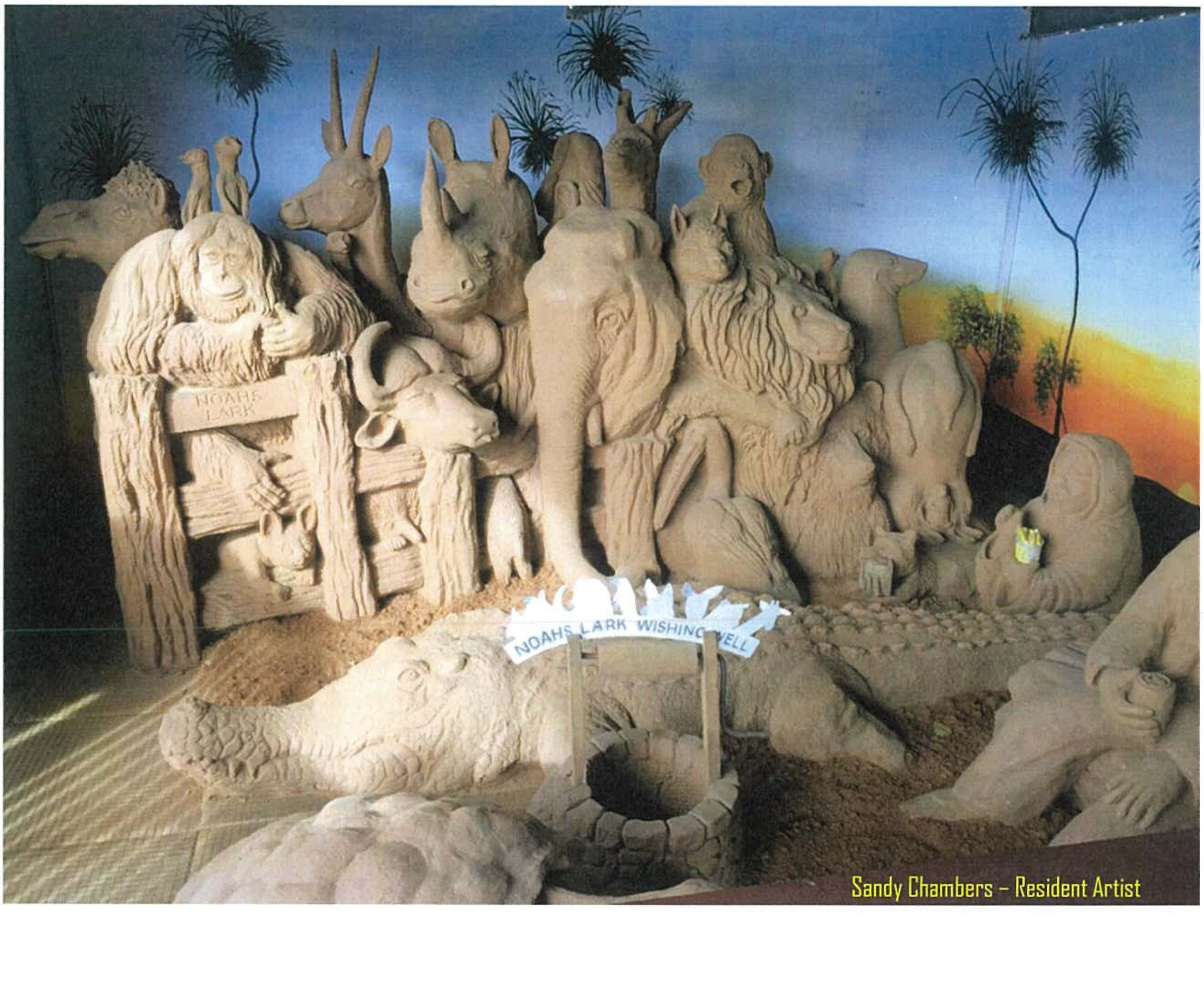
SHIRE OF BOYUP BROOK

SHIRE OF BOYUP BROOK

ANNUAL BUDGET 2017-2018



SAND ART AT THE BOYUP BROOK SWIMMING POOL

President's Message

It gives me pleasure to present the 2017/18 Annual Budget to the community of the Shire of Boyup Brook.

The budget provides for a capital works program, for the 2017/18 year, of $11.847 million. This compares to $9.823m in 2016/17, an increase of $2.024m. The big ticket items in the planned capital works program are:
Bridges - $6.759m
Roads - $1.084m
Plant and Equipment - $1.053m
Buildings - $1.597m
Furniture and Equipment - $0.169m

Plant purchases this year include a replacement grader, loader, prime mover and tip truck (totalling $0.846m). Buildings includes aged accommodation and a new house to lease to the Department of Housing (totalling $1.342m). Furniture and Equipment expenditure includes provision of $0.080m for new furniture for all of the Lodge accommodation rooms.

Planned refurbishment of the Citizen Lodge accommodation rooms is now hoped to be done in partnership with the Health Department. A review of the lease and ongoing discussions are expected to result in the works being completed over a few years, commencing in 2017/18, and at a significantly lower cost to Council.

Proposed aged accommodation development has been on hold pending installation of the promised sewerage scheme. We have now been advised that the project will not be funded so will now move to select and develop the most suitable site given the circumstances. Council is working with other Councils on a campaign to have the sewerage scheme funded and constructed within the next few years. We have gained important regional and local Member support, as have others, and will be making a concerted effort to get this important initiative back on the State Government agenda.

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

Cr G Aird
Shire President

SHIRE OF BOYUP BROOK

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget $	2016/17 Estimated $	2016/17 Budget $
Revenue				
Rates	8	2,659,375	2,559,915	2,532,689
Operating grants, subsidies and contributions	15	795,625	2,033,695	1,415,305
Fees and charges	14	1,347,175	1,356,870	1,432,635
Service charges	11	0	0	0
Interest earnings	2(a)	74,940	76,085	67,245
Other revenue	2(a)	76,350	100,615	81,670
		4,953,465	6,127,180	5,529,544
Expenses				
Employee costs		(2,617,510)	(2,509,572)	(2,430,900)
Materials and contracts		(1,220,242)	(1,073,700)	(1,209,800)
Utility charges		(170,655)	(162,579)	(163,855)
Depreciation on non-current assets	2(a)	(3,060,245)	(2,935,565)	(3,226,635)
Interest expenses	2(a)	(21,320)	(31,291)	(32,100)
Insurance expenses		(181,710)	(178,807)	(263,245)
Other expenditure		(194,590)	(191,381)	(253,380)
		(7,466,272)	(7,082,895)	(7,579,915)
		(2,512,807)	(955,715)	(2,050,371)
Non-operating grants, subsidies and contributions	15	7,832,632	2,170,605	6,222,865
Profit on asset disposals	6	0	2,280	5,405
Loss on asset disposals	6	(65,100)	(7,035)	(11,100)
Loss on revaluation of non current assets		0	0	0
Net result		**5,254,725**	**1,210,135**	**4,166,799**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		**0**	**0**	**0**
Total comprehensive income		**5,254,725**	**1,210,135**	**4,166,799**

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 2018

	NOTE	2017/18 Budget	2016/17 Estimated	2016/17 Budget
Revenue *(refer notes 1,2,8,10 to 15)*		$	$	$
Governance		500	416	400
General purpose funding		3,343,115	4,404,503	3,749,025
Law, order, public safety		93,500	120,162	116,265
Health		877,845	878,589	833,575
Education and welfare		7,875	7,681	7,595
Housing		56,400	56,559	203,390
Community amenities		204,225	202,637	193,370
Recreation and culture		58,510	54,091	55,655
Transport		126,245	190,634	186,415
Economic services		118,625	108,138	103,495
Other property and services		66,625	103,775	80,360
		4,953,465	6,127,185	5,529,545
Expenses excluding finance costs *(refer notes 1, 2 & 16)*				
Governance		(330,040)	(293,302)	(347,430)
General purpose funding		(123,360)	(118,384)	(115,715)
Law, order, public safety		(322,850)	(377,970)	(416,445)
Health		(1,039,320)	(983,131)	(1,065,560)
Education and welfare		(94,701)	(88,187)	(130,235)
Housing		(122,637)	(117,405)	(193,775)
Community amenities		(359,054)	(347,846)	(324,980)
Recreation and culture		(852,313)	(807,172)	(902,536)
Transport		(3,599,207)	(3,379,410)	(3,439,945)
Economic services		(503,760)	(459,425)	(531,215)
Other property and services		(97,710)	(78,573)	(79,980)
		(7,444,952)	(7,050,805)	(7,547,816)
Finance costs *(refer notes 2 & 7)*				
Health		0	(435)	(435)
Education and welfare		(13,484)	(17,175)	(17,175)
Housing		(2,603)	(4,068)	(4,070)
Community amenities		(341)	(830)	(830)
Recreation and culture		(4,122)	(7,410)	(7,410)
Transport		0	0	0
Economic services		(265)	(1,064)	(1,065)
Other property and services		(505)	(1,113)	(1,115)
		(21,320)	(32,095)	(32,100)
		(2,512,807)	(955,715)	(2,050,371)
Non-operating grants, subsidies and contributions	15	7,832,632	2,170,605	6,222,865
Profit on disposal of assets	6	0	2,280	5,405
(Loss) on disposal of assets	6	(65,100)	(7,035)	(11,100)
Loss on revaluation of non current assets		0	0	0
		7,767,532	2,165,850	6,217,170
Net result		**5,254,725**	**1,210,135**	**4,166,799**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		**0**	**0**	**0**
Total comprehensive income		**5,254,725**	**1,210,135**	**4,166,799**

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 2018

	NOTE	2017/18 Budget $	2016/17 Actual $	2016/17 Budget $
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,664,643	2,571,300	2,552,668
Operating grants, subsidies and contributions		840,621	2,066,529	1,447,573
Fees and charges		1,347,175	1,356,870	1,432,635
Service charges		0	0	
Interest earnings		74,940	76,085	67,245
Goods and services tax		38,577	(47,862)	108,255
Other revenue		76,350	100,615	81,670
		5,042,306	6,123,537	5,690,046
Payments				
Employee costs		(2,599,536)	(2,509,265)	(2,408,908)
Materials and contracts		(1,187,318)	(1,191,185)	(1,142,912)
Utility charges		(170,655)	(162,579)	(163,855)
Interest expenses		(22,225)	(32,095)	(32,810)
Insurance expenses		(181,710)	(178,807)	(263,245)
Goods and services tax		0	0	(108,255)
Other expenditure		(194,590)	(191,381)	(253,380)
		(4,356,034)	(4,265,312)	(4,373,365)
Net cash provided by (used in) operating activities	3(b)	686,272	1,858,225	1,316,681
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	(2,817,899)	(513,691)	(2,409,295)
Payments for construction of infrastructure	5	(9,026,975)	(2,472,370)	(7,413,860)
Non-operating grants, subsidies and contributions used for the development of assets		7,832,632	2,170,605	6,222,865
Proceeds from sale of plant & equipment	6	446,380	40,559	164,585
Net cash provided by (used in) investing activities		(3,565,862)	(774,897)	(3,435,705)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(41,535)	(53,695)	(53,696)
Advances to community groups		0	0	0
Proceeds from self supporting loans		0	0	0
Proceeds from new borrowings	7	700,000	0	1,290,195
Net cash provided by (used in) financing activities		658,465	(53,695)	1,236,499
Net increase (decrease) in cash held		(2,221,125)	1,029,635	(882,525)
Cash at beginning of year		3,106,745	2,077,110	2,084,864
Cash and cash equivalents at the end of the year	3(a)	885,620	3,106,745	1,202,339

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 2018

	NOTE	2017/18 Budget $	2016/17 Estimated $	2016/17 Budget $
Net current assets at start of financial year - surplus/(deficit)	4	1,604,274	760,376	906,468
		1,604,274	**760,376**	**906,468**
Revenue from operating activities (excluding rates)				
Governance		500	416	400
General purpose funding		683,740	1,844,588	1,216,336
Law, order, public safety		93,500	120,162	116,265
Health		877,845	878,589	833,575
Education and welfare		7,875	7,681	7,595
Housing		56,400	56,559	203,390
Community amenities		204,225	202,637	193,370
Recreation and culture		58,510	54,091	55,905
Transport		126,245	192,914	191,570
Economic services		118,625	108,138	103,495
Other property and services		66,625	103,775	80,360
		2,294,090	3,569,550	3,002,261
Expenditure from operating activities				
Governance		(330,040)	(293,302)	(347,430)
General purpose funding		(123,360)	(118,384)	(115,715)
Law, order, public safety		(328,130)	(377,970)	(416,445)
Health		(1,043,645)	(983,566)	(1,065,995)
Education and welfare		(108,185)	(105,362)	(147,660)
Housing		(125,240)	(121,473)	(197,845)
Community amenities		(359,395)	(348,676)	(325,810)
Recreation and culture		(863,870)	(821,617)	(915,686)
Transport		(3,641,107)	(3,379,410)	(3,442,455)
Economic services		(504,025)	(460,489)	(532,280)
Other property and services		(104,375)	(79,686)	(83,945)
		(7,531,372)	(7,089,935)	(7,591,266)
Operating activities excluded from budget				
(Profit) on asset disposals	6	0	(2,280)	(5,405)
Loss on disposal of assets	6	65,100	7,035	11,100
Depreciation on assets	2(a)	3,060,245	2,935,565	3,226,635
Less Interest and Leave Accruals		1,721	(18,436)	0
Amount attributable to operating activities		**(505,942)**	**161,875**	**(450,207)**
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	7,832,632	2,170,605	6,222,865
Purchase land held for resale	5	0	0	
Purchase property, plant and equipment	5	(2,817,900)	(513,690)	(2,409,295)
Purchase and construction of infrastructure	5	(9,026,975)	(2,472,370)	(7,413,860)
Proceeds from disposal of assets	6	446,380	40,559	164,585
Amount attributable to investing activities		**(3,565,863)**	**(774,896)**	**(3,435,705)**
FINANCING ACTIVITIES				
Repayment of borrowings	7	(41,535)	(53,695)	(53,696)
Proceeds from new borrowings	7	700,000	0	1,290,195
Proceeds from self supporting loans		0	0	
Transfers to cash backed reserves (restricted assets)	9	(1,105,370)	(440,221)	(578,180)
Transfers from cash backed reserves (restricted assets)	9	1,860,195	151,296	705,625
Amount attributable to financing activities		**1,413,290**	**(342,620)**	**1,363,944**
Budgeted deficiency before general rates		**(2,658,515)**	**(955,641)**	**(2,521,968)**
Estimated amount to be raised from general rates	8	**2,658,515**	**2,559,915**	**2,532,939**
Net current assets at end of financial year - surplus/(deficit)		**0**	**1,604,274**	**10,971**

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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.

Critical accounting estimates

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

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

The local government reporting eEntity

All funds through which the Shire of Boyup Brook controls resources to carry on its functions have been included in the financial statements forming part of this 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 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 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) Comparative figures

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

(e) Budget comparative figures

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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 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.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Boyup Brook obtains control over the assets comprising the contributions.

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

(h) 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.

(i) Superannuation

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

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

(j) 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.

(k) 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

(m) 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.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Boyup Brook commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Boyup Brook revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

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 of Boyup Brook 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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)

(m) 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	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

Fair value is the price that the Shire of Boyup Brook 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.
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 of Boyup Brook 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 of Boyup Brook are consistent with one or more of the following valuation approaches:

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

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

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 of Boyup Brook 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.

(o) Financial instruments

Initial recognition and measurement
Financial assets and financial liabilities are recognised when the Shire of Boyup Brook becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Boyup Brook 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)

(o) 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 of Boyup Brook 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)

(o) 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 of Boyup Brook 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.

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Boyup Brook 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)

(p) 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 2018.

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

(q) Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Boyup Brook becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(r) Employee benefits

Short-term employee benefits
Provision is made for the Shire of Boyup Brook'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 of Boyup Brook'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 of Boyup Brook'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 of Boyup Brook's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Boyup Brook 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)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Boyup Brook 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.

(u) 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 of Boyup Brook, 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.

(v) Investment in associates

An associate is an entity over which the Shire of Boyup Brook has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Boyup Brook's share of . net assets of the associate. In addition, the Shire of Boyup Brook's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Boyup Brook's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Boyup Brook and the associate are eliminated to the extent of the Shire of Boyup Brook's interest in the associate.

When the Shire of Boyup Brook's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Boyup Brook discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Boyup Brook will resume recognising its share of thse profits once its share of the profits equals the share of the losses not recognised.

(x) 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 of Boyup Brook'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 20.

(y) 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 of Boyup Brook's operational cycle. In the case of liabilities where the Shire of Boyup Brook 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 of Boyup Brook's intentions to

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

REVENUES AND EXPENSES	2017/18 Budget $	2016/17 Estimated $	2016/17 Budget $
Net result			
The net result includes:			
Charging as an expense:			
Auditors remuneration			
Audit services	16,995	16,775	10,975
Other services	13,795	4,795	7,320
Depreciation by program			
Governance	1,650	1,642	1,955
General purpose funding	0	0	0
Law, order, public safety	44,780	44,557	38,015
Health	23,445	23,328	57,940
Education and welfare	21,800	21,691	54,515
Housing	45,295	45,076	124,230
Community amenities	17,015	16,932	15,890
Recreation and culture	175,975	175,098	310,720
Transport	2,358,110	2,346,365	2,393,250
Economic services	48,180	47,945	67,050
Other property and services	323,995	212,931	163,070
	3,060,245	2,935,565	3,226,635
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	28,180	32,095	32,100
Other - Accrued Interest	(6,860)	(804)	0
	21,320	31,291	32,100
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	26,750	26,295	25,500
- Other funds	25,585	27,290	18,235
Other interest revenue *(refer note 12)*	22,605	22,500	23,510
	74,940	76,085	67,245
Other revenue			
Reimbursements and recoveries	76,350	100,615	81,670
Other	0	0	0
	76,350	100,615	81,670

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.

REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

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

NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2017/18 Budget $	2016/17 Estimated $	2016/17 Budget $
Cash - unrestricted	1,040	1,467,340	729
Cash - restricted	884,580	1,639,405	1,201,610
	885,620	3,106,745	1,202,339

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

Leave Reserve	49,170	48,380	48,290
Plant Reserve	130,790	482,960	377,960
Depot Reserve	0	0	0
Community Housing Reserve	87,345	75,195	60,995
Emergency Services Reserve	11,985	11,795	11,775
Bushfire Radio Reserve	0	0	0
Insurance Claims Reserve	14,615	14,380	14,355
Other Recreation Reserve	67,645	76,400	43,395
Commercial Reserve	462,845	469,930	456,145
Infrastructure Reserve	0	0	0
Bridge Maintenance & Construction	150	145	300
Medical Services Reserve	0	0	0
Swimming Pool Reserve	520	32,000	0
Town Hall Reserve	0	0	0
Administration Centre Reserve	0	0	0
Buildings Reserve	21,860	17,830	1,945
Aged Accommodation Reserve	5	368,590	150,000
Road Constructions Reserve	27,490	27,050	21,700
IT/Office Equipment Reserve	160	9,750	9,750
Transfer Station Reserve	0	0	0
Caravan Park Reserve	0	0	0
Flaxmill Sheds Reserve	0	0	0
Library Reserve	0	0	0
Civic Receptions Reserve	10,000	5,000	5,000
	884,580	1,639,405	1,201,610

Reconciliation of net cash provided by operating activities to net result

Net result	5,254,725	1,210,135	4,166,799
Depreciation	3,060,245	2,935,565	3,226,635
(Profit)/loss on sale of asset	65,100	4,755	5,695
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	88,841	(3,643)	52,247
(Increase)/decrease in inventories	860	0	0
Increase/(decrease) in payables	49,133	(117,982)	88,170
Increase/(decrease) in employee provisions	0	0	0
Grants/contributions for the development of assets	(7,832,632)	(2,170,605)	(6,222,865)
Net cash from operating activities	686,272	1,858,225	1,316,681

NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget $	2016/17 Estimated $	2016/17 Budget $
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date			0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date			0
Total amount of credit unused	65,000	65,000	65,000
Loan facilities			
Loan facilities in use at balance date	1,223,082	564,617	1,854,812
Unused loan facilities at balance date	0	354,430	0

NET CURRENT ASSETS	Note	2017/18 Budget $	2016/17 Estimated $
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	1,040	1,467,340
Cash - restricted reserves	3(a)	884,580	1,639,405
Receivables		118,285	207,126
Inventories		5,000	5,860
		1,008,905	3,319,731
Less: current liabilities			
Trade and other payables		(119,325)	(70,192)
Short term borrowings		0	0
Long term borrowings		(35,450)	(41,535)
Provisions		(606,121)	(606,121)
		(760,896)	(717,848)
Unadjusted net current assets		**248,009**	**2,601,883**

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 *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.

	Note	2017/18 Budget $	2016/17 Estimated $
Adjustments			
Less: Cash - restricted reserves	3(a)	(884,580)	(1,639,405)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	0
Less: Inventories		(5,000)	(5,860)
Add: Current portion of borrowings		35,450	41,535
Add: Current liabilities not expected to be cleared at end of year		0	0
Add: Provisions		606,121	606,121
Adjusted net current assets - surplus/(deficit)		**0**	**1,604,274**

5. ACQUISITION OF ASSETS

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

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 $	2017/18 Budget total $	2016/17 Actual total $
	Reporting program												
Property, Plant and Equipment													
Land and buildings	122,500	0	0	7,000	0	1,363,450	31,000	59,500	0	14,000	0	1,597,450	199,993
Furniture and equipment	66,000	0	0	12,900	0	80,000	0	4,000	4,000	0	0	166,900	39,330
Plant and equipment	10,000	0	10,000	60,000	0	0	0	3,500	968,050	2,000	0	1,053,550	274,367
	198,500	**0**	**10,000**	**79,900**	**0**	**1,443,450**	**31,000**	**67,000**	**972,050**	**16,000**	**0**	**2,817,900**	**513,690**
Infrastructure													
Roads	0	0	0	0	0	0	0	0	2,026,225	0	0	2,026,225	1,679,659
Footpaths	0	0	0	0	0	0	0	0	30,000	0	0	30,000	28,532
Drainage	0	0	0	0	0	0	0	0	42,500	0	0	42,500	47,232
Parks and ovals	0	0	0	0	0	0	0	6,000	0	0	0	6,000	0
Other	0	0	5,000	9,750	0	0	0	0	0	5,000	0	19,750	24,339
Bridges	0	0	0	0	0	0	0	0	6,759,000	0	0	6,759,000	620,052
Recreation	0	0	0	0	0	0	0	143,500	0	0	0	143,500	72,556
	0	**0**	**5,000**	**9,750**	**0**	**0**	**0**	**149,500**	**8,857,725**	**5,000**	**0**	**9,026,975**	**2,472,370**
Land Held for Resale													
Land held for resale	0	0	0	0	0	0	0	0	0	0	0		0
Total acquisitions	**198,500**	**0**	**15,000**	**89,650**	**0**	**1,443,450**	**31,000**	**216,500**	**9,829,775**	**21,000**	**0**	**11,844,875**	**2,986,060**

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:
- SHIRE OF BOYUP BROOK 2017-18 Capital Program

6. DISPOSALS OF ASSETS

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

By Program	**Net book value**	**Sale proceeds**	**2017/18 Budget**		**2016/17 Actual**		**2016/17 Budget**	
			Profit	**Loss**	**Profit**	**Loss**	**Profit**	**Loss**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Law,order, public safety	15,280	10,000	0	(5,280)	0	0	0	0
Health	34,325	30,000	0	(4,325)	0	0	0	0
Recreation and culture	10,435	3,000	0	(7,435)	0	(7,035)	250	(5,740)
Transport	410,280	368,380	0	(41,900)	2,280	0	5,155	(2,510)
Other property and services	41,160	35,000	0	(6,160)	0	0	0	(2,850)
	511,480	**446,380**	**0**	**(65,100)**	**2,280**	**(7,035)**	**5,405**	**(11,100)**

By Class	**Net book value**	**Sale proceeds**	**2017/18 Budget**		**2016/17 Actual**		**2016/17 Budget**	
			Profit	**Loss**	**Profit**	**Loss**	**Profit**	**Loss**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Plant and equipment	511,480	446,380	0	(65,100)	2,280	(7,035)	5,405	(11,100)
	511,480	**446,380**	**0**	**(65,100)**	**2,280**	**(7,035)**	**5,405**	**(11,100)**

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments 2017/18 Budget $	Principal repayments 2016/17 Estimated $	Principal outstanding 2017/18 Budget $	Principal outstanding 2016/17 Estimated $	Interest repayments 2017/18 Budget $	Interest repayments 2016/17 Estimated $
Health								
- L102 Doctor's Housing	0	0	0	9,045	0	0	0	435
Education and welfare								
- L118 Aged Accommodation	347,183	0	14,846	14,157	332,337	347,183	16,490	17,175
- L119 Aged Accommodation - Lodge	0	250,000	0	0	250,000	0	0	0
Housing								
- L115 Staff Housing	65,148	0	5,677	5,358	59,471	65,148	3,750	4,068
- L121 GROH Housing	0	450,000	0	0	450,000	0	0	0
Community amenities								
- L112 Landfill	9,773	0	1,491	2,830	8,282	9,773	340	830
Recreation and culture								
- L114 Swimming Pool	118,496	0	10,322	9,740	108,174	118,496	6,830	7,410
Economic services								
- L106 Flaxmill Complex	2,979	0	2,979	5,653	0	2,979	105	515
- L106 Flaxmill Water	5,110	0	5,110	4,799	0	5,110	160	549
Other property and services								
- L110 Administration Building	15,928	0	1,110	2,113	14,818	15,928	505	1,113
	564,617	**700,000**	**41,535**	**53,695**	**1,223,082**	**564,617**	**28,180**	**32,095**

All borrowing repayments will be financed by general purpose revenue.

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget $	Total interest & charges $	Amount used budget $	Balance unspent $
- L121 GROH Housing	WATC	Debenture	20	3.82	450,000	193,590	450,000	0
- L119 Aged Accommodation - Lodge	WATC	Debenture	20	3.82	250,000	107,555	250,000	0
					700,000	301,145	700,000	0

(c) Unspent borrowings

While the Shire had $354,430 in unspent borrowing funds as at 30th June 2017, it does not expected to have unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The Shire has not utilised an overdraft facility during the financial year although an overdraft facility of $50,000 with the Commonwealth Bank of Australia does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

AASB 101.10(e)
AASB 101.51
AASB 101.112

LGA S6.2(4)(b)
FM Reg 23(a)

8. RATING INFORMATION

RATE TYPE	Rate in $	Number of properties	Rateable value $	2017/18 Budgeted rate revenue $	2017/18 Budgeted interim rates $	2017/18 Budgeted back rates $	2017/18 Budgeted total revenue $	2016/17 Actual $
Differential general rate or general rate								
General Rate - GRV	0.128775	292	3,185,525	410,215	0	0	410,215	389,969
Differential General - UV Rural	0.007268	647	265,776,280	1,931,661	1,615	0	1,933,276	1,868,247
Differential General - UV Mining	0.093845	11	499,100	46,838	0	0	46,838	42,606
Sub-Totals		950	269,460,905	2,388,714	1,615	0	2,390,329	2,300,822
Minimum payment	**Minimum $**							
GRV	897	56	254,120	50,232	0	0	50,232	47,656
UV Rural	824	261	20,292,560	215,064	0	0	215,064	208,560
UV Mining	851	5	10,495	4,255	0	0	4,255	3,180
Sub-Totals		322	20,557,175	269,551	0	0	269,551	259,396
		1,272	**290,018,080**	**2,658,265**	**1,615**	**0**	**2,659,880**	**2,560,218**
Discounts/concessions *(Refer note 13)*							(1,365)	(1,195)
Total amount raised from general rates							**2,658,515**	**2,559,023**
Small Balances Written Off							(250)	(162)
Ex Gratia rates							1,110	1,054
Total rates							**2,659,375**	**2,559,915**

RATING STRATEGY

In developing the plan for the future, rates were identified as an important source of revenue, accounting for 31% of annual revenue. In the period 2009-10 to 2016-17 on average rates increased by 5.25% per annum. Relative to the 2016-17 rates budget ($2,532,689), in 2017-18 rates will increase by 5.0%. 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 2015-16 Balanced Budget. Consequently the UV Mining general rate (0.093845) is more than twice the UV Rural Pursuit general rate (0.007268).

8(a). RATING INFORMATION

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 2017/18 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 extenet 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 differencial rating
To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
Rural UV	Land valued on an unimproved value (UV) basis recognised under the Local Rural Strategy as: Grazing; Annual Horticulture; Perenial Horticulture; or Rural Residential, or under Town Planning Scheme No. 2 zones including: Rural; Special Rural; or Rural Small Holdings land.	The object of this category is to impose a differential rate commensurate with the rural use of the land, which additionally is to act as the shire's bench-mark differential UV rate and is considered to be the base rate by which all UV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers on rural land make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the district.
Mining UV	Land that is leased for mining related (e.g. mining, exploration or prospecting) purposes.	The object of this category is to raise sufficient rev-enue to offset the costs associated with increased infrastructure maintenance and added services provided to properties in this category.	The reason for this rate is the need to offset the higher level of costs associated in servicing these properties, including the costs of trans-port infrastructure maintenance and renewal/ refurbishment, and costs relating to monitoring of land use and environmental impacts.

8(a). RATING INFORMATION

Differential minimum payment

Description	Characteristics	Objects	Reasons
Rural UV	as above	as above	The reason for setting this rate is such that properties falling into this sub-category would contribute more than 10% to the rates pool of this category.
Mining UV	as above	as above	The reason for setting this rate is such that no more than 50% of assessments in this property category (5 of 16) would be minimum rated.

Rates in the $

On 17 June 2017 Council put out to public notice proposed differential general rates as follows:

Rural UV	0.7268 cents
Mining UV	16.3152 cents

New Valuer General Mining Role information in July 2017 determined that as at 01 July 2017 the number of Mining UV properties in the district would increase from 14 to 16, and that combined mining property valuations would increase from $289,136 to $509,595. Subsequently at its 20 July 2017 ordinary meeting Council determined to reduce the Mining UV general rate from 16.3152 cents in the $ to 9.3845 cents (refer Res 91/17).

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance $	2017/18 Budget Transfer to $	2017/18 Budget Transfer (from) $	2017/18 Budget Closing balance $	2016/17 Estimated Opening balance $	2016/17 Estimated Transfer to $	2016/17 Estimated Transfer (from) $	2016/17 Estimated Closing balance $	2016/17 Budget Opening balance $	2016/17 Budget Transfer to $	2016/17 Budget Transfer (from) $	2016/17 Budget Closing balance $
Leave Reserve	48,380	790		49,170	47,455	925	0	48,380	47,450	840	0	48,290
Plant Reserve	482,960	347,000	(699,170)	130,790	148,930	337,030	(3,000)	482,960	148,930	337,030	(108,000)	377,960
Depot Reserve	0	0	0	0	10,445	200	(10,645)	0	10,450	185	(10,635)	0
Community Housing Reserve	75,195	30,325	(18,175)	87,345	66,980	30,560	(22,345)	75,195	66,815	22,680	(28,500)	60,995
Emergency Services Reserve	11,795	190	0	11,985	10,625	1,170	0	11,795	10,625	1,150	0	11,775
Bushfire Radio Reserve	0	0	0	0	945	20	(965)	0	945	15	(960)	0
Insurance Claims Reserve	14,380	235	0	14,615	14,105	275	0	14,380	14,105	250	0	14,355
Other Recreation Reserve	76,400	17,745	(26,500)	67,645	95,455	2,615	(21,670)	76,400	95,455	1,690	(53,750)	43,395
Commercial Reserve	469,930	139,565	(146,650)	462,845	479,909	9,341	(19,320)	469,930	481,430	8,515	(33,800)	456,145
Infrastructure Reserve	0	0	0	0	440	10	(450)	0	440	10	(450)	0
Bridge Maintenance & Construction	145	5	0	150	140	11,020	(11,015)	145	295	11,020	(11,015)	300
Medical Services Reserve	0	0	0	0	115	0	(115)	0	115	0	(115)	0
Swimming Pool Reserve	32,000	36,520	(68,000)	520	36,935	720	(5,655)	32,000	36,930	655	(37,585)	0
Town Hall Reserve	0	0	0	0	1	0	(1)	0	0	0	0	0
Administration Centre Reserve	0	0	0	0	1,975	40	(2,015)	0	1,975	35	(2,010)	0
Buildings Reserve	17,830	471,120	(467,090)	21,860	630	32,820	(15,620)	17,830	630	31,815	(30,500)	1,945
Aged Accommodation Reserve	368,590	6,025	(374,610)	5	364,130	7,090	(2,630)	368,590	345,960	156,115	(352,075)	150,000
Road Constructions Reserve	27,050	440	0	27,490	26,535	515	0	27,050	21,325	375	0	21,700
IT/Office Equipment Reserve	9,750	50,410	(60,000)	160	11,545	225	(2,020)	9,750	11,580	205	(2,035)	9,750
Transfer Station Reserve	0	0	0	0	90	0	(90)	0	90	0	(90)	0
Caravan Park Reserve	0	0	0	0	7,640	150	(7,790)	0	8,060	145	(8,205)	0
Flaxmill Sheds Reserve	0	0	0	0	24,385	475	(24,860)	0	24,380	430	(24,810)	0
Library Reserve	0	0	0	0	1,070	20	(1,090)	0	1,070	20	(1,090)	0
Civic Receptions Reserve	5,000	5,000	0	10,000	0	5,000	0	5,000	0	5,000	0	5,000
	1,639,405	1,105,370	(1,860,195)	884,580	1,350,480	440,221	(151,296)	1,639,405	1,329,055	578,180	(705,625)	1,201,610

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:

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	a	- to be used to fund annual, long service leave and redundancy requirements.
Plant Reserve	a	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
Depot Reserve	30-Jun-17	- was used to fund future requirements relating to upgrade of depot facilities.
Community Housing Reserve	a	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
Emergency Services Reserve	a	- 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	30-Jun-17	- was used to fund bush fire radio change over, future radio requirements, and to maintain the bush fire radio tower.
Insurance Claims Reserve	a	- to be used to fund the excess on certain insurance claims.
Other Recreation Reserve	a	- to be used to fund improvements to the recreation facilities and grounds.
Commercial Reserve	a	- to be used to fund future economic development, enhancement & promotion of the district.
Infrastructure Reserve	30-Jun-17	- was used to fund the development of infrastructure in the shire.
Bridge Maintenance & Construction	a	- to be used to fund future requirements of bridge works.
Medical Services Reserve	30-Jun-17	- was used to fund medical services requirements.
Swimming Pool Reserve	a	- to be used to fund major improvements/maintenance projects to the swimming pool.
Town Hall Reserve	30-Jun-17	- was used to fund major improvements/maintenance projects.
Administration Centre Reserve	30-Jun-17	- was used to fund major improvements/maintenance projects.
Buildings Reserve	a	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
Aged Accommodation Reserve	a	- to be used to fund future requirements of aged accommodation.
Road Constructions Reserve	a	- to set aside contributions from developers.
IT/Office Equipment Reserve	a	- to be used to fund future IT requirements.
Transfer Station Reserve	30-Jun-17	- was used to fund future upgrades to the Waste Transfer Station.
Caravan Park Reserve	30-Jun-17	- was used to fund future upgrades to the Caravan Park.
Flaxmill Sheds Reserve	30-Jun-17	- was used to fund future upgrades and maintenance of the large sheds.
Library Reserve	30-Jun-17	- was used to fund future furniture needs.
Civic Receptions Reserve	a	- to be used to fund future receptions needs.

a None of these reserves are expected to be used within a set period as further transfers to the accounts are expected as funds are utilised.

10. SPECIFIED AREA RATE

No Specified Area Rates will be levied during the 2017-18 financial year.

11. SERVICE CHARGES

No Service Charges will be levied during the 2017-18 financial year.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

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

Instalment options	Date due	Instalment plan admin charge $	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Pay in Full	11-Oct-17	N/A	0.0%	11.0%
Option two				
Pay by Four Instalments		N/A	5.5%	11.0%
1st Instalment	11-Oct-17			
2st Instalment	13-Dec-17	13.50		
3st Instalment	14-Feb-18	13.50		
4st Instalment	11-Apr-18	13.50		

	2017/18 Budget revenue $	2016/17 Estimated $
Instalment plan admin charge revenue	6,525	6,175
Instalment plan interest earned	5,475	5,316
Unpaid rates interest earned	17,130	17,184
	29,130	28,675

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount ($)	2017/18 Budget $	2016/17 Estimated $	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
	Concession	50%	1,365	1195	Three (3) Boyup Brook properties straddle the Shire of Donnybrook-Bailingup (SD-B) boundary.	Collectively, Minimum Rated Rural UV properties contribute >10% to the UV Rates pool.	This concession is subject to the SD-B also affording the 3 properties a 50% concession.
			1,365	1,195			

14. FEES & CHARGES REVENUE

	2017/18 Budget $	2016/17 Estimated $
Governance	350	415
General purpose funding	33,955	31,660
Law, order, public safety	10,760	20,840
Health	876,770	877,505
Education and welfare	0	0
Housing	55,775	55,955
Community amenities	199,575	197,420
Recreation and culture	42,310	42,055
Transport	4,425	5,940
Economic services	106,655	106,220
Other property and services	16,600	18,860
	1,347,175	1,356,870

15. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2017/18 Budget $	2016/17 Estimated $
By Program:		
Operating grants, subsidies and contributions		
Governance	150	0
General purpose funding	574,845	1,736,845
Law, order, public safety	82,740	99,325
Health	0	0
Education and welfare	7,875	7,680
Housing	625	600
Community amenities	0	0
Recreation and culture	16,200	12,035
Transport	87,645	150,590
Economic services	11,970	1,915
Other property and services	13,575	24,705
	795,625	2,033,695
Non-operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	0	0
Law, order, public safety	0	0
Health	0	0
Education and welfare	0	0
Housing	0	0
Community amenities	0	0
Recreation and culture	79,000	160,115
Transport	7,753,632	2,010,490
Economic services	0	0
Other property and services	0	0
	7,832,632	2,170,605

16. ELECTED MEMBERS REMUNERATION

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

	2017/18 Budget $	2016/17 Estimated $
Meeting fees	66,625	65,205
Mayor/President's allowance	7,190	6,625
Deputy Mayor/President's allowance	1,800	1,730
Travelling expenses	4,290	4,185
Telecommunications allowance	10,075	10,000
	89,980	87,745

17. 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-17 $	Estimated amounts received $	Estimated amounts paid ($)	Estimated balance 30-Jun-18 $
Bonds - Relocated Houses	37,242	2,500	(7,500)	32,242
Bonds - Council Houses	1,633			1,633
Deposits - Hall Hire	1,080	2,000	(3,080)	0
Fruit Fly Baiting Scheme	5,397	0	0	5,397
Deposits - Kerbing	1,400	0	(1,400)	0
BB Community Foundation	314	0	0	314
Deposits - Road Contributions	9	0	(9)	0
Interest on Trust Monies	5,244	52	0	5,296
Deposits - Nominations	0	320	(320)	0
Police Licencing	8,108	600,000	(608,108)	0
Bonds - Commercial	390	0	0	390
Bonds - Landscaping	2,000	0	(2,000)	0
Construction Training Fund	343	2,000	(2,343)	0
Building Service Levy	934	2,750	(3,684)	0
Equipment Hire	295	250	(545)	0
Unclaimed Monies	36	0	(36)	0
	64,425	609,872	(629,025)	45,272

18. MAJOR LAND TRANSACTIONS

Aged Accommodation Facility - $642,200 and refer Note 5

During 2015-16 and 2016-17 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 2017-18 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 2016-17 operating expenditure ($708,993).

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2017/18.

2016-17 and 2017-18 Budgets Compared
as at 30/06/2018

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
03	**General Purpose Funding**	**031**	**Rate Revenue**	031001	Rates - General GRV	-410,215	-389,875	-389,876
				031002	Rates - General Rural UV	-1,931,660	-1,851,205	-1,851,205
				031003	Rates - GRV - Minimum	-50,230	-47,655	-47,656
				031004	Rates - UV - Minimum	-215,065	-208,560	-208,560
				031005	Rates - Instalment Interest	-5,475	-5,635	-5,316
				031006	Rates - Ex-Gratia Rates	-1,110	-1,010	-1,053
				031007	Rates - Non Payment Penalty - LG	-16,500	-17,250	-16,550
				031008	Rates - Rate Enquiries	-6,380	-5,695	-6,754
				031009	Rates - ESL Administration Fee	-4,000	-4,000	-4,000
				031010	Rates - Reimbursements	-17,050	-16,045	-14,730
				031011	Rates - Penalty Interest - DFES	-615	-625	-607
				031012	Rates - Rates Interims	-1,615	-26,105	-26,334
				031013	Rates Administration Fee	-6,525	-6,555	-6,175
				031014	Rates - Mining General Unimproved Value	-46,840	-32,210	-32,212
				031015	Rates - Mining Minimum Unimproved Value	-4,255	-3,180	-3,180
				031016	Rates - Concessions	1,365	1,195	0
				031017	Deferred Rates - Interest Grant	-15	0	-27
				031100	Rates - Valuation Expenses	17,075	16,685	19,665
				031101	Rates - Collection Costs	11,595	10,500	11,343
				031102	Rates - Search Costs	325	350	298
				031103	Rates - Admin Allocation	88,490	80,180	80,233
				031104	Rates Write Offs	250	250	1,680
		032	**Other General Purpos**	032001	General Purpose Funding - Income - Grants Fı	-278,890	-764,858	-762,858
				032002	General Purpose Funding - Income - Grants F	-295,955	-973,984	-973,986
				032003	General Purpose Funding - Interest On Investı	-25,450	-22,600	-4,127
				032004	General Purpose Funding - Interest on Investr	-26,750	-26,200	-26,297
				032005	General Purpose Funding - Interest on Investr	0	0	-3
				032006	General Purpose Funding - Interest on Investr	-135	-235	-35
				032007	General Purpose Funding - Interest on Investr	0	0	-1,947
				032008	General Purpose Funding - Interest on Investr	0	0	-21,179
				032100	General Purpose Funding - Administration All	5,875	5,620	5,327
	General Purpose Funding Total					-3,219,755	-4,288,702	-4,286,119

2016-17 and 2017-18 Budgets Compared
as at 30/06/2018

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
04	Governance	041	Members Of Council	041002	Other Governance - Sundry Reimbursements	-150	-150	0
				041003	Other Governance - Other Minor Income	-350	-250	-416
				041100	Members - Sitting Fees.	66,625	68,615	65,202
				041101	Members - Training Costs	3,100	3,300	100
				041102	Members - Travelling Costs	4,290	6,405	4,184
				041103	Members - Telecommunications Reimbursem	10,485	10,485	10,000
				041104	Members - Other Expenses	4,375	5,635	2,060
				041105	Members - Conferences/Seminars Costs	15,680	15,925	10,446
				041106	Members - President's Allowance	7,190	6,920	6,627
				041107	Members - Deputy President's Allowance	1,800	1,730	1,730
				041108	Members - Council Chamber Expenses	1,420	1,430	1,390
				041109	Members - Refreshments & Receptions	22,780	23,000	13,028
				041110	Members - Bunbury Wellington GOC Projects	1,500	1,700	500
				041111	Members - Insurance Costs For Members	9,995	9,825	9,824
				041112	Members - Subscriptions	8,665	8,305	8,481
				041114	Members - Donations	50,080	67,340	49,041
				041115	Reimbursement Expenses	50	100	0
				041117	Members - Publications & Legislation	250	565	0
				041119	Website Expenses	2,095	1,175	2,050
				041150	Members - Admin Allocation	47,185	42,760	42,780
				041190	Depreciation - Membership	1,650	1,955	1,642
				041300	Foward Planning Consultant Costs	50	0	47
				042100	Other Governance - Admin Allocated	70,775	64,145	64,170
	Governance Total					329,540	340,915	292,886

2016-17 and 2017-18 Budgets Compared
as at 30/06/2018

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
05	Law, Order & Public Safety	051	Fire Prevention	051001	Fire Infringements/Fines Income	-250	-500	0
				051002	Sale Of Fire Maps Income	-150	-100	-195
				051003	Fire Reimbursement Income	-2,150	-150	0
				051004	ESL and DFES - Funding Operating Grant Incor	-80,590	-89,450	-99,324
				051007	BFRC - MV Lease Income	-3,585	-14,340	-14,340
				051101	Fire Break Inspection Expenses	250	455	0
				051102	Fire Hazard Reductions Expenses	3,940	20,250	3,543
				051104	Minor Fire Plant & Equipment Purchases non	100	150	28
				051105	Fire Plant & Equipment Maintenance - Non E:	750	940	193
				051106	ESL - Fire Vehicle Maintenance Costs	15,500	15,035	17,665
				051107	ESL - Brigade Utilities, rates and taxes	300	465	295
				051108	ESL - Other Goods & Services relating to Fires	3,550	3,500	3,704
				051109	ESL - Insurances Fire Appliances and Personel	30,550	30,305	30,307
				051111	ESL - Minor Fire Plant/Equip Under $1200	960	1,110	913
				051112	Fire Prevention And Support	17,490	16,450	17,755
				051114	ESL - Land & Building Maintenance	350	705	227
				051115	ESL - Clothing and Accessories	4,450	4,635	4,810
				051116	ESL - Plant and Equipment Maintenance	565	925	0
				051117	BFRC - Bushfire Risk Planning	51,885	154,195	157,985
				051118	DFES Fire Defence Grant Expenses	22,290	25,650	2,490
				051119	Loss on Sale of Assets	5,280	0	0
				051150	Admin Allocation - Fire Control	47,185	42,760	42,780
				051190	Depreciation - Fire Control	1,280	1,270	1,272
		052	Animal Control	052001	Animal Fines & Penalties Income	-1,000	-1,000	-1,000
				052002	Animal Impounding Fees Income	-100	-200	0
				052003	Dog Registrations Charges	-5,550	-5,565	-5,281
				052006	Animal Control Income	-50	-100	-15
				052100	Ranger Services Operation Costs	37,350	30,420	28,061
				052101	Ranger Vehicle Operating Expenses	3,500	3,500	0
				052102	Dog License Discs Costs	250	250	0
				052103	Other Control Expenses	225	315	0
				052104	Animal Impounding Costs	200	200	0
				052105	Trap Hire Income	-75	-150	-8

2016-17 and 2017-18 Budgets Compared
as at 30/06/2018

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
05	Law, Order & Public Safety	052	Animal Control	052109	Cat License Tags Expense	150	150	0
				052150	Admin Allocation - Animal Control	17,715	16,035	16,063
				052190	Animal Control - Depreciation	0	230	0
		053	Other Law, Order & Pı	053100	Local Emergency Management Committee Ex	450	650	411
				053101	Emergency Equipment Maintenance	150	150	0
				053150	Administration Allocated - Emergency Mgt	17,715	16,035	16,063
				053152	Other Costs	250	250	0
				053190	Depreciation - Emergency Services	43,500	43,225	43,285
	Law, Order & Public Safety Total					234,630	318,655	267,688
07	Health	071	Maternal And Infant I	071001	Family Stop Hire Charges	-4,525	-5,305	-4,914
				071100	Family Stop Centre - Operation	9,175	9,790	8,615
				071150	Admin Allocated - Family Stop Centre	11,840	11,235	10,737
				071190	Depreciation - Family Stop Centre	2,860	2,835	2,842
		072	Health - Administratic	072001	Food Stall Permit Charges	-175	-200	-135
				072002	Temporary Camping Site Permit Charges	-875	-1,000	-700
				072003	Food Business Registration Fee	-1,450	-1,530	-1,287
				072004	Annual Inspections	-100	-200	0
				072100	Health Administration Services Expenses	34,625	26,160	22,952
				072101	Other Health Administration Expenses	500	750	0
				072103	Health Administration Superannuation	950	990	896
				072150	Admin Allocation - Other Health	11,840	11,235	10,737
				073100	Analytical Expenses	1,200	1,600	450
		074	Boyup Brook Medical	074001	Surgery Turnover	-863,100	-845,150	-863,922
				074002	Surgery Rental Income	-6,545	-6,615	-6,545
				074003	Medical - Reimbursement	-1,075	-1,085	-1,085
				074100	House General Practitioner - Medical Service	8,325	9,925	8,114
				074102	Boyup Brook Medical Services Building Costs	12,160	11,915	13,015
				074103	Medical Service Employee Costs	701,395	688,925	671,645
				074104	Medical Services - General Practioners Vehilc	6,205	4,805	5,262
				074105	Medical Ctr - Postage, Printing, Stationary	3,235	3,355	3,154

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
07	Health	074	Boyup Brook Medical	074106	Medical Ctr - Telephones	5,570	4,645	4,996
				074107	Medical Ctr - Subscriptions	2,910	3,435	2,849
				074109	Medical Ctr - Bank Fees	980	980	587
				074110	Medical Ctr - Computer Expenses	16,975	17,780	16,611
				074111	Medical Ctr - Medical Supplies & Equipt	8,600	7,760	8,426
				074113	Medical Ctr - Superanuation	74,025	66,525	71,072
				074114	Medical Ctr - Training	8,340	3,970	7,137
				074115	Medical Ctr - Sundry Expenses	5,345	4,465	5,244
				074117	Medical - Fringe Benifit Tax	5,475	6,540	7,839
				074139	Interest Paid Loan 102 - GP House	0	315	244
				074140	Loss on Sale of Assets	4,325	0	0
				074150	Admin Allocated - Boyup Brook Medical Servi	53,065	48,110	48,107
				074190	Depreciation - Housing GP - 5 Rogers Ave	5,870	5,830	5,840
				074191	Depreciation - Medical Centre	12,705	12,630	12,646
				074192	Depreciation - Ultrasound Machine	1,895	1,880	1,885
				074193	Depreciation - GP Vehicle	115	2,115	115
		075	Health Other	075100	Ambulance Centre Operation	21,300	21,030	20,815
				075150	Admin Allocated - Other Health	11,840	11,235	10,737
	Health Total					165,800	141,680	104,978
08	Education & Welfare	081	Other Education	081001	Rylington Park Reimbursements	-7,875	-7,595	-7,681
				081100	Community Resource Centre	3,085	3,930	2,010
				081101	Rylington Park Farm Complex	9,195	9,455	8,824
				081102	Donations - Other Education	200	200	200
				081150	Admin Allocation - Other Education	11,840	11,235	10,737
				081190	Depreciation - Community Resource Centre	4,985	4,955	4,960
				081191	Depreciation - Rylington Park Farm Complex	16,765	16,655	16,680
		082	Aged And Disabled	082100	Support for Seniors Christmas Lunch	1,105	1,025	1,827
				082104	Interest Paid Loan 118 - Aged Needs Initiative	13,485	14,150	17,054
				082150	Admin Allocated - Aged & Disabled	11,840	11,235	10,737
		083	Other Welfare	083100	Other Welfare Expenses	200	600	156
				083104	Depreciation	50	510	52
				083150	Admin Allocated - Other Welfare	35,435	32,070	32,126
	Education & Welfare Total					100,310	98,425	97,680

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
09	Housing	091	Staff Housing	091100	Staff Housing Operation	14,485	18,835	12,482
				091130	Interest Paid Loan 115 - Staff House	2,610	2,865	3,974
				091150	Admin Allocated - Staff Housing	11,840	11,235	10,737
				091190	Depreciation - Staff Housing	9,360	9,305	9,316
		092	Other Housing	092001	Rent 24A Proctor St	-8,650	-8,000	-8,882
				092002	Rent 24B Proctor St	-5,750	-5,800	-5,750
				092003	Rent 16A Forrest St	-4,950	-4,750	-4,915
				092004	Rent 16B Forrest St	-9,750	-9,700	-9,708
				092005	Rent 1 Rogers Ave	-16,100	-15,335	-16,065
				092006	Rent 6 Nix St	-10,575	-10,000	-10,636
				092007	Housing Reimbursements	-625	-1,000	-602
				092101	Boyup Brook Citizens Lodge	9,600	10,120	9,240
				092102	Community Housing - Units	17,660	19,960	16,027
				092103	Other	705	570	434
				092104	6 Nix - Operating & Mtce Expense	1,350	1,545	1,319
				092105	House - 1 Rogers Ave	9,760	8,910	11,366
				092150	Admin Allocation - Other Housing	11,935	11,480	10,819
				092190	Depreciation - Boyup Brook Citizens Lodge	30,530	30,340	30,380
				092191	Depreciation - Other Housing	5,405	5,375	5,380
	Housing Total					68,840	75,955	64,914
10	Community Amenities	101	Waste Management	101001	Refuse Collection Charges - Rates	-100,675	-98,225	-98,218
				101002	Transfer Station Income	-7,525	-7,275	-7,434
				101003	Recycling Collection Charges	-49,725	-49,550	-47,470
				101004	Scrap Metal Income	-1,775	0	-3,446
				101005	Waste Collection Rates	-26,350	-26,340	-26,343
				101016	Interest Paid Loan 112 - Rubbish Tip	340	830	829
				101100	Refuse Collection Boyup Brook Townsite Expe	49,675	46,405	48,195
				101101	Recycling Collection Boyup Brook Town Site	27,750	22,560	26,887
				101102	Boyup Brook Transfer Station Costs	47,705	41,955	40,482
				101103	Land Fill Disposal Site	18,370	13,100	19,440
				101104	Townsite Street Bins Collection	10,505	6,530	10,916
				101106	Transfer Station Employee Costs	53,025	42,575	59,261
				101107	Drum Muster Expenses	1,395	2,075	1,364
				101108	BB Transfer Station Superannuation	3,850	4,390	3,659
				101150	Admin Allocated - Waste Management	23,590	21,385	21,390

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
10	**Community Amenities**	101	**Waste Management**	101190	Depreciation - Waste Management	15,745	15,650	15,668
		103	**Sewerage**	103002	Septic Licence Fees	-3,100	-2,960	-3,068
				103100	Septic Tank Inspection Expenses	250	250	0
				103101	Liquid Waste Disposal Site (Stanton Road)	815	790	521
		107	**Protection Of Environ**	104100	Blackwood Catchment Zone	125	125	0
		105	**Town Planning**	105001	Planning Application Fees	-7,200	-5,855	-8,180
				105002	Subdivision Clearance Charges	-300	-600	0
				105100	Town Planning Admin & Control	18,920	21,750	18,500
				105101	Admin Allocation - Town Planning	23,590	21,385	21,390
		106	**Other Community Am**	106001	Cemetery Burial Fees	-4,475	-3,885	-4,834
				106002	License/Other Fees BB Cemetery	-1,625	-1,805	-1,362
				106003	Cemetery - Reservation Fees (Not Niche Wall)	-450	-350	-535
				106004	Cemetery Niche Wall Fees & Charges	-1,025	-250	-1,749
				106101	Cemetery - Operation	30,240	23,295	29,892
				106102	Public Toilets - Operation	17,110	14,735	16,764
				106103	Street Furniture	2,275	600	606
				106150	Admin Allocation - Other Community Ameniti	11,840	11,235	10,737
				106151	Admin Allocation - Cemetery	1,010	2,170	913
				106191	Depreciation - Public Toilets	1,005	1,000	1,000
				106192	Depreciation - Other Community Services	265	265	264
	Community Amenities Total					**155,170**	**117,960**	**146,039**
11	**Recreation & Culture**	111	**Public Halls & Civic Ce**	111001	Hall Hire Fees	-2,125	-1,820	-2,333
				111402	Capital Improvements - Public Buildings - Gr.	0	-63,920	-63,918
				111100	Boyup Brook Hall - Operation	22,125	20,145	21,324
				111102	Halls - Other Public Halls	7,945	8,230	6,898
				111150	Admin Allocation - Public Halls	23,590	21,385	21,390
				111190	Depreciation - Public Halls	49,335	49,020	49,087
		112	**Swimming Areas And**	112003	Pool Daily Admission Fees	-14,925	-13,900	-15,225
				112004	Season Tickets Fees	-11,425	-11,250	-11,046
				112005	Pool Hire Fees	-525	-495	-511
				112006	Gym Equipment Hire Fees	-50	-25	-68

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
11	Recreation & Culture	112	Swimming Areas And	112008	Vacation Swimming Passes	-925	-1,225	-595
				112009	Grants and Contributions	-32,000	-96,200	-96,198
				112100	Swimming Pool General Operations	37,755	28,355	36,771
				112101	Swimming Pool Building Costs	37,575	28,826	35,989
				112102	Swimming Pool Employee Costs	84,525	75,870	83,010
				112103	Interest Paid Loan 114 - upgrade pool bowl	4,115	4,405	7,184
				112104	Swimming Pool Employee Superannuation	7,550	7,110	7,240
				112106	Pool Staff - Fringe Benefits Tax	5,475	11,500	8,066
				112107	River Environs	5,000	0	0
				112150	Admin Allocation - Swimming Pool	25,515	23,935	23,133
				112190	Depreciation - Swimming Pool	63,185	62,790	62,873
		113	Other Recreation & Sp	113001	Squash Courts Hire Charges	-75	-150	0
				113002	Reimbursements - Other Rec	-10,925	-1,040	-1,085
				113003	Recreation Ground Hire Fees	-2,900	-2,820	-2,822
				113004	Profit on Sale of Assets	0	-250	0
				113021	KidSport Program Income	-6,000	-12,000	-12,000
				113022	Capital Grants & Contributions	-47,000	-20,000	0
				113100	Recreation Complex	121,570	91,825	112,379
				113109	Walk Trails	1,535	1,360	1,211
				113110	Townsite Gardens	59,045	52,820	54,281
				113112	Reserves and Parks Operations	58,350	47,005	56,543
				113119	Other Recreation Facilities	13,710	10,660	13,671
				113121	Kidsport Program by Sports/Rec	22,725	32,610	22,628
				113122	Support for ANZAC Day	6,460	7,090	6,329
				113124	Support for UBAS	2,530	2,210	1,787
				113125	Support for Others	2,195	2,740	1,416
				113150	Admin Allocation - Other Recreation	28,550	26,760	25,887
				113160	Loss on Sale of Assets	7,435	7,035	7,035
				113190	Depreciation - Other Recreation	28,095	27,920	27,956
				113191	Depreciation - Parks & Gardens	25,020	24,860	24,895
		114	Television And Rebro	114005	Communications Tower	2,395	2,270	882
				114010	Radio & Mobile Tower Site Fees or Charges	-8,510	-8,200	-8,405
		115	Libraries	115001	Library Income	-25	-50	0
				115100	Library Operations	3,250	2,175	2,198
				115150	Admin Allocation - Libraries	64,900	58,795	58,843

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
11	**Recreation & Culture**	**116**	Other Culture	113120	War Memorial	4,130	4,365	3,637
				116001	Reimbursements - Other Culture	-100	-100	0
				116100	Museum	2,985	6,475	2,905
				116101	Craft Hut	3,845	1,640	4,221
				116102	Support for Sandakan (Ceremony)	9,275	8,935	8,927
				116150	Admin Allocated - Other Culture	11,840	11,235	10,737
				116190	Depreciation - Other Culture	10,340	10,275	10,287
	Recreation & Culture Total					**726,360**	**549,186**	**607,411**
12	**Transport**	**121**	**Streets, Roads, Bridge**	121001	Grants State - Regional Road Group - (Cap)	-396,420	-507,530	-507,530
				121002	Grants Direct - State - MRD - (OP)	-87,645	-149,980	-149,982
				121003	Grants - Federal - Roads to Recovery Grant (C	-907,212	-709,535	-1,502,961
				121007	Special Bridge Funding	-6,450,000	-5,845,465	0
		123	**Road Plant Purchases**	122002	Profit on Sale of Assets	0	-5,155	-2,282
		122	**Streets, Roads, Bridge**	122003	Income from Sale of Sundry Items	-2,625	-2,575	-2,537
				122100	Depot Building Building Costs	19,690	16,595	18,866
				122101	Depot General Operations	15,045	13,400	14,681
				122103	Rural Road Maintenance	105,700	92,935	98,508
				122104	Roads Vegetation Clearing Offset Costs	5,775	6,130	1,700
				122105	Repairs & Maint - Bridges	57,755	51,835	50,484
				122106	Shire Radio Network Costs	1,725	3,000	703
				122107	Maintenance Grading	245,340	159,300	189,329
				122108	Drains & Culverts	53,750	27,905	38,706
				122109	Verge Pruning (Rural)	90,855	86,980	85,657
				122110	Verge Spraying (Rural)	17,985	22,095	15,107
				122111	Crossover Contributions	465	370	847
				122112	Town Services Drainage	6,150	5,115	4,987
				122113	Town Services Footpaths	5,275	3,818	3,506
				122114	Town Road Repairs	12,385	12,345	10,605
				122115	Town Services - Tree Pruning	12,345	12,753	11,177
				122116	Street Lighting	29,220	34,525	26,030
				122117	Traffic Signs	20,560	20,129	21,082
				122118	Sundry Plant & Equipment	0	0	3,521
				122119	Road Building and Other Stock	280	0	2,623
				122120	Roman Road Data Pick Up	33,690	14,925	11,457

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
12	**Transport**	**122**	**Streets, Roads, Bridge**	122121	Town Services - Verge Spraying	20,995	17,505	11,347
				122122	Road Sweeping	5,290	5,300	5,140
				122123	Emergency Services	39,747	38,095	41,115
				122124	Storm Damage	16,375	20,225	0
				122130	Road & Path/ Cycle Ways - Studies	14,625	31,565	14,104
				122131	Rural Numbering Scheme	1,765	1,710	1,690
				122140	Loss on Sale of Assets	0	2,510	0
				122150	Admin Allocated - Road Maintenance	314,265	258,100	267,499
				122190	Depreciation - Transport Other (P&E, F&E anc	20,430	20,300	20,329
				122191	Depreciation - Other Infrastructure	5,085	5,050	5,057
				122192	Depreciation Roads	1,647,525	1,639,320	1,639,320
				122193	Depreciation - Bridges	121,530	120,760	120,926
				122194	Depreciation - Footpaths	6,450	6,410	6,418
				122195	Depreciation - Drainage	556,365	552,835	553,595
				123140	Loss on Sale of Asset	41,900	0	0
		125	**Traffic Control**	125001	Licensing Service	-31,550	-31,515	-31,583
				125002	Motor Vehicle Plates	-700	-500	-850
				125005	Sundry Receipts - Heavy Haulage Permits etc	-3,725	-3,265	-3,998
				125100	Bank Fees - Police Licensing	1,465	1,465	756
				125150	Administration Allocated - Traffic Control	88,490	80,180	80,233
		126	**Aerodromes**	126001	Hire Charges - Hangar	0	-1,075	-1,073
				126002	Airstrip - Reimbursements	0	-610	-609
				126100	Air Strip	4,090	3,610	3,548
				126190	Depreciation - Airport	725	720	720
	Transport Total					**-4,238,770**	**-3,867,390**	**1,177,969**
13	**Economic Services**	**131**	**Rural Services**	131001	Rural Services Expenses	100	105	0
		132	**Tourism & Area Prom**	132002	Caravan Park & Complex Fees & Charges	-64,275	-60,620	-64,817
				132003	Flax Mill Sheds Storage Charges	-4,625	-4,500	-4,501
				132006	Event - Reimbursements	-10,000	0	0
				132007	Other Income	-695	-2,230	-672
				132103	Community Development Officer	100,740	88,605	86,460
				132104	Tourist Centre	23,560	20,595	22,512
				132106	Promotion Activities	12,235	15,825	6,417

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13	Economic Services	132	Tourism & Area Prom	132107	Flax Mill Complex General Operations	71,110	58,740	42,148
				132108	Caravan Park/Flax Mill Complex Building Ope	75,400	62,500	84,281
				132110	Tourist Information Bay	1,040	1,055	614
				132111	Carnaby Beetle Collection	80	80	79
				132113	Community Development Officer - Superanua	10,475	9,560	10,101
				132114	Community Development Expenses	150	150	0
				132115	Community Development - Fringe Benefit Ta	5,475	8,380	6,027
				132116	CDO Vehicle Op Costs GEN	3,780	3,125	1,872
				132148	Interest Paid Loan 106 - Flax Mill Complex Up	105	515	347
				132149	Interests Paid Loan 109 - Flax Mill Water Upg	160	550	548
				132150	Admin Allocated Tourism	41,310	37,420	37,453
				132151	Admin Allocated Caravan Pk	11,840	11,235	10,737
				132190	Depreciation - Tourism, Community Developr	4,425	4,400	4,402
				132191	Depreciation - Caravan Pk/Flax	38,545	38,305	38,358
		133	Building Control	133001	Building Licences (UFEE)	-11,405	-10,225	-12,029
				133002	BCITF Levy - Commission	-325	-185	-439
				133003	Builders Services Levy - Commission	-425	-250	-573
				133100	Building Control	31,075	36,050	30,332
				133101	Building Control - Other Costs	250	250	87
				133102	Building Control Superannuation	3,750	2,970	3,585
				133103	Building Control - BMO	16,490	22,500	6,393
				133150	Admin Allocated - Building Control Expenses	11,840	11,235	10,737
		134	Saleyards & Markets	134001	Reimbursements - Saleyards	-7,425	-6,795	-6,464
				134100	Saleyards	13,115	10,280	12,522
				134190	Depreciation - Saleyards & Markets	1,370	1,365	1,365
		135	Other Economic Servi	135001	Standpipe Water Charges	-3,225	-3,010	-3,266
				135005	80 Abel Street Shops Rental Income	-16,225	-16,285	-15,375
				135100	Standpipes	2,675	4,530	1,747
				135102	Economic Development Projects	150	150	19,602
				135105	80 Abel Street Shops Expenses	7,100	6,720	7,208
				135150	Admin Allocated - Other Economic Developm	11,840	11,235	10,737
				135190	Depreciation - Economic Developent Facilitie	3,840	3,815	3,820
	Economic Services Total					385,400	368,145	352,352

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
14	**Other Property & Services**	**141**	**Private Works**	141001	Private Works - Recoup Charges	-16,600	-15,500	-18,858
		141	Private Works	141100	Private Works - Costs	14,870	11,800	16,743
		143	**Public Works Overhea**	143100	Supervision	282,740	218,980	224,893
				143101	Consultant Engineer	10,000	10,000	3,976
				143102	Works Manager Vehicle Op Costs	3,925	1,165	3,139
				143103	Works Staff - Fringe Benefit Tax	10,950	15,070	12,847
				143104	Insurance on Works	28,000	30,000	29,999
				143105	Superannuation of Workmen	111,800	110,105	107,141
				143106	PWOH Leave - Depot	194,250	182,625	192,423
				143107	Protective Clothing	2,675	3,315	2,684
				143108	Uniforms	4,450	5,195	4,358
				143109	Training & Meeting Expenses	31,670	23,885	27,817
				143110	Occupational Health & Safety	21,350	16,535	15,848
				143111	Other Expenses	175	640	0
				143116	Conferences & Training Courses (MOW)	2,000	1,000	0
				143150	Admin Allocated - Works Overhead	23,590	21,385	21,390
				143180	LESS PWOH ALLOCATED - PROJECTS	-724,810	-700,875	-702,778
				143190	Works Manager Vehicle Depreciation	0	155	0
		144	**Plant Operation Costs**	143113	Waste Oil Disposal Costs	0	0	264
				144001	Diesel Fuel Rebate	-30,000	-28,615	-33,228
				144100	Repair Wages	46,825	39,530	45,680
				144101	Fuel & Oil	146,075	150,000	143,900
				144102	Tyres & Tubes	20,265	19,795	19,825
				144103	Parts and Repairs	48,660	44,210	56,488
				144104	Licenses	18,915	8,815	29,875
				144105	Insurance	48,135	47,300	47,298
				144106	Blades & Points	10,160	11,520	9,938
				144107	Expendable Tools	4,620	4,620	4,775
				144108	Freight Costs	2,100	2,100	0
				144110	Superannuation - Mechanic	8,725	8,110	8,351
				144111	Mechanic - Workers Comp Insurance	2,275	2,285	0
				144112	Mechanic's Leave, Public Holidays, Training e	6,450	3,730	0
				144113	Supervision	7,125	7,125	1,720
				144150	Admin Allocated	6,790	5,620	6,157
				144180	LESS PCO ALLOCATED - PROJECTS	-631,885	-473,775	-498,445
				144190	Depreciation - Plant	291,555	180,555	180,654

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2017-18 Budget	2016-17 Budget	2016-17 Actual
14	**Other Property & Services**	145	**Salaries & Wages**	143001	Workers Compensation Reimbursements	-1,250	-3,555	-1,218
				145100	Gross Total Salaries and Wages	2,938,555	2,742,930	2,810,178
				145101	Workers Compensation Expenses	1,500	2,070	1,467
				145130	LESS SALS/WAGES ALLOCATED	-2,938,555	-2,742,930	-2,810,178
		146	**Administration**	146001	Reimbursements - Administration	-18,775	-41,590	-50,467
				146015	Loss on Sale of Asset	6,160	2,850	0
				146100	Administration - Advertising	7,025	8,855	4,909
				146101	Administration - Audit Fees	18,750	18,295	11,260
				146102	Administration - Bank Fees	10,325	9,400	10,172
				146103	Administration Bldg Costs	42,820	42,040	41,306
				146104	Administration General Operations	0	0	100
				146105	Administration Staff Employee Costs	752,950	649,555	697,703
				146106	Consultants	44,935	40,000	40,095
				146107	Asset Management	5,000	5,125	0
				146108	Administration - Insurance	21,725	25,400	22,443
				146109	Administration - Legal Expenses	12,285	9,650	10,061
				146110	Administration - IT System Operation & Main	73,600	67,435	74,941
				146111	Administration - Office Equipment Maintenar	1,525	1,525	10
				146112	Administration - Postage & Freight	4,565	4,350	6,437
				146113	Administration - Printing & Stationary	10,585	11,915	10,360
				146114	Administration Vehicle Costs	22,020	8,480	19,509
				146115	Administration - Fringe Benefits Tax	18,750	18,690	23,798
				146117	Employers Indemnity Insurance	27,655	27,180	27,180
				146118	Administration - Subscriptions	6,915	6,745	6,760
				146120	Administration - Uniform Allowance	3,000	3,000	918
				146121	Administration - Telephones	21,665	22,410	20,695
				146122	Minor Furn & Equip Under $2000	2,250	750	823
				146123	Administration - Conference/ Training/Profes	15,215	9,955	11,957
				146124	Administration - Superanuation	74,400	68,990	71,484
				146127	Interest Paid Loan 110 - Admin Building Loan	505	1,115	1,112
				146128	Administration - OSH	175	185	918
				146150	Less Administration Costs Alloc	-1,212,530	-1,070,420	-1,081,947
				146190	Depreciation - Administration	28,505	28,320	28,360
				146300	Rounding Account (Exp & Inc)	0	0	2
				146701	Town Site Strategy Planning	100	115	0
				147010	Local (District) Planning Strategy	15,000	12,000	0
		147	Unclassified	147011	Purchase of Land - Consultants	25,000	37,500	0
	Other Property & Services Total					50,175	-3,260	-23,980

SHIRE OF BOYUP BROOK

2017-18 CAPITAL PROGRAM - SUMMARY

		Grants	Contributns	Funding Reserves	Loan	Council	Total	Trade In $	
Land & Buildings - Housing Property	1,092,200	0	0	642,200	450,000	0	1,092,200		
Buildings	505,250	10,000	10,000	234,250	250,000	1,000	505,250		
Plant & Equipment	1,053,550	0	0	699,170	0	354,380	1,053,550	337,380	
Furniture & Equipment	166,900	0	0	166,900	0	0	166,900		
Infrastructure - Roads, Bridges etc	8,785,225	7,843,825	0	0	0	941,400	8,785,225		
Infrastructure - Footpaths & Drainage	72,500	0	0	0	0	72,500	72,500		
Infrastructure - Other	169,250	39,000	20,000	99,250	0	11,000	169,250		
	11,844,875						11,844,875		
						1,380,280			
		7,892,825	30,000	1,841,770	700,000			337,380	10,801,975
								0	

LAND & BUILDINGS - HOUSES

Program/ Schedule	Sub-Program	COA	COA Description	2017-18 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	Aged Accom Res			27,270
			Materials & Contracts	614,930	Headworks & Development Costs			614,930	$347,340 Aged Accom Res			614,930
					- $374,610 loan funds carried fwd from 2016-17				$267,590 Build Res			
9 Housing	Other Housing		**GROH Housing - New Projects**									
			Materials & Contracts	450,000						450,000		450,000
				1,092,200		0	0	642,200		450,000	0	1,092,200
												0

BUILDINGS - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2017-18 Budget			Grants	Contributns	Funding Reserves		Loan	Council	Total
4 Governance	Members		**Chambers - Renewal Program**										
			Materials & Contracts	2,500	Paint work & picture rails				2,500	Building Res			2,500
					- carried fwd from 2016-17								
	Administration		**Admin Building - Renewal**										
			Materials & Contracts	105,000	Upgrade toilets & enterance				105,000	Building Res			105,000
			Materials & Contracts	5,000	Paintwork - Corridor				5,000	Building Res			5,000
			Materials & Contracts	10,000	Cabinet work & benches - Customer Services				10,000	Building Res			10,000
7 Health	BB Medical Services		**Medical Centre - Re-new**										
			Materials & Contracts	5,000	examination rooms: curtain & track, lighting & refits				5,000	Commercial Res			5,000
	StaffHousing		**5 Rogers - Renewal Program**	2,000	Rear Gutter				2,000	Building Res			2,000
9 Housing	Other Housing		**1 Rogers - Renewal Program**										
			Materials & Contracts	10,000	Replace Patio				10,000	Commercial Res			10,000
			Materials & Contracts	6,000	External Paint				6,000	Commercial Res			6,000
			Materials & Contracts	2,500	A/C Master bed				2,500	Commercial Res			2,500
	Other Housing		**The Lodge - Renewal Program**										
			Materials & Contracts	250,000	Part 1. Project commenced 2014-15						250,000		250,000
	Other Housing		**24a Proctor - Replacement**										
			Materials & Contracts	1,750	Reverse Cycle A/c				1,750	Community House Res			1,750
	Other Housing		**6 Nix - New**										
			Materials & Contracts	1,000	NBN Sight Pole							1,000	1,000
10 Community Amenities	Cemetery		**Toilet - New**										
			Materials & Contracts	20,000	Build Kit				20,000	Building Res			20,000
			Materials & Contracts	11,000	$4,000 Install, $2,000 Pad, $5,000 Holding Tank				11,000	Building Res			11,000
11 Recreation & Culture	Halls		**Dinninup Hall - Renewal Program**										
			Materials & Contracts	4,500	Refurb rear steps				4,500	Building Res			4,500
	Other Sport & Rec		**Facilities to be Decided**										
			Materials & Contracts	25,000	Solar Initiative				25,000	Building Res			25,000
			Renewal Poject - Football Clubrooms										
			Materials & Contracts	30,000	Facility Upgrade	CSRFF	10,000	10,000	10,000	Recreatn Res			30,000
13 Economic Development	Tourism		**Tourist Burea - Renewal**										
			Materials & Contracts	4,000	Refurb drummy walls in toilets				4,000	Commercial Res			4,000
			Materials & Contracts	10,000	Repace Barge Boards & Gutters				10,000	Commercial Res			10,000
				505,250			10,000	10,000	234,250		250,000	1,000	505,250

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	10,000	CEO's Vehicle					10,000	10,000	25,000
5 Law, Order & Safety	Animal Control		Fleet - Replacement Materials & Contracts	10,000	Ranger's Ute					10,000	10,000	10,000
Health	Medical Services		Fleet - Replacement Materials & Contracts	60,000	SUV - Doctor			0		60,000	60,000	30,000
11 Recreation & Culture	Other Recreation		Small Plant - Replacement Materials & Contracts	3,500	Change Overs - chainsaws etc					3,500	3,500	250
12 Transport	Plant		Heavy Plant - Replacement Materials & Contracts	367,500	Grader			367,500	Plant Res	0	367,500	76,190
12	Plant		Heavy Plant - Replacement Materials & Contracts	198,450	Loader			51,670	Plant Res	146,780	198,450	76,190
12	Plant		Heavy Plant - Replacement Materials & Contracts	160,000	14T Tip Truck 2 - carried fwd from 2016-17			160,000	Plant Res	0	160,000	60,000
	Plant		Heavy Plant - Replacement Materials & Contracts	120,000	Truck - Primemover			120,000	Plant Res	0	120,000	7,000
	Plant		Light Plant - New Materials & Contracts	25,000	Pedestrian Roller			0		25,000	25,000	0
12	Plant		Fleet - Replacement Materials & Contracts	42,000	Ute - Works Supervisor			0		42,000	42,000	25,000
	Plant		Fleet - Replacement	0	Ute - Gardens 2			0		0	0	3,000
	Plant		Fleet - Replacement Materials & Contracts	44,100	Ute - Director Works			0		44,100	44,100	24,000
12	Plant		Small Plant - New & Replacement Materials & Contracts	6,500 4,500	Change Overs - chainsaws & other small plant 2-way $1,00, Generator $2,500, HH 2-way $1,000					6,500 4,500	6,500 4,500	750 0
13 Economic Development	Plant		Small Plant - New & Replacement	2,000	BMO Change Overs					2,000	2,000	0
				1,053,550		0	0	699,170	0	354,380	1,053,550	337,380
											0	Check Sum

FURNITURE & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	2016-17 Budget		Grants	Contributns	Funding Reserves		Loan	Council	Total
4 Governance	Members		**Councillors - ICT Re-New**									
			Materials & Contracts	6,000	Fixed & Portable ICT Devices			6,000	ICT Reserve			6,000
	Members		**Chambers - Furnitue & Equipment Re-New**									
			Materials & Contracts	2,500	Catering Equipment - Various			2,500	Building Res			2,500
			Materials & Contracts	2,000	Chambers Furniture			2,000	Building Res			2,000
	Administration		**Admin Building - ICT Re-New**									
			Materials & Contracts	28,500	Server Upgrade: $19,000 Hardware + $9,500 install			28,500	ICT Reserve			28,500
			Materials & Contracts	9,500	MS Exchange & RDS - Licence upgrade			9,500	ICT Reserve			9,500
			Materials & Contracts	8,500	MS Offoce Upgrade x 25 Users			8,500	ICT Reserve			8,500
			Materials & Contracts	4,500	ICT Devices: 2 x Portable Devices, 2 x Thin Clients, & Screens			4,500	ICT Reserve			4,500
	Administration		**Admin Building - Furniture & Equipment Re-New**									
			Materials & Contracts	4,500	Furniture & equip @ Admin			4,500	Building Res			4,500
7 Health	Medical Ctr Services		**Medical Equipment - Renewal Projects**									
			Materials & Contracts	3,900	2 x ICT Devices @ end of useful life			3,900	Commercial Res			3,900
			Materials & Contracts	2,000	Med Centre Equipment - Various			2,000	Commercial Res			2,000
			Materials & Contracts	7,000	Cardiac S'ware			7,000	Commercial Res			7,000
9 Housing	Other Housing		**The Lodge - Re-newal Furniture to 17+ Rms**									
			Materials & Contracts	80,000	Re-furnish the Lodge			80,000	Commercial Res			80,000
11 Recreation & Culture	Hall		**Hall Kitchen - Renewal Projects**									
			Materials & Contracts	2,500	Kitchen items renewal - various			2,500	Building Res			2,500
	Swimming Areas		**Swimming Pool- New Item**									
			Materials & Contracts	1,500	disability, access & inclusion initiative			1,500	Commercial Res			1,500
12 Transport	Roads, Depot etc		**Office furniture & equip - Renew Pojects**									
			Materials & Contracts	1,000	Furniture & equip @ Depot			1,000	Building Res			1,000
			Materials & Contracts	3,000	Depot ICT Devices: 1 x Portable Devices & 3 x Thin Clients			3,000	ICT Reserve			3,000
				166,900		0	0	166,900		0	0	166,900
												0

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2016-17 Budget			Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		**Re-Sheeting - Renewal Pojects**		**To be determined**								
				Salaries	30,325	W&S							
				PWOH	30,000								
				Plant	25,970								
				Materials	14,705								
				Contracts	9,000		**110,000**					110,000	110,000
12	Roads, Bridges, etc Construction		**Grading - Renewal Pojects**		**Various Rds**								
				Salaries	92,600	W&S							
				PWOH	87,420								
				Plant	102,640								
				Materials	17,340								
				Contracts	0		**300,000**					300,000	300,000
12	Roads, Bridges, etc Construction		**RTR - Renewal Pojects**		**As Per Programm**								
				Salaries	154,020	W&S							
				PWOH	149,680								
				Plant	107,645								
				Materials	201,080								
				Contracts	385,000		**997,425**	997,425					997,425
12 Transport	Roads, Bridges, etc Construction		**Street Scapes**		**War Memorial Intersection**								
				Salaries	3,100	W&S							
				PWOH	3,000								
				Plant	350								
				Materials	1,050								
				Contracts	0		**7,500**					7,500	7,500
	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	5,259,000		**5,259,000**	4,950,000				309,000	5,259,000
	Roads, Bridges, etc Construction		**WALGGC & MRD - Renewal Pojects**		**Jackson Bridge - Re-new**								
				Salaries	0	W&S							
				PWOH	0								
				Plant	0								
				Materials	0								
				Contracts	1,500,000		**1,500,000**	1,500,000				0	1,500,000
12	Roads, Bridges, etc Construction		**RRG - Renewal Pojects**		**As Per Programm**								
				Salaries	108,240	W&S							
				PWOH	110,025								
				Plant	68,970								
				Materials	117,065								
				Contracts	190,000		**594,300**	396,400				197,900	594,300

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
	Airport		Council - Renewal Project		Runup Seal, Water tank, Gravel & Water Bind							
				Salaries	3,515							
				PWOH	3,685							
				Plant	1,500							
				Materials	3,300							
				Contracts	5,000	17,000					17,000	17,000
						8,785,225	7,843,825	0	0	0	941,400	8,785,225

INFRASTRUCTURE - FOOTPATHS & DRAINAGE

Program/ Schedule	Sub-Program	COA	COA Description	I/E		2016-17 Budget	Grants	Contributns	Funding Reserves	Loan	Council	Total
11 Recreation & Culture	Museum		**Drainage - Re-New**		Forecourt Drainage							
				Salaries	730							
				PWOH	770							
				Plant	150							
				Materials	850	**2,500**					2,500	2,500
12 Transport	Roads, Bridges, etc Construction		**Footpath - Renewal**		Bridge St							
				Salaries	975							
				PWOH	1,025							
				Plant	0							
				Materials	0							
				Contracts	28,000	**30,000**					30,000	30,000
			Drainage - Renewal		Various Works - Muni Funded							
				Salaries	11,310							
				PWOH	10,850							
				Plant	6,025							
				Materials	11,815							
				Contracts	0	**40,000**					40,000	40,000
					M&C	72,500	**0**	**0**	**0**	**0**	**72,500**	**72,500**
											Check Sum	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	DFES Grant carried fwd from 2015-16						5,000	5,000
7 Health	Medical Centre		**Disabled Carpark to Rear - Upgrade**									
			Salaries	1,645				1,645	Commercial Res			1,645
			PWOH	675				675	Commercial Res			675
			Plant	560				560	Commercial Res			560
			Materials & Contracts	6,870				6,870	Commercial Res			6,870
11 Recreation & Culture	Swimming Areas		**Swimming Pool - Revitalisatin Poject**									
			Materials & Contracts	120,000	Water Playground	32,000	20,000	68,000	Swim Pool Res			120,000
					- joint 2016-17 : 2017-18 Project	DSR						
	Other Sport & Rec		**Tennis Club - Renewal Program**									
			Materials & Contracts	2,500	Repair stair & Handrails			2,500	Recreation Res			2,500
	Other Sport & Rec		**Netball Courts**									
			Materials & Contracts	21,000	court upgrades	7,000	CSRFF	14,000	Recreation Res			21,000
	Other Culture		**Median Strip - 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 - Upgrade**									
			Materials & Contracts	5,000	retic upgrade cntd			5,000	Commercial Res			5,000
				169,250		39,000	20,000	99,250		0	11,000	169,250
												0

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2017-2018

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
Rates & Debtor Charges	*Schedule 3*					
Overdue Rates Interest Charge	Council	No	11%	11%	per annum	
Interest on (Rates) Instalments	Council	No	5.5%	5.5%	per annum	
Administration Fee on (Rates) Instalment Arrangements - each for instals 2, 3 & 4	Council	No	$ 13.00	$ 13.50		3% increase rounded $
Administration Fee on Special (Rates) Payment Agreements	Council	No	$ 33.00	$ 33.00		0% increase rounded $
Rate Enquiry Fee (written-Enquiry & Advice of Sale [EAS])	Council	Yes	$ 72.75	$ 75.00		3% increase rounded $
Rate Enquiry Fee (EAS - Including Orders & Requisitions)	Council	Yes	$ 110.00	$ 113.50		3% increase rounded $
Rate Notice Reprint/ Reproduction Fee	Council	Yes	$ 22.50	$ 23.00		3% increase rounded $
WA State Gov't ESL Fee - As advised by FESA	Statutory	No				
Enquiries not of a general nature requiring research	Council	Yes	$ 41.00	$ 42.25	per hour	3% increase rounded $
Governance/Administration Charges	*Schedule 4*					
Staff Time Charges & Secretarial Services (Time permitting)						
Research - Historical/Cemetery Information - Per Hour Fee	Council	Yes	$ 41.00	$ 42.25		3% increase rounded $
This also involves Research for Building Plans, etc						
Sale of Photocopies						
A4 single sided						
1 – 9 copies - per page	Council	Yes	$ 0.55	$ 0.55		increased by 5c last year
10 – 50 copies - per page	Council	Yes	$ 0.55	$ 0.55		increased by 5c last year
50+ page (of same doc) - charge per page	Council	Yes	$ 0.55	$ 0.55		increased by 5c last year
A4 double sided						
1 – 9 copies	Council	Yes	$ 0.75	$ 0.75		increased by 5c last year
10 – 50 copies	Council	Yes	$ 0.75	$ 0.75		increased by 5c last year
50+ (of same doc)	Council	Yes	$ 0.75	$ 0.75		increased by 5c last year
A3 single sided						
1 – 9 copies	Council	Yes	$ 0.75	$ 0.75		increased by 5c last year
10 – 50 copies	Council	Yes	$ 0.75	$ 0.75		increased by 5c last year
50+ (of same doc)	Council	Yes	$ 0.75	$ 0.75		increased by 5c last year
A3 double sided						
1 – 9 copies	Council	Yes	$ 1.05	$ 1.05		increased by 5c last year
10 – 50 copies	Council	Yes	$ 1.05	$ 1.05		increased by 5c last year
50+ (of same doc)	Council	Yes	$ 1.05	$ 1.05		increased by 5c last year
[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	$ 1.60		3% increase rounded $
A3 Size	Council	Yes	$ 2.55	$ 2.65		3% increase rounded $
Topographic						
A4 Size-Per Page Charge	Council	Yes	$ 3.60	$ 3.70		3% increase rounded $
A3 Size - Per Page Charge	Council	Yes	$ 6.15	$ 6.35		3% increase rounded $

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
Freedom of Information Charges						
Personal information or amendment of personal information about yourself [not allowed Information on others]	Statutory	No	Free	Free		As per Freedom of Information Act - from DLGC website
Application for documents (which are non-personal in nature) – Application fee	Statutory	No	$ 30.00	$ 30.00		As per Freedom of Information Act - from DLGC website
Costs associated with dealing with an application	Statutory	No	$ 30.00	$ 30.00		As per Freedom of Information Act - from DLGC website
Supervision by staff when access is given to view documents	Statutory	No	$ 30.00	$ 30.00		As per Freedom of Information Act - from DLGC website
Staff preparation of a transcript or make photocopies	Statutory	No	$ 30.00	$ 30.00		As per Freedom of Information Act - from DLGC website
Staff for performing the photocopying	Statutory	No	$ 30.00	$ 30.00		As per Freedom of Information Act - from DLGC website
Photocopies in relation to a FOI request	Statutory	Yes	$ 0.20	$ 0.20		As per Freedom of Information Act - from DLGC website
Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents	Statutory		Actual Cost	Actual Cost		As per Freedom of Information Act - from DLGC website
Delivery, packaging & postage charge	Statutory		Actual Cost	Actual Cost		As per Freedom of Information Act - from DLGC website
• 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	$ 169.95		3% increase rounded $
Law, Order & Public Safety	***Schedule 5***					
Fire prevention (GST included)						
Sale of Fire Maps - Cost per map [non laminated]	Council	Yes	$ 18.00	$ 18.55		3% increase rounded $
Hazard Reductions - Cost per lot up to 1000m2	Council	Yes	$ 530.00	$ 545.90		3% increase rounded $
Hazard Reductions - Lots in excess of 1000m2	Council	Yes	$ 800.00	$ 824.00		3% increase rounded $
Arrange Firebreaks work: Non-Compliant Land-Admin Fee	Council	Yes	Actual Cost	Actual Cost		
Firebreak Creation - Contract Work - Actual Cost	Council	Yes	Actual Cost	Actual Cost		
Infringements - Fire related	Statutory	No	$ 250.00	$ 250.00		Bush Fire Act 1954
Parking & Parking Facilities						
Parking Infringements	Council			As per local law		
Dogs, & Other Animals - Control Fees						
Dog and Cat Fees are Statutory fees and will be reviewed by the Statutory body applicable						
Registration - Unsterilised Dog						
1 Year	Statutory	No	$ 50.00	$ 50.00		
3 Years	Statutory	No	$ 120.00	$ 120.00		
Lifetime	Statutory	No	$ 250.00	$ 250.00		
Registration - Dangerous Dog						
1 Year - NO Pensioner Concession	Statutory	No	$ 50.00	$ 50.00		
Registration - Dog in approved kennel establishment	Statutory	No	$ 200.00	$ 200.00		

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2017-2018

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
Registration - Sterilised Dog						
1 Year	Statutory	No	$ 20.00	$ 20.00		
3 Years	Statutory	No	$ 42.50	$ 42.50		
Lifetime	Statutory	No	$ 100.00	$ 100.00		
Working Dog	Statutory	No	1/4 fee	1/4 fee		
Pensioner Concession	Statutory	No	1/2 fee	1/2 fee		
Replacement Registration Tag	Statutory	Yes	$ 2.10	$ 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	at cost	(+ 30% admin)	
Destruction/disposal of Dog or Cat	Council	Yes	at cost	at cost	(+ 30% admin)	
Trap Hire Fee - per hire	Council	Yes	$ 8.00	$ 8.00		no change
Trap Hire - Bond [Refundable on Return]	Council	No	$ 50.00	$ 50.00		no change
Sustenance Fee for Impounded Dog	Council	Yes	$ 20.00	$ 20.00		Donnybrook Fees & Charges
Sustenance Fee for Impounded Cat	Council	Yes	$ 20.00	$ 20.00		Donnybrook Fees & Charges
Other Fees - Dogs						
Application to keep more than two dogs	Council	No	$ 210.00	$ 216.30		3% increase rounded $
Impounding Fees - Straying Animals						
Impounded between 6am and 6pm						
Entire horses, mules, asses, camels, bulls or boars	Council	Yes	at cost	at cost	(+ 30% admin)	to recoup ranger expenses
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Council	Yes	at cost	at cost	(+ 30% admin)	to recoup ranger expenses
Wethers, ewes, lambs, goats, per head	Council	Yes	at cost	at cost	(+ 30% admin)	to recoup ranger expenses
Late Impoundment-After 6pm before 6am next day						
Entire horses, mules, asses, camels, bulls or boars	Council	Yes	at cost	at cost	(+ 30% admin)	to recoup ranger expenses
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	Council	Yes	at cost	at cost	(+ 30% admin)	to recoup ranger expenses
Wethers, ewes, lambs, goats	Council	Yes	at cost	at cost	(+ 30% admin)	to recoup ranger expenses
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	at cost	(+ 30% admin)	
Registration - Cats						
ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)						
1 Year	Statutory	No	$ 20.00	$ 20.00		
3 Years	Statutory	No	$ 42.50	$ 42.50		
Lifetime	Statutory	No	$ 100.00	$ 100.00		
PENSIONER CONCESSION	Statutory	No	1/2 fee	1/2 fee		

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
Health	*Schedule 7*					
Food Legislation						
▪ Notification Fee	Council	No	$ 35.00	$ 36.00		3% increase rounded $
▪ Registration Fee	Council	No	$ 176.50	$ 181.80		3% increase rounded $
▪ Annual Inspection Fee (medium and low risk business)	Council	No	$ 80.00	$ 82.40		3% increase rounded $
▪ Septic Tank Application	Statutory	No	$ 118.00	$ 118.00		
▪ Septic Tank 'Permit to Use' Certificate	Statutory	No	$ 118.00	$ 118.00		
Note: Local 'Not-for-Profit' organisations will not be charged inspection or notification fees						
Bed & Breakfast Accommodation						
Annual Inspection Fee	Council	No		100% Cost Recovery		No change
Lodging Houses						
Application/Renewal Registration						
Serviced Apartments						
▪ Lodging House	Council	No	$ 280.00	$ 288.50		3% increase rounded
▪ Holiday Accommodation (Chalets etc)	Council	No	$ 280.00	$ 288.50		3% increase rounded
Food Businesses						
Inspection fees	Council	No	$ 140.00	$ 144.00		3% increase rounded
Traders, Thoroughfares & Public Places Local Law						
▪ Festivals - Food Stallholders - Event Permit	Council	No	$ 35.00	$ 36.00		3% increase rounded
▪ Festivals - Other Stallholders - Event Permit	Council	No	$ 35.00	$ 36.00		3% increase rounded
▪ Traders (Outdoor Eating Facilities) Annual Fee	Council	No	$ 176.50	$ 182.00		3% increase rounded
▪ Traders (Outdoor Eating Facilities) Event Fee	Council		$61.50 + $5.50 per	$63.00 + $6.00 per square metre of public area used		3% increase rounded
Temporary Caravan Park Licence	Statutory	No	$ 100.00			No change
Caravan Camping Sites Annual Inspection Fee	Council	No	$ 280.00	$ 288.50		3% increase rounded
Water Testing (per bacteriological sample) - where not as part of a public health response	Council	Yes	$ 82.00	$ 84.50		3% increase rounded
Certificates						
Public Building Certificate of Approval						
▪ Licensed Premises	Council	No	$ 200.00	$ 206.00		3% increase rounded
▪ Other Premises	Council	No	$ 176.50	$ 182.00		3% increase rounded
Section 39 Certificate (Liquor Licence Premises)						
▪ Permanent Facilities	Council	No	$ 118.00	$ 121.50		3% increase rounded
▪ Temporary Facilities (excluding Shire Halls)	Council	No	$ 58.50	$ 60.50		3% increase rounded
▪ Charitable Events - as per Policy B.01	Council					
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	$ 39.50		3% increase rounded $
Consultations - Standard MBS Item 23	Council	No	$ 71.00	$ 73.00		3% increase rounded $
Consultations - Long [MBS Item 36]	Council	No	$ 109.00	$ 112.50		3% increase rounded $
Consultations – Extra Long [MBS Item 44]	Council	No	$ 153.00	$ 157.50		3% increase rounded $
Administration fee - missed appointments	Council	Yes	$ 78.10	$ 80.30		Charge without GST will be $73
Reports for Third Parties	Council	Yes	$ 291.50	$ 300.30	per hour	Charge without GST will be $273
Employment Medical	Council	Yes	$ 151.80	$ 156.20		Charge without GST will be $142
Repeat Prescription Fee - private patients	Council	No	$ 11.00	$ 10.00		Decrease for convenience - mostly cash
Repeat Prescription Fee - bulk billed patients	Council	No	$ 6.00	$ 5.00		Decrease for convenience - mostly cash
Repeat Referral Fee - without seeing the Doctor	Council	No	$ 11.00	$ 11.50		3% increase rounded $

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
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	$ 218.00		3% increase rounded $
Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year) (GST FREE)	Council	No	$ 106.00	$ 109.00		3% increase rounded $
Additional service 1x240litreMGB collected once per week (52 times/year)	Council	No	$ 212.00	$ 218.00		3% increase rounded $
Additional service for recycling of 1x240litreMGB collected once per fortnight (26 times/year)	Council	No	$ 106.00	$ 109.00		3% increase rounded $
Waste Collection Rate - per property in the district	Council	No		$ 0.0003	cents in $	no change
Waste Collection Rate - minimum per property	Council	No	$ 20.50	$ 21.00	minimum	3% increase rounded $
Note 1: Pro-rata collection service charges apply from the 1st of the month following the delivery of the bin **(occupiers**						
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.						

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2017-2018

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
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	$ 42.00		3% increase rounded $
Rubbish Removal Pass - (10 x 240 MGBs or equivalent pa)	Council	Yes	$ 25.00	$ 25.50		3% increase rounded $
1 x 240 litre Mobile Garbage Bin (& units of 240 litre after)	Council	Yes	$ 12.00	$ 12.00		no increase
Sedan / Station-wagon - 4WD - Boot Load	Council	Yes	$ 12.00	$ 12.00		no increase
Van - Utility - Trailer (not exceeding 1.8mx1.2m)	Council	Yes	$ 29.50	$ 30.00		3% increase rounded $
Small Truck (2-4 tonne)	Council	Yes	$ 60.00	$ 62.00		3% increase rounded $
Medium Truck (4-6 tonne)	Council	Yes	$ 72.00	$ 74.00		3% increase rounded $
Truck (6-8 tonne)	Council	Yes	$ 83.00	$ 85.00		3% increase rounded $
Truck (8 plus tonne single axle)	Council	Yes	$ 130.00	$ 134.00		3% increase rounded $
Truck (8 plus tonne dual axle)	Council	Yes	$ 155.00	$ 159.50		3% increase rounded $
Truck (semi trailer 20m³ capacity)	Council	Yes	$ 297.00	$ 306.00		3% increase rounded $
Bulk Bins (3m³ or less)	Council	Yes	$ 60.00	$ 62.00		3% increase rounded $
Bulk Bin (3m³- 6m³)	Council	Yes	$ 72.00	$ 74.00		3% increase rounded $
Bulk Bin (6m³-10m³)	Council	Yes	$ 83.00	$ 85.50		3% increase rounded $
Bulk Bin (exceeding 10m³)	Council	Yes	$ 155.00	$ 159.50		3% increase rounded $
Asbestos Sheets - 2 m2 or less	Council	Yes	$ 20.50	$ 21.00		3% increase rounded $
Asbestos - 1 m3; Minimum Charge	Council	Yes	$ 155.00	$ 159.50	Minimum	3% increase rounded $
Asbestos ($159.50 for 1st/m³ then $29.50 per m³ there-after)	Council	Yes	$ 155.00	$ 159.50		3% increase rounded $
Plastic Drums (not included in drum muster collection)	Council	Yes	$ 6.00	$ 6.00	Per 20 litre	no increase
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				FREE		
RECYCLING FROM COMMERCIAL PREMISES						
small trailer 1.2 x 1.8 x .5 (ie 1 cubic metre)	Council	Yes	$ 12.00	$ 12.50		3% increase rounded $
large trailer (2 cubic metres)	Council	Yes	$ 29.50	$ 30.50		3% increase rounded $
SEPTIC DISPOSALS/LIQUID WASTE -						
Liquid Waste originating from outside Shire of Boyup Brook	Council	Yes	$56.50	$58.20	per m3	3% increase rounded $
Liquid Waste from Shire of Boyup Brook	Council	Yes	$9.50	$9.80	per m3	3% increase rounded $
Portable Ablution Block hire - 6 x pans + urinal (week minimum)	Council	Yes	$56.50	$58.20	per day	3% increase rounded $
Ablution block pump out fee	Council	Yes	At cost	At cost	(+ 30% admin)	
BOND - per ablution block	Council	No	$ 300.00	$ 300.00		no increase

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2017-2018

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
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				No change
(b) more than $50,000 but not more than $500,000	Statutory	No				No change
(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			No change
(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			No change
(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			No change
(f) more than $21.5 million	Statutory	No	$34,196.00	$34,196.00		No change
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)			No change
Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory	Yes		$739.00		No change
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	No change
Providing a subdivision clearance for ;						
(a) Not more than 5 lots; Charge per Lot	Statutory	No		$73.00	per lot	No change
(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	No change
(c) More than 195 lots	Statutory	No		$7,393.00		No change
Determining an application for home occupation where the home occupation has not commenced.	Statutory	No		$222.00		No change
Determining an initial application for home occupation where the home occupation has commenced.	Statutory	No		$444.00	Additional $222 as a penalty	No change
Determining an application for the renewal of a home occupation where the application is made before the approval has expires.	Statutory	No		$73.00		No change
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	No change
Providing a zoning certificate	Statutory	No		$73.00		No change
Replying to a property settlement questionnaire	Statutory	Yes		$73.00		No change
Providing written planning advice	Statutory	Yes		$73.00		No change

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
Town Planning (continued)						
Amendments to Planning Applications						
Minor Amendment fee estimate	Statutory	Yes		$2,863.00	If amendment not initiated by Council $500 refunded	No change
Major Amendment fee estimate	Statutory	Yes		$5,526.00	If amendment not initiated by Council $2,000 refunded	No change
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	$105.50	p/hr + 33.3%	
Manager/Senior Planner	Council	Yes	$77.00	$79.50	p/hr + 33.3%	
Planning Officer	Council	Yes	$43.20	$44.50	p/hr + 33.3%	
Other staff	Council	Yes	$43.20	$44.50	p/hr + 33.3%	
Secretary/administration	Council	Yes	$41.00	$42.00	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			No change
• West Australian; or	Council		100% Cost Recovery			No change
• Government Gazette.	Council		100% Cost Recovery			No change
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			No change
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.						

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
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	$ 635.50		3% increase rounded $
Copy of Town Planning Scheme Text *(includes GST)*	Council	Yes	$ 28.00	$ 29.00		3% increase rounded $
Copy of Local Planning Strategy (colour)*(includes GST)*	Council	Yes	$ 135.50	$ 139.50		3% increase rounded $
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	$ 253.50		3% increase rounded $
Where building is located within South-West Region:	Council	Yes	$ 430.50	$ 443.50		3% increase rounded $
Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:	Council	Yes	$ 842.50	$ 868.00		3% increase rounded $
Where building is located greater than 3 hours drive from Boyup Brook: (including travelling, inspection time)	Council	Yes	$123.00	$127.00	per hour	3% increase rounded $
Planning/Development Bonds:						
Relocated Dwellings	Council	No	$ 5,000.00	$ 5,000.00		no change
Relocated Outbuildings	Council	No	$ 500.00	$ 500.00		no change

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
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	$ 984.50		3% increase rounded $
Interment of a child (under 13 years) including registration fee	Council	Yes	$ 488.00	$ 502.50		3% increase rounded $
Interment of any stillborn child in ground set aside for that purpose [includes Res. Fee]	Council	Yes	$ 252.50	$ 260.00		3% increase rounded $
Interment that requires manual grave digging - including registration fee	Council	Yes	$ 1,939.50	$ 1,997.50		3% increase rounded $
Extra Charges						
Interment on a Saturday, Sunday or Public Holiday	Council	Yes	$ 387.50	$ 399.00		3% increase rounded $
Reservation Fee of specific site (Reserve for 25 Yrs)	Council	Yes	$ 294.50	$ 303.50		3% increase rounded $
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	$ 91.00		3% increase rounded $
Administration fee-Re-open Grave for 2nd interment	Council	Yes	$ 88.50	$ 91.00		3% increase rounded $
Placement of Ashes						
Placement in single niche including standard bronze plaque and inscription	Council	Yes	$ 452.50	$ 466.00		3% increase rounded $
Placement in double niche including standard bronze plaque and first inscription	Council	Yes	$ 647.00	$ 666.50		3% increase rounded $
Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council	Yes	$ 235.00	$ 242.00		3% increase rounded $
Reservation of specific site in Niche Wall	Council	Yes	$ 141.50	$ 146.00		3% increase rounded $
Placement of Ashes into existing gravesite	Council	Yes	$ 235.00	$ 242.00		3% increase rounded $
Place Ashes into new gravesite [+ Res. Fee: See Above]	Council	Yes	$ 235.00	$ 242.00		3% increase rounded $
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	$ 242.00		3% increase rounded $
Removal of Ashes from Cemetery to authorised family member	Council	Yes	$ 146.50	$ 151.00		3% increase rounded $
Miscellaneous Fees						
Funeral Directors & Monumental Masons Annual Lic. Fee	Council	Yes	$ 146.50	$ 151.00		3% increase rounded $
Single Funeral Permit [Applicable to Annual Licence Holders, as per above]	Council	Yes	$ 88.50	$ 91.00		3% increase rounded $
Single Funeral Permit [Applicable to Non Licence Holders]	Council	Yes	$ 146.50	$ 151.00		3% increase rounded $
Monumental Masons Annual Licence Fee	Council	Yes	$ 146.50	$ 151.00		3% increase rounded $
Single Monument Permit	Council	Yes	$ 88.50	$ 91.00		3% increase rounded $
Copy of Cemeteries Local Law	Council	Yes	$ 35.00	$ 36.00		3% increase rounded $
Copy of Grant of Right of Burial	Council	Yes	$ 21.50	$ 22.00		3% increase rounded $
Renewal of Grant of Right of Burial	Council	Yes	$ 76.50	$ 79.00		3% increase rounded $

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
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	$ 200.00		No change
BONDS - Where liquor is consumed		No	$ 500.00	$ 500.00		No change
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	$ 100.00		No change
Stage Shows; Balls; Weddings; Other Hiring's						
Hire Charge	Council	Yes	$ 307.50	$ 316.50		3% increase rounded $
NFP Community Groups [50% of Standard Hire]						
Hire Charge	Council	Yes	$ 154.00	$ 158.50		3% increase rounded $
Badminton/Gym/Aerobics & Like Activities						
Hire Charge	Council	Yes	$11.50 for first hour & $4.20 per hour after.	$12.00 for first hour & $4.40 per hour after.		3% increase rounded $
Rehearsals (per occasion)						
Hire Charge	Council	Yes	$ 24.00	$ 24.50		3% increase rounded $
Kitchen Only [Bond still applies]						
Hire Charge 1/2 day (prior to or after midday)	Council	Yes	$ 24.00	$ 24.50		3% increase rounded $
Hire Charge full day	Council	Yes	$ 48.00	$ 49.50		3% increase rounded $
[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	$ 49.50		3% increase rounded $
Public Meetings (no kitchen)						
Hire Charge	Council	Yes	$ 153.00	$ 157.50		3% increase rounded $
Lesser Hall Hire						
Daily use (not including kitchen)	Council	Yes	50% of Standard Main Hall			No change
Night use (not including kitchen)	Council	Yes	50% of Standard Main Hall			No change
Recreation and Sporting Venues						
Boyup Brook Football Club per season	Council	Yes	$ 940.00	$ 968.00		3% increase rounded $
Boyup Brook Hockey per season	Council	Yes	$ 470.50	$ 484.50		3% increase rounded $
Boyup Brook Cricket Club per season	Council	Yes	$ 470.50	$ 484.50		3% increase rounded $
Boyup Brook Juniors Netball per season (when required)	Council	Yes	$ 470.50	$ 484.50		3% increase rounded $
Boyup Brook Tennis Club per season	Council	Yes	$ 470.50	$ 484.50		3% increase rounded $
Boyup Brook Swimming Club per season	Council	Yes	$ 470.50	$ 484.50		3% increase rounded $
Country Music Club of Boyup Brook - Charge for use of Music Park per year	Council	Yes	$ 670.50	$ 690.50		3% increase rounded $
Use of Recreation Facilities by other non Shire community groups, at CEO's discretion (Bond $200 applies)						
Oval	Council	Yes	$ 235.00	$ 242.00		3% increase rounded $
Hockey Ground	Council	Yes	$ 118.00	$ 121.50		3% increase rounded $
Music Park (excludes stage)	Council	Yes	$ 235.00	$ 242.00		3% increase rounded $
Other Public Open Space	Council	Yes		$ 121.50	p/day	new
Use of Recreation Facilities by other Shire community groups - (Bond $200 applies)						
Oval	Council	Yes	$ 71.00	$ 73.00		3% increase rounded $
Hockey Ground	Council	Yes	$ 35.00	$ 36.00		3% increase rounded $
Music Park (excludes stage)	Council	Yes	$ 71.00	$ 73.00		3% increase rounded $

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2017-2018

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
Swimming Pool Entry Fees						
Adult entry	Council	Yes	$ 5.00	$ 5.00		No change
Spectator entry	Council	Yes	$ 2.00	$ 2.00		No change
Pensioner Card	Council	Yes	$ 3.00	$ 3.00		
Child entry - under 1 year, up to 5 years - Free				Free		No change
Child entry – Attending school	Council	Yes	$ 3.00	$ 3.00		
School Group - Entry fee including accompanying parents	Council	Yes	$ 2.00	$ 2.00		No change
Local School swimming carnivals - supervising teachers			Free	Free		No change
Australia Day - Free Entry all day	Council		Free	Free		No change
Swimming Pool - Book 10 Tickets						
Adult	Council	Yes	$ 40.00	$ 40.00		No change
Child (Attending School) / Non swimmer	Council	Yes	$ 20.00	$ 20.00		No change
Pensioner	Council	Yes	$ 20.00	$ 20.00		No change
Swimming Pool - Family Day Pass						
Family (includes 2 adults and all children attending school)	Council	Yes		$ 10.00		New
Swimming Pool Season Tickets						
Adult only	Council	Yes	$ 130.00	$ 135.00		$5 increase
Family, Single - Adult and 1 Child (Attending school)	Council	Yes	$ 135.00	$ 140.00		$5 increase
Family (includes 2 adults and all children attending school)	Council	Yes	$ 245.00	$ 250.00		$5 increase
Family - Pension / Senior Card Holder - 1 Adult & all children attending school	Council	Yes	$ 125.00	$ 130.00		$5 increase
Child only - (Over 10 years of age and attending school)	Council	Yes	$ 70.00	$ 75.00		$5 increase
Single Pensioner / Senior	Council	Yes	$ 70.00	$ 75.00		$5 increase
Pensioner Couple - with Pension / Senior Cards	Council	Yes	$ 130.00	$ 135.00		$5 increase
Vacation Swimming Lessons						
Parent / Carer (non-swimmer) entry 10 Day pass	Council	Yes	$ 15.00	$ 15.00		No change
Child (6 - 17 yrs) 10 Day Pass	Council	Yes	$ 15.00	$ 15.00		No change
Other						
Private Hire - Available upon prior arrangements made with Swimming Pool Manager	Council	Yes	$ 83.00	$ 86.00		3% increase rounded $
Mat Hire [maximum period = 1 hour]	Council	Yes	$ 2.00	$ 2.00		No change
Gym Equipment use	Council	Yes	$ 3.00	$ 3.00		No change
Gym Equipment use - per season	Council	Yes	$ 70.00	$ 75.00		3% increase rounded $
Use of Showers and no other swimming pool facilities	Council	Yes	$ 3.00	$ 3.00		No change
Water Aerobics (entry not included)	Council	Yes	$6	$ 6.00	$6 per session	No change
Concession will be given to holders of pension and senior cards (not health care cards)						
Library Fees & Charges (Inc of GST)						
Administration fee for lost/damaged book	Council	Yes	$ 6.20	$ 6.40		3% increase rounded $
Administration for overdue book (>6 Weeks)	Council	Yes	$ 6.20	$ 6.40		3% increase rounded $
Replacement of lost book as per LISWA depreciated value table	LISWA	Yes	At cost	At cost		No change

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
Works & Services Department	*Schedule 12*					
Works & Services Charges (Inclusive of GST)						
Application for Temporary Road Closure	Council	No	$ 71.00	$ 73.00		3% increase rounded $
Application - Heavy Haulage Permit	Council	No	$ 155.00	$ 160.00		3% increase rounded $
Heavy Haulage Permit - renew	Council	No	$ 155.00	$ 160.00		3% increase rounded $
Approval of Road & Drainage Plans for Sub-Divisions	Council	Yes	1.5% of Construction Costs + GST			No change
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	$ 1,090.00		3% increase rounded $
Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council	Yes	$ 1,058.00	$ 1,090.00		3% increase rounded $
Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council	Yes	$ 881.50	$ 908.00		3% increase rounded $
Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council	Yes	$ 970.00	$ 999.00		3% increase rounded $
Shire contribution to a gravel crossover is half the cost to a maximum of	Council	Yes	$ 587.50	$ 605.00		3% increase rounded $
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	$ 751.00		3% increase rounded $
375mm	Council	Yes	$ 809.00	$ 833.50		3% increase rounded $
Three pipe lengths plus two precast headwalls						
300mm	Council	Yes	$ 881.50	$ 908.00		3% increase rounded $
375mm	Council	Yes	$ 1,034.50	$ 1,065.50		3% increase rounded $
Two pipes only (no precast headwalls)						
300mm	Council	Yes	$ 470.50	$ 484.50		3% increase rounded $
375mm	Council	Yes	$ 552.50	$ 569.00		3% increase rounded $
Three pipes only						
300mm	Council	Yes	$ 587.50	$ 605.00		3% increase rounded $
375mm	Council	Yes	$ 788.00	$ 811.50		3% increase rounded $
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	$ 7.40	per kilo litre	3% increase rounded $
Motor Vehicle Special Plates (inclusive of GST)						
Shire administration fee for Special Series Number Plates	Council	Yes	$ 58.50	$ 60.50		3% increase rounded $
Airport Hanger Hire per week	Council	Yes	$ 40.00	$ 41.00		Changes to be made through the lease agreement

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2017-2018

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
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 visitor						
Ensuite sites						
2 persons per night	Council	Yes	$ 35.00	$ 36.00		3% increase rounded
Charge per night for each additional person	Council	Yes	$ 15.00	$ 16.00		3% increase rounded
Weekly charge for 2 persons	Council	Yes	$ 177.00	$ 185.00		3% increase rounded
Powered sites						
2 persons per night	Council	Yes	$ 26.00	$ 27.00		3% increase rounded
Charge per night for each additional person	Council	Yes	$ 12.00	$ 13.00		3% increase rounded
Weekly charge for 2 persons	Council	Yes	$ 153.00	$ 160.00		3% increase rounded
Camping & No Powered sites						
2 persons per night	Council	Yes	$ 18.00	$ 19.00		3% increase rounded
Charge per night for each additional person	Council	Yes	$ 6.00	$ 6.00		3% increase rounded
Weekly charge for 2 persons	Council	Yes	$ 106.00	$ 110.00		3% increase rounded
Recreational Vehicle (RV) In paddocks - no facilities						
Minimum for 2 people per night	Council	Yes	$ 7.00	$ 8.00		3% increase rounded
Extra persons	Council	Yes	$ 4.00	$ 5.00		3% increase rounded
Camp Facilities						
Cottage - sleeps 8	Council	Yes	$ 20.00	$ 21.00	p/p p/night	3% increase rounded
Function Rooms per day	Council	Yes	$ 99.00	$ 102.00		3% increase rounded
Function Rooms per hour	Council	Yes	$ 24.00	$ 25.00		3% increase rounded
Washing machine per cycle	Council	Yes	$1 coins only x 5			not able to change
Dryer per cycle	Council	Yes	$1 coins only x 5			not able to change
Canoe Hire (including Life Jackets) per hour	Council	Yes	$ 11.00	$ 12.00		3% increase rounded
Canoe Hire (including Life Jackets) per day [7am-7pm]	Council	Yes	$ 103.00	$ 103.00		3% increase rounded
Kitchen per day	Council	Yes	$ 42.00	$ 43.00		3% increase rounded
Showers Only per use	Council	Yes	$ 5.00	$ 5.00		3% increase rounded
Flax mill Sheds Storage						
Administration charge - yearly or for each hire period	Council	Yes	$ 100.00	$ 103.00		3% increase rounded
Per square metre per month	Council	Yes	$ 0.30	$ 0.30	per m2	No change
Minimum monthly Charge	Council	Yes	$ 41.00	$ 42.00		3% increase rounded
Completion of the Flaxmill Storage Hire form is required before the commencement of storage and then on an annual basis						
Abel Street Sheds Storage	Council	Yes		$20	p/week	new
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.						
Building Approval Certificate	Statutory		Plus BSL			No change
Amended Building Plans	Statutory		Plus BSL			No change
Building Occupancy Certificate	Statutory		Plus BSL			No change
Demolition License (per storey)	Statutory		Plus BSL			No change
Temporary Accommodation Approval / Renewal (6 mth/annum)	Council	No	$ 129.50	$ 133.50		3% increase rounded
Swimming Pool Inspection Fee (4 yearly)	Statutory	No	$ 57.20			No change
Copy of Building and/or Septic Plans (where available)	Council	No	$ 58.50	$ 60.50		3% increase rounded
Monthly Building Statistics (per month including GST)	Council	Yes	$ 17.50	$ 18.00		3% increase rounded

SHIRE OF BOYUP BROOK

FEES AND CHARGES 2017-2018

	Statutory or Council	GST Included	Adopted 2016-17	Proposed 2017-18	Notes	Comments
Other Property & Services	*Schedule 14*					
Private Works Charges (Inclusive of GST)						
Plant & Machinery (including labour, overheads and parts)						
Motor Grader	Council	Yes	$ 200.00	$ 206.00		3% increase rounded
Tandem Tip Truck (14 tonne)	Council	Yes	$ 177.00	$ 183.00		3% increase rounded
Tray Top Truck (3 tonne)	Council	Yes	$ 147.00	$ 151.50		3% increase rounded
Utilities	Council	Yes	$ 130.00	$ 134.00		3% increase rounded
Front end Loader	Council	Yes	$ 200.00	$ 206.00		3% increase rounded
Tractors	Council	Yes	$ 130.00	$ 134.00		3% increase rounded
Backhoe	Council	Yes	$ 130.00	$ 134.00		3% increase rounded
Ride-on Mower	Council	Yes	$ 130.00	$ 134.00		3% increase rounded
10 tonne vibrating Roller	Council	Yes	$ 186.00	$ 191.50		3% increase rounded
16 tonne Multi tyre roller	Council	Yes	$ 177.00	$ 183.00		3% increase rounded
Prime Mover & Low Loader	Council	Yes	$ 306.00	$ 315.00		3% increase rounded
Labour						
Labour & Overheads (only; doesn't include cost of plant, or any materials)	Council	Yes	$ 89.00	$ 92.00		3% increase rounded
Materials	Council	Yes	Cost + 30% + GST			No change
Waste Oil Disposal	Council	Yes	Cost + 30% + GST			No change
Waste Oil Disposal (under 100 litres)	Council			FREE		new
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.						