20,005							
				Plant	12,700							
				Materials	20,250							
				Contracts	3,000	75,010	75,010				0	75,010
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects		Tone Bridge - Project Plan							
				Salaries	0	W&S						
				PWOH	0							
				Plant	0							
				Materials	0							
				Contracts	309,000	309,000	309,000				0	309,000
Transport	Roads, Bridges, etc Construction		DIRD & MRD - Renewal Pojects		Tone Bridge - Upgrade from 1 to 2 Lane							
				Salaries	0	W&S						
				PWOH	0							
				Plant	0							
				Materials	0							
				Contracts	4,900,000	4,900,000	4,900,000				0	4,900,000
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Scotts Brook Rd - Reconstruct Pavement							
				Salaries	32,665	W&S						
				PWOH	34,295							
				Plant	22,530							
				Materials	96,525							
				Contracts	9,000	195,015	130,000				65,015	195,015
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Boyup Brook Cranbrook Rd - Widen & Seal							
				Salaries	31,485	W&S						
				PWOH	33,055							
				Plant	18,445							
				Materials	21,300							
				Contracts	52,000	156,285	104,190				52,095	156,285

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E		2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Arthur River Rd - Widen & Seal								
				Salaries		71,860							
				PWOH		75,450							
				Plant		44,590							
				Materials		192,000							
				Contracts		26,100	410,000	273,340				136,660	410,000
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Jackson Bridge (WALGGC 2013-14 carried over)								
				Salaries		0							
				PWOH		0							
				Plant		0							
				Materials		0							
				Contracts		11,015	11,015			11,015		0	11,015
Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Bridge xxxx (WALGGC 2015-16)								
				Salaries		0							
				PWOH		0							
				Plant		0							
				Materials		0							
				Contracts		0	0	0				0	0
							7,119,020	6,347,155	0	11,015	0	760,850	7,119,020

INFRASTRUCTURE - FOOTPATHS & DRAINAGE

Program/ Schedule	Sub-Program	COA	COA Description	I/E		2016-17 Budget	0.488	0.512		Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		Footpath - Renewal		Inglis St										
				Salaries	975										
				PWOH	1,025										
				Plant	0										
				Materials	4,200										
				Contracts	79,800	86,000			RTR	46,000				40,000	86,000
12 Transport	Roads, Bridges, etc Construction		Drainage - Renewal		Various (Inc Museum $5,000 & Music Park $3,000)										
				Salaries	11,040										
				PWOH	12,520										
				Plant	1,555										
				Materials	14,885										
				Contracts	0	40,000								40,000	40,000
					M&C	126,000				46,000	0	0	0	80,000	126,000
															0

INFRASTRUCTURE - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2016-17 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
5 Law Order & Safety	Fire Prevention		Dam Reconstuction								
			Materials & Contracts	5,000	Carried fwd from 2015-16	5,000 DFES					5,000
10 Community Amenities	Sanitation		Transfer Station								
			Materials & Contracts	4,000	Hard Stand					4,000	4,000
11 Recreation & Culture	Swimming Areas		Swimming Pool - New Pojects								
			Materials & Contracts	75,315	Pool heating - carried forward from 2015-16	25,000 DSR		36,900 Swim Pool Res		13,415	75,315
11 Recreation & Culture	Swimming Areas		Swimming Pool - Renewal Pojects								
			Materials & Contracts	23,525	To be identified	22,025 DSR				1,500	23,525
11 Recreation & Culture	Other Sport & Rec		Hockey Play Courts - Upgrade								
			Materials & Contracts	7,000	play equipment replacement			7,000 Recreation Res			7,000
11 Recreation & Culture	Other Sport & Rec		Tennis Courts								
			Materials & Contracts	3,000	Renovation			3,000 Recreation Res			3,000
			Materials & Contracts	3,000	Retaining blocks			3,000 Recreation Res			3,000
11 Recreation & Culture	Other Sport & Rec		Football Oval								
			Materials & Contracts	7,000	Renovation - airate.			7,000 Recreation Res			7,000
			Materials & Contracts	5,000	Handrails			5,000 Recreation Res			5,000
11 Recreation & Culture	Other Sport & Rec		Netball Courts								
			Materials & Contracts	20,000	court upgrades	10,000 CSRFF		10,000 Recreation Res			20,000
11 Recreation & Culture	Other Culture		Sandakan Park - Renewal Projects								
			Materials & Contracts	5,000	Shade sail modification			5,000 Recreation Res			5,000
11 Recreation & Culture	Other Culture		Island/ Street Scaping								
			Wages	500						500	500
			PWOH	500						500	500
			Plant	1,460						1,460	1,460
			Materials & Contracts	3,540						3,540	3,540
13 Economic Development	Tourism		Flax Mill/Caravan Pk								
			Materials & Contracts	5,000	Install retic water/pump & pipe			5,000 Caravan Park Res			5,000
				168,840		62,025	0	81,900	0	24,915	168,840
											0 Check Sum

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2016-2017

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Rates & Debtor Charges	***Schedule 3***			
Overdue Rates Interest Charge	Council	No	11%	per annum
Interest on Instalments	Council	No	5.5%	per annum
Administration Fee on Instalment Arrangements - each for instals 2, 3 & 4	Council	No	$ 13.00	
Rate Enquiry Fee (written-Enquiry & Advice of Sale [EAS])	Council	Yes	$ 72.75	
Rate Enquiry Fee (EAS - Including Orders & Requisitions)	Council	Yes	$ 110.00	
Rate Notice Reprint/ Reproduction Fee	Council	Yes	$ 22.50	
WA State Gov't ESL Fee - As advised by FESA	Statutory	No		
Enquiries not of a general nature requiring research	Council	Yes	$ 41.00	per hour
Governance/Administration Charges	***Schedule 4***			
Staff Time Charges & Secretarial Services (Time permitting)				
Research - Historical/Cemetery Information - Per Hour Fee	Council	Yes	$ 41.00	
This also involves Research for Building Plans, etc				
Sale of Photocopies				
A4 single sided				
1 – 9 copies - per page	Council	Yes	$ 0.55	
10 – 50 copies - per page	Council	Yes	$ 0.55	
50+ page (of same doc) – charge per page	Council	Yes	$ 0.55	
A4 double sided				
1 – 9 copies	Council	Yes	$ 0.75	
10 – 50 copies	Council	Yes	$ 0.75	
50+ (of same doc)	Council	Yes	$ 0.75	
A3 single sided				
1 – 9 copies	Council	Yes	$ 0.75	
10 – 50 copies	Council	Yes	$ 0.75	
50+ (of same doc)	Council	Yes	$ 0.75	
A3 double sided				
1 – 9 copies	Council	Yes	$ 1.05	
10 – 50 copies	Council	Yes	$ 1.05	
50+ (of same doc)	Council	Yes	$ 1.05	
[Note 1: For Colour Copies, the Fees will be double that of the above listed Charges]				
[Note 2: Not-For-Profit Organisations may be allowed a discount on the above Fees, at the discretion of the CEO]				
Copies of Maps (Inclusive of GST)				
Cadastral				
A4 Size	Council	Yes	$ 1.55	
A3 Size	Council	Yes	$ 2.55	
Topographic				
A4 Size-Per Page Charge	Council	Yes	$ 3.60	
A3 Size - Per Page Charge	Council	Yes	$ 6.15	
Freedom of Information Charges				
Personal information or amendment of personal information about yourself [not allowed information on others]	Statutory	No	Free	
Application for documents (which are non-personal in nature) – Application fee	Statutory	No	$ 30.00	
Costs associated with dealing with an application	Statutory	No	$ 30.00	
Supervision by staff when access is given to view documents	Statutory	No	$ 30.00	
Staff preparation of a transcript or make photocopies	Statutory	No	$ 30.00	
Staff for performing the photocopying	Statutory	No	$ 30.00	
Photocopies in relation to a FOI request	Statutory	Yes	$ 0.20	
Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents	Statutory		Actual Cost	
Delivery, packaging & postage charge	Statutory		Actual Cost	
• Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed the above listed fee, the Shire will provide an estimate of charges and enquire whether the application is to proceed. The Shire must be notified (within 30 days) of an intention to proceed with the application. An advance deposit may be requested, at the discretion of the CEO.				
Financially disadvantaged applicants may obtain a 25% reduction of charges, at the discretion of the CEO.				
Electoral Roll				
Sale of Electoral Rolls to Individuals-No Commercial Sales	Council	Yes	$ 165.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2016-2017

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Law, Order & Public Safety	***Schedule 5***			
Fire prevention (GST included)				
Sale of Fire Maps - Cost per map [non laminated]	Council	Yes	$ 18.00	
Hazard Reductions - Cost per lot up to 1000m2	Council	Yes	$ 530.00	
Hazard Reductions - Lots in excess of 1000m2	Council	Yes	$ 800.00	
Arrange Firebreaks work: Non-Compliant Land-Admin Fee	Council	Yes	Actual Cost	
Firebreak Creation - Contract Work - Actual Cost	Council	Yes	Actual Cost	
Infringements - Fire related	Statutory	No	$ 250.00	
Dogs, & Other Animals - Control Fees				
Dog and Cat Fees are Statutory fees and will be reviewed by the Statutory body				
Registration - Unsterilised Dog				
1 Year	Statutory	No	$ 50.00	
3 Years	Statutory	No	$ 120.00	
Lifetime	Statutory	No	$ 250.00	
Registration - Dangerous Dog				
1 Year - NO Pensioner Concession	Statutory	No	$ 50.00	
Registration - Dog in approved kennel establishment	Statutory	No	$ 200.00	
Registration - Sterilised Dog				
1 Year	Statutory	No	$ 20.00	
3 Years	Statutory	No	$ 42.50	
Lifetime	Statutory	No	$ 100.00	
Working Dog	Statutory	No	1/4 fee	
Pensioner Concession	Statutory	No	1/2 fee	
Replacement Registration Tag	Statutory	Yes	$ 2.10	
[Note: Permits required for keeping of 3 or more Cats]				
Pound Fees (Inclusive of GST)				
Seizure and impounding of Dogs [or Cat, where necessary]	Council	Yes	at cost	(+ 30% admin)
Destruction/disposal of Dog or Cat	Council	Yes	at cost	(+ 30% admin)
Trap Hire Fee - per hire	Council	Yes	$ 8.00	
Trap Hire - Bond [Refundable on Return]	Council	No	$ 50.00	
Sustenance Fee for Impounded Dog	Council	Yes	$ 20.00	
Sustenance Fee for Impounded Cat	Council	Yes	$ 20.00	
Other Fees - Dogs				
Application to keep more than two dogs	Council	No	$ 210.00	
Impounding Fees - Straying Animals				
Impounded between 6am and 6pm				
Entire horses, mules, asses, camels, bulls or boars	Council	Yes	at cost	(+ 30% admin)
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Council	Yes	at cost	(+ 30% admin)
Wethers, ewes, lambs, goats, per head	Council	Yes	at cost	(+ 30% admin)
Late Impoundment-After 6pm before 6am next day				
Entire horses, mules, asses, camels, bulls or boars	Council	Yes	at cost	(+ 30% admin)
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	Council	Yes	at cost	(+ 30% admin)
Wethers, ewes, lambs, goats	Council	Yes	at cost	(+ 30% admin)
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				
Sustenance fees				
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head	Council	Yes	at cost	(+ 30% admin)
Registration - Cats				
ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)				
1 Year	Statutory	No	$ 20.00	
3 Years	Statutory	No	$ 42.50	
Lifetime	Statutory	No	$ 100.00	
PENSIONER CONCESSION	Statutory	No	1/2 fee	

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Health	***Schedule 7***			
Food Legislation				
▪ Notification Fee	Council	No	$ 35.00	
▪ Registration Fee	Council	No	$ 176.50	
▪ Annual Inspection Fee (medium and low risk business)	Council	No	$ 80.00	
▪ Septic Tank Application	Statutory	No	$ 118.00	
Note: Local 'Not-for-Profit' organisations will not be charged inspection or notification fees				
Food Businesses				
Inspection fees	Council	No	$ 140.00	
Traders				
Thoroughfares & Public Places Local Law				
▪ Festivals - Food Stallholders - Event Permit	Council	No	$ 35.00	
▪ Festivals - Other Stallholders - Event Permit	Council	No	$ 35.00	
▪ Traders (Outdoor Eating Facilities) Annual Fee	Council	No	$ 176.50	
▪ Traders (Outdoor Eating Facilities) Event Fee	Council		$81.50 + $5.50 per square metre of public area used	
Boyup Brook Medical Centre				
Concession card holders and children under the age of 16 will be bulk billed				
Consultations - Short MBS Item 3	Council	No	$ 38.50	
Consultations - Standard MBS Item 23	Council	No	$ 71.00	
Consultations - Long [MBS Item 36]	Council	No	$ 109.00	
Consultations – Extra Long [MBS Item 44]	Council	No	$ 153.00	
Administration fee - missed appointments	Council	Yes	$ 78.10	
Reports for Third Parties	Council	Yes	$ 291.50	per hour
Employment Medical	Council	Yes	$ 151.80	
Repeat Prescription Fee - private patients	Council	No	$ 11.00	
Repeat Prescription Fee - bulk billed patients	Council	No	$ 6.00	
Repeat Referral Fee - without seeing the Doctor	Council	No	$ 11.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2016-2017

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Community Amenities	*Schedule 10*			
Rubbish Removal Charges				
The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of the Health Act (112A) 1911 (as amended).				
Definitions as defined by the health Act 1911				
"Occupier" includes a person having the charge, management, or control of the premises and in the case of a house which is let out in separate tenements, or in the case of a lodging-house which is let to lodgers, the person receiving the rent payable by the tenants or lodgers, either on his own account or as the agent of another person; and in the case of a vessel, the master or other person in charge thereof; the term also includes any person in occupation of the surface of any lands of the Crown, notwithstanding any want of title to occupy same.				
Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Commercial, & Industrial properties, storage, & most land with buildings on it				
Council imposes Rubbish Removal Charges in accordance with the Waste Avoidance & Resource Recovery Act, 2007.				
Boyup Brook Townsite & Environs (prescribed area)				
Kerbside service charge for 1x240litre MGB collected once per week (52 times/year) (GST FREE)	Council	No	$ 212.00	
Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year) (GST FREE)	Council	No	$ 106.00	
Additional service 1x240litreMGB collected once per week (52 times/year)	Council	No	$ 212.00	
Additional service for recycling of 1x240litreMGB collected once per fortnight (26 times/year)	Council	No	$ 106.00	
Waste Collection Rate - per property in the district	Council	No	$ 0.0003	cents in $
Waste Collection Rate - minimum per property	Council	No	$ 20.50	minimum
Note 1: Pro-rata collection service charges apply from the 1st 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.				
Boyup Brook Transfer Station & Landfill Charges				
Receiving of Asbestos or Commercial waste from outside the district is to be by Council approval				
Transfer Station will accept loads up to 3 cubic metres, loaded into rubbish trailer. Loads greater than this go directly to landfill - by appointment with the Shire of Boyup Brook				
Rubbish Removal Pass - (20 x 240 MGBs or equivalent pa)	Council	Yes	$ 41.00	
Rubbish Removal Pass - (10 x 240 MGBs or equivalent pa)	Council	Yes	$ 25.00	
1 x 240 litre Mobile Garbage Bin (& units of 240 litre after)	Council	Yes	$ 12.00	
Sedan / Station-wagon - 4WD - Boot Load	Council	Yes	$ 12.00	
Van - Utility - Trailer (not exceeding 1.8mx1.2m)	Council	Yes	$ 29.50	
Small Truck (2-4 tonne)	Council	Yes	$ 60.00	
Medium Truck (4-6 tonne)	Council	Yes	$ 72.00	
Truck (6-8 tonne)	Council	Yes	$ 83.00	
Truck (8 plus tonne single axle)	Council	Yes	$ 130.00	
Truck (8 plus tonne dual axle)	Council	Yes	$ 155.00	
Truck (semi trailer 20m³ capacity)	Council	Yes	$ 297.00	
Bulk Bins (3m³ or less)	Council	Yes	$ 60.00	
Bulk Bin (3m³- 6m³)	Council	Yes	$ 72.00	
Bulk Bin (6m³-10m³)	Council	Yes	$ 83.00	
Bulk Bin (exceeding 10m³)	Council	Yes	$ 155.00	
Asbestos Sheets - 2 m2 or less	Council	Yes	$ 20.50	
Asbestos - 1 m3; Minimum Charge	Council	Yes	$ 155.00	Minimum
Asbestos ($155 for 1st/m³ then $29.00 per m³ there-after)	Council	Yes	$ 155.00	
Plastic Drums (not included in drum muster collection)	Council	Yes	$ 6.00	Per 20 litre
Greenwaste: Van - Utility - Trailer (not exceeding 1.8m x 1.2m)	Council		FREE	
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				
RECYCLING FROM COMMERCIAL PREMISES				
small trailer 1.2 x 1.8 x .5 (ie 1 cubic metre)	Council	Yes	$ 12.00	
large trailer (2 cubic metres)	Council	Yes	$ 29.50	
SEPTIC DISPOSALS/LIQUID WASTE -				
Liquid Waste originating from outside Shire of Boyup Brook	Council	Yes	$56.50	per m3
Liquid Waste from Shire of Boyup Brook	Council	Yes	$9.50	per m3
Portable Ablution Block hire - 6 x pans + urinal (week minimum)	Council	Yes	$56.50	per day
Ablution block pump out fee	Council	Yes	At cost	(+ 30% admin)
BOND - per ablution block	Council	No	$ 300.00	

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Community Amenities	***Schedule 10***			
Town Planning				
Pursuant to Town Planning (Local Government Planning Fees) & Development Regulations 2009				
Fees to be paid at the time of application are as follows:				
Determining a development application (other than for an extractive industry) where the estimated cost of the development is				
(a) not more than $50,000	Statutory	No	$147.00	
(b) more than $50,000 but not more than $500,000	Statutory	No	0.32% estimated development cost	
(c) more than $500,000 but not more than $2.5 million	Statutory	No	$1,700 + 0.257% for every $1 in excess of $500,00	
(d) more than $2.5 million but not more than $5 million	Statutory	No	$7,161 + 0.206% for every $1 in excess of $2.5 million	
(e) more than $5 million but not more than $21.5 million	Statutory	No	$12,633 + 0.123% for every $1 in excess of $5 million	
(f) more than $21.5 million	Statutory	No	$34,196.00	
Penalty fee for Retrospective Approvals shall be 3 x the calculated Planning Fee			If the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application fee, making the total fee payable for an application subject to a penalty three times the application fee under paragraph (a), (b), (c), (d), (e) or (f)	
Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory	Yes	$739.00	
Determining an application for extractive industry where the development has commenced or been carried out.	Statutory	Yes	$1,392.00	Additional to $739 as a penalty
Providing a subdivision clearance for ;				
(a) Not more than 5 lots; Charge per Lot	Statutory	No	$73.00	per lot
(b) More than 5 lots but not more than 195 lots; [1st 5 Lots to be as per 5(a), above; 6-195 lots, Charge per Lot	Statutory	No	$73.00	first 5 lots then $35.00 per lot
(c) More than 195 lots	Statutory	No	$7,393.00	
Determining an application for home occupation where the home occupation has not commenced.	Statutory	No	$222.00	
Determining an initial application for home occupation where the home occupation has commenced.	Statutory	No	$444.00	Additional $222 as a penalty
Determining an application for the renewal of a home occupation where the application is made before the approval has expires.	Statutory	No	$73.00	
Determining an application for the renewal of a home occupation where the application is made after the approval has expired.	Statutory	No	$146.00	Additional to $73 as a penalty
Providing a zoning certificate	Statutory	No	$73.00	
Replying to a property settlement questionnaire	Statutory	Yes	$73.00	
Providing written planning advice	Statutory	Yes	$73.00	
Amendments to Planning Applications				
Minor Amendment fee estimate	Statutory	Yes	$2,863.00	If amendment not initiated by Council $500 refunded .
Major Amendment fee estimate	Statutory	Yes	$5,526.00	If amendment not initiated by Council $2,000 refunded
The fee estimate is based upon the following hourly charges and where they exceed the above "estimate", then Council may require the balance to be paid. Advertising costs are not included in this estimate.				
Executive/Shire Planner	Council	Yes	$102.50	p/hr + 33.3%
Manager/Senior Planner	Council	Yes	$77.00	p/hr + 33.3%
Planning Officer	Council	Yes	$43.20	p/hr + 33.3%
Other staff	Council	Yes	$43.20	p/hr + 33.3%
Secretary/administration	Council	Yes	$41.00	p/hr + 33.3%
[NB: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]				
Structure Plans				
Advertising Costs				
• Local newspaper;	Council		100% Cost Recovery	
• West Australian; or	Council		100% Cost Recovery	
• Government Gazette.	Council		100% Cost Recovery	

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Community Amenities	*Schedule 10*			
Goods and Services Tax (GST)				
The Goods and Services Tax (GST) does not apply to the following compulsory Planning Fees:-				
• development applications;				
• subdivision clearances;				
• home occupations;				
• change of use; or				
• zoning certificates.				
The Goods and Services Tax (GST) does apply to the following Planning Services:-				
• property settlement questionnaires;				
• written planning advice,				
• scheme amendments; and				
• structure plans.				
PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)				
Local Newspaper Advertising	Council	Yes	100% Cost Recovery	
Notes:				
• Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)				
• If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)				
• Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers				
• Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application fees set out in Part 1.				
OTHER FEES ADDRESSING APPLICATIONS PROCESSED BY PLANNING DEPARTMENT BUT CONCERN ISSUES NOT APPLICABLE TO TOWN PLANNING AND DEVELOPMENT ACT				
Road Closure Application (note this fee covers costs of processing and advertising application up to point of Council resolution to proceed with closure. All costs after referral of the application to DOLA will be the responsibility of the applicant).	Council	No	$ 617.00	
Copy of Town Planning Scheme Text *(includes GST)*	Council	Yes	$ 28.00	
Copy of Local Planning Strategy (colour)*(includes GST)*	Council	Yes	$ 135.50	
Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation):				
Where building is located within Shire of Boyup Brook:	Council	Yes	$ 246.00	
Where building is located within South-West Region:	Council	Yes	$ 430.50	
Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:	Council	Yes	$ 842.50	
Where building is located greater than 3 hours drive from Boyup Brook: (including travelling, inspection time)	Council	Yes	$123.00	per hour
Planning/Development Bonds:				
Relocated Dwellings	Council	No	$ 5,000.00	
Relocated Outbuildings	Council	No	$ 500.00	

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Community Amenities	***Schedule 10***			
Boyup Brook Cemetery				
Burials- Includes Internment and Grant of Right of Burial as need				
Interment in grave to depth of 2.13m depth including registration fee (Includes Burial Cost & Res. Fee)	Council	Yes	$ 956.00	
Interment of a child (under 13 years) including registration fee	Council	Yes	$ 488.00	
Interment of any stillborn child in ground set aside for that purpose [Includes Res. Fee]	Council	Yes	$ 252.50	
Interment that requires manual grave digging - including registration fee	Council	Yes	$ 1,939.50	
Extra Charges				
Interment on a Saturday, Sunday or Public Holiday	Council	Yes	$ 387.50	
Reservation Fee of specific site (Reserve for 25 Yrs)	Council	Yes	$ 294.50	
Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment; Undertakers are to arrange such matters)	Council	Yes	$ 88.50	
Administration fee-Re-open Grave for 2nd Interment	Council	Yes	$ 88.50	
Placement of Ashes				
Placement in single niche including standard bronze plaque and inscription	Council	Yes	$ 452.50	
Placement in double niche including standard bronze plaque and first inscription	Council	Yes	$ 647.00	
Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council	Yes	$ 235.00	
Reservation of specific site in Niche Wall	Council	Yes	$ 141.50	
Placement of Ashes into existing gravesite	Council	Yes	$ 235.00	
Place Ashes into new gravesite [+ Res. Fee: See Above]	Council	Yes	$ 235.00	
Transfer of Ashes to a new position (plus cost of plaques if required) [Note: This fee does not include new Plaque]	Council	Yes	$ 235.00	
Removal of Ashes from Cemetery to authorised family member	Council	Yes	$ 146.50	
Miscellaneous Fees				
Funeral Directors & Monumental Masons Annual Lic. Fee	Council	Yes	$ 146.50	
Single Funeral Permit [Applicable to Annual Licence Holders, as per above]	Council	Yes	$ 88.50	
Single Funeral Permit [Applicable to Non Licence Holders]	Council	Yes	$ 146.50	
Monumental Masons Annual Licence Fee	Council	Yes	$ 146.50	
Single Monument Permit	Council	Yes	$ 88.50	
Copy of Cemeteries Local Law	Council	Yes	$ 35.00	
Copy of Grant of Right of Burial	Council	Yes	$ 21.50	
Renewal of Grant of Right of Burial	Council	Yes	$ 76.50	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2016-2017

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Recreation & Culture	***Schedule 11***			
Boyup Brook Hall Hire				
[Note1: The Hall Hire Fees do not include Kitchen, Bar, or Stage. If requiring the extra areas, then other Fees will apply]				
[Note 2: Unless otherwise stated, the Fees are of a 'daily' nature, covering 7am to 7pm, or 2pm to 12pm]				
BONDS - Where no liquor consumed		No	$ 200.00	
BONDS - Where liquor is consumed		No	$ 500.00	
DEPOSITS - Generally Optional. If an organisation wishes to secure a date well in advance, then they may pay a deposit of $100.		No	$ 100.00	
Stage Shows; Balls; Weddings; Other Hiring's				
Hire Charge	Council	Yes	$ 307.50	
NFP Community Groups [50% of Standard Hire]				
Hire Charge	Council	Yes	$ 154.00	
Badminton/Gym/Aerobics & Like Activities				
Hire Charge	Council	Yes	$11.50 for first hour & $4.20 per hour after	
Rehearsals (per occasion)				
Hire Charge	Council	Yes	$ 24.00	
Kitchen Only [Bond still applies]				
Hire Charge 1/2 day (prior to or after midday)	Council	Yes	$ 24.00	
Hire Charge full day	Council	Yes	$ 48.00	
[Note: Where Kitchen is used, that fee is to be added to all Hall Hiring's				
Stage, Bar, Other				
Charge for each area	Council	Yes	$ 48.00	
Public Meetings (no kitchen)				
Hire Charge	Council	Yes	$ 153.00	
Lesser Hall Hire				
Daily use (not including kitchen)	Council	Yes	50% of Standard Main Hall	
Night use (not including kitchen)	Council	Yes	50% of Standard Main Hall	
Recreation and Sporting Venues				
Boyup Brook Football Club per season	Council	Yes	$ 940.00	
Boyup Brook Hockey per season	Council	Yes	$ 470.50	
Boyup Brook Cricket Club per season	Council	Yes	$ 470.50	
Boyup Brook Juniors Netball per season (when required)	Council	Yes	$ 470.50	
Boyup Brook Tennis Club per season	Council	Yes	$ 470.50	
Boyup Brook Swimming Club per season	Council	Yes	$ 470.50	
Country Music Club of Boyup Brook - Charge for use of Music Park per year	Council	Yes	$ 670.50	
Use of Recreation Facilities by other non Shire community groups, at CEO's discretion (Bond $200 applies)				
Oval	Council	Yes	$ 236.00	
Hockey Ground	Council	Yes	$ 118.00	
Music Park	Council	Yes	$ 235.00	
Use of Recreation Facilities by other Shire community groups - (Bond $200 applies)				
Oval	Council	Yes	$ 71.00	
Hockey Ground	Council	Yes	$ 35.00	
Music Park	Council	Yes	$ 71.00	
Library Fees & Charges (inc of GST)				
Administration fee for lost/damaged book	Council	Yes	$ 6.20	
Administration for overdue book (>6 Weeks)	Council	Yes	$ 6.20	
Replacement of lost book as per LISWA depreciated value table	LISWA	Yes	At cost	

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Recreation & Culture	***Schedule 11***			
Swimming Pool Entry Fees				
Adult entry	Council	Yes	$ 5.00	
Spectator entry	Council	Yes	$ 2.00	
Pensioner Concession Card	Council	Yes	$ 3.00	
Child entry - under 1 year, up to 5 years - Free			Free	
Child entry – School Age 6-17 years of age	Council	Yes	$ 3.00	
Adult 10 Day Pass	Council	Yes	$ 40.00	
Child entry -10 Day Pass– School Age 6-17 years of age	Council	Yes	$ 20.00	
Pensioner -10 Day Pass		Yes	$ 20.00	
School Group - Entry fee for accompanying parents	Council	Yes	$ 2.00	
Local School swimming carnivals - supervising teachers			Free	
Australia Day - Free Entry all day	Council		Free	
Swimming Pool Season Tickets				
Adult only	Council	Yes	$ 130.00	
Family, Single - Adult and Child 10 years of age or more	Council	Yes	$ 135.00	
Family (includes 2 adults and all children under age of 18)	Council	Yes	$ 245.00	
Family - Pension / Senior Card Holder - 1 Adult & all children under 18	Council	Yes	$ 125.00	
Child only - 10 - 17 years of age	Council	Yes	$ 70.00	
Single Pensioner / Senior	Council	Yes	$ 70.00	
Pensioner Couple - with Pension / Senior Cards	Council	Yes	$ 130.00	
Concession will be given to holders of pension and senior cards (not health care cards)				
Vacation Swimming Lessons				
Parent/Carer entry 10 Day pass	Council	Yes	$ 15.00	
Child (6 - 17 yrs) 10 Day Pass	Council	Yes	$ 15.00	
Other				
Private Hire - Available upon prior arrangements made with Swimming Pool Manager	Council	Yes	$ 83.00	
Mat Hire (maximum period = 1 hour)	Council	Yes	$ 2.00	
Gym Equipment use	Council	Yes	$ 3.00	
Gym Equipment use - per season	Council	Yes	$ 70.00	
Use of Showers and no other swimming pool facilities	Council	Yes	$ 3.00	
Water Aerobics (entry not included)	Council	Yes	$6	per session
Private Lessons (entry not included)	Council	Yes	$15	per lesson

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Works & Services Department	*Schedule 12*			
Works & Services Charges (inclusive of GST)				
Application for Temporary Road Closure	Council	No	$ 71.00	
Application - Heavy Haulage Permit	Council	No	$ 155.00	
Heavy Haulage Permit - renew	Council	No	$ 155.00	
Approval of Road & Drainage Plans for Sub-Divisions	Council	Yes	1.5% of Construction Costs	
Residential Crossovers (inclusive of GST)				
Shire Contribution				
(Note to receive a contribution the crossover must be built in accordance with Shire specifications)				
Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	Council	Yes	$ 1,058.00	
Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council	Yes	$ 1,058.00	
Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council	Yes	$ 881.50	
Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council	Yes	$ 970.00	
Shire contribution to a gravel crossover is half the cost to a maximum of	Council	Yes	$ 587.50	
Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.				
Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.				
Two pipe lengths plus two precast headwalls				
300mm	Council	Yes	$ 729.00	
375mm	Council	Yes	$ 809.00	
Three pipe lengths plus two precast headwalls				
300mm	Council	Yes	$ 881.50	
375mm	Council	Yes	$ 1,034.50	
Two pipes only (no precast headwalls)				
300mm	Council	Yes	$ 587.50	
375mm	Council	Yes	$ 788.00	
Three pipes only				
300mm	Council	Yes	$ 470.50	
375mm	Council	Yes	$ 552.50	
Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following dimensions:				
Length (verge width) = 7m				
Width at boundary line = 3m				
Width at edge of road = 6m				
Area = 31.5m^2				
Thickness for concrete = 100mm				
Thickness for Asphalt = 25mm				
Thickness of base course for Asphalt/Spray Seal = 100mm				
Thickness of sub base course for Asphalt/Spray seal = 100mm				
Other				
Accessing Water from Shire Standpipes -- (inclusive of GST)				
Ad-hoc use	Council	Yes	$ 7.20	per kilo litre
Motor Vehicle Special Plates (inclusive of GST)				
Shire administration fee for Special Series Number Plates	Council	Yes	$ 58.50	
Airport Hanger Hire per week	Council	Yes	$ 40.00	

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Economic Services	***Schedule 13***			
Boyup Brook Caravan Park and Flax Mill Camp (inclusive of GST)				
(Note. 50% deposit required for all bookings within 14 days of registration)				
Caravan Park				
Country Music Festival and other Major Events				
In addition to the charges listed below a $5.00 per person per night administration fee applies to all				
Ensuite sites				
2 persons per night	Council	Yes	$ 35.00	
Charge per night for each additional person	Council	Yes	$ 15.00	
Weekly charge for 2 persons	Council	Yes	$ 177.00	
Powered sites				
2 persons per night	Council	Yes	$ 26.00	
Charge per night for each additional person	Council	Yes	$ 12.00	
Weekly charge for 2 persons	Council	Yes	$ 153.00	
Camping & No Powered sites				
2 persons per night	Council	Yes	$ 18.00	
Charge per night for each additional person	Council	Yes	$ 6.00	
Weekly charge for 2 persons	Council	Yes	$ 106.00	
Recreational Vehicle (RV) in paddocks - no facilities				
Minimum for 2 people per night	Council	Yes	$ 7.00	
Extra persons	Council	Yes	$ 4.00	
Camp Facilities				
Cottage - sleeps 8	Council	Yes	$ 20.00	p/p p/night
Function Rooms per day	Council	Yes	$ 99.00	
Function Rooms per hour	Council	Yes	$ 24.00	
Laundry -				
Washing machine per cycle	Council	Yes	$1 coins only x 5	
Dryer per cycle	Council	Yes	$1 coins only x 5	
Canoe Hire (including Life Jackets) per hour	Council	Yes	$ 11.00	
Canoe Hire (including Life Jackets) per day [7am-7pm]	Council	Yes	$ 103.00	
Kitchen per day	Council	Yes	$ 42.00	
Showers Only per use	Council	Yes	$ 5.00	
Flax mill Sheds Storage				
Storage in Sheds				
Administration charge - yearly or for each hire period	Council	Yes	$ 100.00	
Per square metre per month	Council	Yes	$ 0.30	per m2
Minimum monthly Charge	Council	Yes	$ 41.00	
Completion of the Flaxmill Storage Hire form is required before the commencement of storage and then on an annual basis				
Health & Building Control (GST not applicable unless specifically stated)				
All fees are to be paid upon application (excepting building licence application fees) and are non-refundable.				
Bed & Breakfast Accommodation				
Annual Inspection Fee	Council	No	100% Cost Recovery	
Lodging Houses				
Application/Renewal Registration				
Serviced Apartments				
▪ Lodging House	Council	No	$ 280.00	
▪ Holiday Accommodation (Chalets etc)	Council	No	$ 280.00	
Building Approval Certificate	Statutory		Plus BSL	
Amended Building Plans	Statutory		Plus BSL and CTF	
Building Occupancy Certificate	Statutory		Plus BSL	
Demolition License (per storey)	Statutory		Plus BSL	
Temporary Accommodation Approval / Renewal (6 mth/annum)	Council	No	$ 129.50	
Temporary Caravan Park Licence	Statutory	No	$ 100.00	
Caravan Camping Sites Annual Inspection Fee	Council	No	$ 280.00	
Swimming Pool Inspection Fee (4 yearly)	Statutory	No	$ 57.20	
Water Testing (per bacteriological sample) - where not as part of a public health response	Council	Yes	$ 82.00	
Certificates				
Public Building Certificate of Approval				
▪ Licensed Premises	Council	No	$ 200.00	
▪ Other Premises	Council	No	$ 176.50	
Section 39 Certificate (Liquor Licence Premises)				
▪ Permanent Facilities	Council	No	$ 118.00	
▪ Temporary Facilities (excluding Shire Halls)	Council	No	$ 58.50	
▪ Charitable Events - as per Policy B.01	Council			
Copy of Building and/or Septic Plans (where available)	Council	No	$ 58.50	
Monthly Building Statistics (per month including GST)	Council	Yes	$ 17.50	
Saleyards				
Washdown facility	Council	Yes	$ 6.90	per kilo litre

	Statutory or Council	GST Included	Adopted 2016-17	Notes
Other Property & Services	***Schedule 14***			
Private Works Charges (Inclusive of GST)				
Plant & Machinery (including labour, overheads and parts)				
Motor Grader	Council	Yes	$ 200.00	
Tandem Tip Truck (14 tonne)	Council	Yes	$ 177.00	
Tray Top Truck (3 tonne)	Council	Yes	$ 147.00	
Utilities	Council	Yes	$ 130.00	
Front end Loader	Council	Yes	$ 200.00	
Tractors	Council	Yes	$ 130.00	
Backhoe	Council	Yes	$ 130.00	
Ride-on Mower	Council	Yes	$ 130.00	
10 tonne vibrating Roller	Council	Yes	$ 186.00	
16 tonne Multi tyre roller	Council	Yes	$ 177.00	
Prime Mover & Low Loader	Council	Yes	$ 306.00	
Labour				
Labour & Overheads (only; doesn't include cost of plant, or any materials)	Council	Yes	$ 89.00	
Materials	Council	Yes	Cost + 30% + GST	
Waste Oil Disposal	Council	Yes	Cost + 30% + GST	
Note 1: A fee is charged from leaving Depot to return if job is separate to Council Wks.				
Note 2: Where a Council Staff Member is on a private job, all hours while present will be charged at the 'Labour & Overheads' rate				
Note 3: The Council's Works Manager, or Works Supervisor, has authority to negotiate on large jobs				
Note 4: If work is carried out outside of 7am-4pm, then the charges for labour will also involve the applicable overtime rates.				