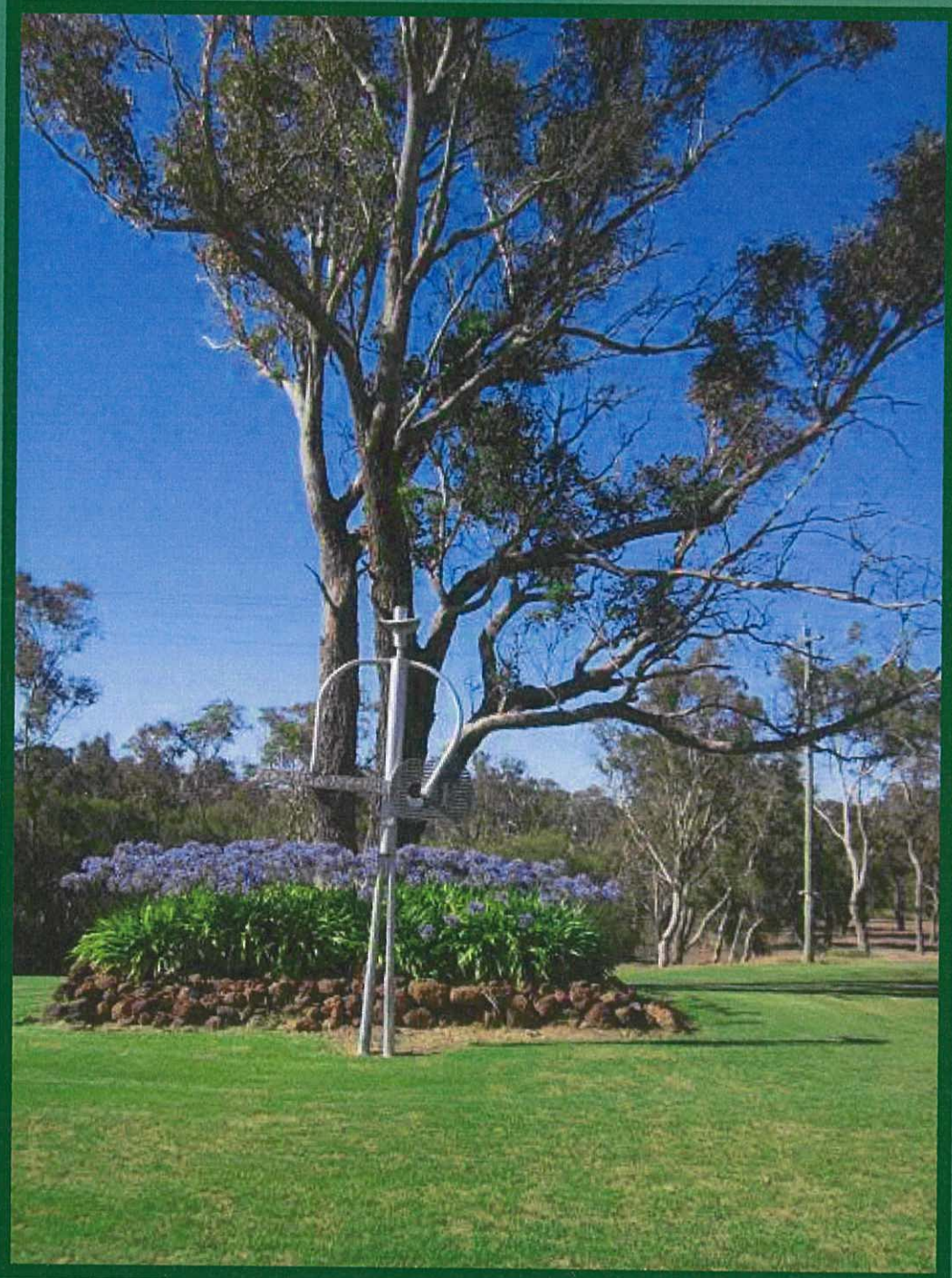
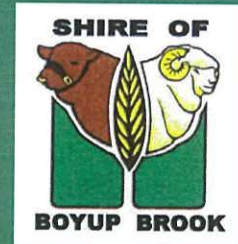


SHIRE OF BOYUP BROOK
ANNUAL BUDGET
2018—2019



President's Message

It gives me pleasure to present the 2018/19 Annual Budget to the community of the Shire of Boyup Brook.

The budget provides for a capital works program, for the 2018/19 year, of \$5.257 million. This compares to \$11.845m in 2017/18, a decrease of \$6.588m (\$6.759m capital works on Shire bridges in 2017/18). The big ticket items in the planned capital works program are:

Roads	\$1.467m
Plant and Equipment	\$0.725m
Land and Buildings	\$2.390m
Furniture and Equipment	\$0.152m
Bridges	\$0.168m
Recreation and Parks	\$0.189m
Footpaths	\$0.060m
Drainage	\$0.105m

Plant purchases this year include a new 4x4 Fire Unit for the McAlinden Brigade, replacement track loader for the landfill site, and a street sweeper (totalling \$0.464m). Land and Buildings includes aged accommodation (\$1.103m) and a Multifunction Community Hub (\$1.05m). Furniture and Equipment expenditure includes provision of \$0.057m for new furniture for all of the Lodge accommodation rooms, to complete works commenced in 2017/18.

Refurbishment of the Citizen Lodge accommodation rooms is now well underway thanks to a partnership with the Health Department. Whilst it is clearly the Health Department's responsibility to maintain the Lodge, the Shire's contribution to the project caused the project to be fast tracked. Some rooms were completed in 2017/18 and feedback indicates the rooms are now much brighter and pleasant for our community members who reside there.

As previously reported, proposed aged accommodation development had been on hold pending installation of the promised sewerage scheme. We were advised that the sewerage scheme project would not be funded, and so moved to select the most suitable site and development layout based on restrictions imposed by the lack of a sewerage scheme. Council sought grant funding so that works could commence in 2017/18 but the applications were not successful. Council will again look to commencing a suitable development this year. The other significant Land and Buildings matter is the proposed Multifunction Community Hub. This is intended to provide for a range of community group needs with the one facility and there appears to be funding opportunities to assist with such initiatives. We will be working on the details of this during the year, seek community support, hope to attract funding and then move forward with this multi purpose, multi use facility for the community.

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
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE'S VISION

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

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	2,765,796	2,670,210	2,659,375
Operating grants, subsidies and contributions	9	1,112,205	1,602,115	795,625
Fees and charges	8	1,482,840	1,432,715	1,347,175
Service charges	1(f)	0	0	0
Interest earnings	10(a)	76,540	74,740	74,940
Other revenue	10(b)	77,755	88,850	76,350
		<u>5,515,136</u>	<u>5,868,630</u>	<u>4,953,465</u>
Expenses				
Employee costs		(2,806,605)	(2,565,910)	(2,617,510)
Materials and contracts		(1,661,475)	(1,011,815)	(1,220,242)
Utility charges		(170,500)	(160,530)	(170,655)
Depreciation on non-current assets	5	(3,093,305)	(3,060,195)	(3,060,245)
Interest expenses	10(d)	(22,640)	(21,380)	(21,320)
Insurance expenses		(175,960)	(167,310)	(181,710)
Other expenditure		(261,815)	(217,075)	(194,590)
		<u>(8,192,300)</u>	<u>(7,204,215)</u>	<u>(7,466,272)</u>
		<u>(2,677,164)</u>	<u>(1,335,585)</u>	<u>(2,512,807)</u>
Non-operating grants, subsidies and contributions	9	1,966,015	8,261,262	7,832,632
Profit on asset disposals	4(b)	0	0	0
Loss on asset disposals	4(b)	(16,040)	(48,060)	(65,100)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Net result		<u>(727,189)</u>	<u>6,877,617</u>	<u>5,254,725</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u>(727,189)</u>	<u>6,877,617</u>	<u>5,254,725</u>

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

During 2017-18 the Shire revalued non-current assets as follows: Roads, Footpaths, Drainage, Bridges, Parks & Ovals, Recreational Infrastructure and Other Infrastructure. At the time of preparing this budget the valuer's report wasn't available, and so the *Changes on revaluation of non-current assets* section in this statement was not completed for 2017-18. During 2018-19 both the Plant & Equipment and Furniture & Equipment non-current assets categories will be revalued. As the revaluation of these non-current assets is not expected to result in a substantial change, this section was left blank.

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 authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the City/Town/Shire of Somewhere 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 14

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUES (CONTINUED)

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		500	270	500
General purpose funding		3,498,675	3,979,180	3,343,115
Law, order, public safety		374,175	293,325	93,500
Health		859,370	978,665	877,845
Education and welfare		122,930	7,590	7,875
Housing		92,500	71,285	56,400
Community amenities		210,030	205,630	204,225
Recreation and culture		46,450	44,975	58,510
Transport		129,235	119,750	126,245
Economic services		116,025	99,875	118,625
Other property and services		65,245	68,085	66,625
		<u>5,515,135</u>	<u>5,868,630</u>	<u>4,953,465</u>
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(128,995)	(299,735)	(330,040)
General purpose funding		(357,815)	(109,300)	(123,360)
Law, order, public safety		(647,185)	(425,255)	(322,850)
Health		(1,197,140)	(1,117,135)	(1,039,320)
Education and welfare		(225,755)	(87,010)	(94,701)
Housing		(125,255)	(126,725)	(122,637)
Community amenities		(362,685)	(323,080)	(359,054)
Recreation and culture		(925,060)	(768,080)	(852,313)
Transport		(3,687,705)	(3,426,950)	(3,599,207)
Economic services		(429,855)	(433,035)	(503,760)
Other property and services		(82,210)	(66,530)	(97,710)
		<u>(8,169,660)</u>	<u>(7,182,835)</u>	<u>(7,444,952)</u>
Finance costs	6, 10(d)			
Governance		0	0	0
General purpose funding		0	0	0
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		(14,095)	(13,485)	(13,484)
Housing		(2,770)	(2,765)	(2,603)
Community amenities		(525)	(340)	(341)
Recreation and culture		(4,700)	(4,110)	(4,122)
Transport		0	0	0
Economic services		(80)	(175)	(265)
Other property and services		(470)	(505)	(505)
		<u>(22,640)</u>	<u>(21,380)</u>	<u>(21,320)</u>
		<u>(2,677,165)</u>	<u>(1,335,585)</u>	<u>(2,512,807)</u>
Non-operating grants, subsidies and contributions	9	1,966,015	8,261,262	7,832,632
Profit on disposal of assets	4(b)	0	0	0
(Loss) on disposal of assets	4(b)	(16,040)	(48,060)	(65,100)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Net result		<u>(727,190)</u>	<u>6,877,617</u>	<u>5,254,725</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u><u>(727,190)</u></u>	<u><u>6,877,617</u></u>	<u><u>5,254,725</u></u>

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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 City's Community Vision, and for each of its broad activities/programs.

PROGRAM NAME

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 Medical Services

EDUCATION AND

WELFARE

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

HOUSING

Public and Staff Housing.

COMMUNITY

AMENITIES

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

RECREATION AND

CULTURE

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

TRANSPORT

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

ECONOMIC

SERVICES

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

OTHER PROPERTY

AND

SERVICES

Private Works. Public Works Overheads. Plant operations. Materials. Salaries and Wage Controls. Administration Services. Other Unclassified Activities

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,770,796	2,686,502	2,664,643
Operating grants, subsidies and contributions		1,231,225	1,551,440	840,621
Fees and charges		1,482,840	1,432,715	1,347,175
Service charges		0	0	0
Interest earnings		76,540	74,740	74,940
Goods and services tax		58,335	(29,588)	38,577
Other revenue		77,755	88,850	76,350
		<u>5,697,491</u>	<u>5,804,659</u>	<u>5,042,306</u>
Payments				
Employee costs		(2,831,480)	(2,565,910)	(2,599,536)
Materials and contracts		(1,699,965)	(1,300,524)	(1,187,318)
Utility charges		(170,500)	(160,530)	(170,655)
Interest expenses		(26,470)	(24,512)	(22,225)
Insurance expenses		(175,960)	(167,310)	(181,710)
Goods and services tax		0	0	0
Other expenditure		(261,815)	(217,075)	(194,590)
		<u>(5,166,190)</u>	<u>(4,435,861)</u>	<u>(4,356,034)</u>
Net cash provided by (used in) operating activities	3	<u>531,301</u>	<u>1,368,798</u>	<u>686,272</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	0	0	0
Payments for purchase of property, plant & equipment	4(a)	(3,267,135)	(965,560)	(2,817,900)
Payments for construction of infrastructure	4(a)	(1,989,760)	(9,009,132)	(9,026,975)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,966,015	8,261,262	7,832,632
Proceeds from sale of: plant & equipment; and houses	4(b)	580,000	256,755	446,380
Net cash provided by (used in) investing activities		<u>(2,710,880)</u>	<u>(1,456,675)</u>	<u>(3,565,863)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(53,185)	(38,775)	(41,535)
Proceeds from new borrowings	6(b)	350,000	0	700,000
Net cash provided by (used in) financing activities		<u>296,815</u>	<u>(38,775)</u>	<u>658,465</u>
Net increase (decrease) in cash held		<u>(1,882,765)</u>	<u>(126,651)</u>	<u>(2,221,125)</u>
Cash at beginning of year		3,044,125	3,170,776	3,106,745
Cash and cash equivalents at the end of the year	3	<u><u>1,161,360</u></u>	<u><u>3,044,125</u></u>	<u><u>885,620</u></u>

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

RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019

BY REPORTING PROGRAM

	NOTE	2018/19 Budget \$	2017/18 Estimate \$	2017/18 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	301,962	1,708,032	1,604,274
		301,962	1,708,032	1,604,274
Revenue from operating activities (excluding rates)				
Governance		500	270	500
General purpose funding		732,879	1,308,970	683,740
Law, order, public safety		374,175	293,325	93,500
Health		859,370	978,665	877,845
Education and welfare		122,930	7,590	7,875
Housing		92,500	71,285	56,400
Community amenities		210,030	205,630	204,225
Recreation and culture		46,450	44,975	58,510
Transport		129,235	119,750	126,245
Economic services		116,025	99,875	118,625
Other property and services		65,245	68,085	66,625
		2,749,339	3,198,420	2,294,090
Expenditure from operating activities				
Governance		(134,145)	(305,895)	(330,040)
General purpose funding		(357,815)	(109,300)	(123,360)
Law, order, public safety		(649,825)	(425,255)	(328,130)
Health		(1,201,465)	(1,117,135)	(1,043,645)
Education and welfare		(239,850)	(100,495)	(108,185)
Housing		(128,025)	(129,490)	(125,240)
Community amenities		(363,210)	(323,420)	(359,395)
Recreation and culture		(930,010)	(772,190)	(863,870)
Transport		(3,691,380)	(3,468,850)	(3,641,107)
Economic services		(429,935)	(433,210)	(504,025)
Other property and services		(82,680)	(67,035)	(104,375)
		(8,208,340)	(7,252,275)	(7,531,372)
Operating activities excluded from budget				
Loss on disposal of assets	4(b)	16,040	48,060	65,100
Depreciation on assets	5	3,093,305	3,060,195	3,060,245
Movement in Accrued Interest & Expenses		(28,690)	(318,630)	0
Movement in employee benefit provisions		(24,875)	2,285	1,721
Amount attributable to operating activities		(2,101,259)	446,085	(505,942)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,966,015	8,261,262	7,832,632
Purchase property, plant and equipment	4(a)	(3,267,135)	(965,560)	(2,817,900)
Purchase and construction of infrastructure	4(a)	(1,989,760)	(9,009,132)	(9,026,975)
Proceeds from disposal of assets	4(a)	580,000	256,755	446,380
Amount attributable to investing activities		(2,710,880)	(1,456,675)	(3,565,863)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(53,185)	(38,775)	(41,535)
Proceeds from new borrowings	6(b)	350,000	0	700,000
Transfers to cash backed reserves (restricted assets)	7(a)	(1,069,475)	(2,077,877)	(1,105,370)
Transfers from cash backed reserves (restricted assets)	7(a)	2,879,535	758,994	1,860,195
Amount attributable to financing activities		2,106,875	(1,357,658)	1,413,290
Budgeted deficiency before general rates		(2,705,264)	(2,368,248)	(2,658,515)
Estimated amount to be raised from general rates	1	2,765,796	2,670,210	2,658,515
Net current assets at end of financial year - surplus/(deficit)	2	60,532	301,962	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2018/19 Budgeted rate revenue \$	2018/19 Budgeted interim rates \$	2018/19 Budgeted back rates \$	2018/19 Budgeted total revenue \$	2017/18 Estimated Revenue \$
Differential general rate or general rate								
General Rate - GRV	0.134150	294	3,211,940	430,882	0	0	430,882	410,277
General Rate - UV	0.007713	642	260,410,042	2,008,549	1,615	0	2,010,164	0
Differential General - UV Rural								1,942,068
Differential General - UV Mining								45,136
Sub-Totals		936	263,621,982	2,439,431	1,615	0	2,441,046	2,397,481
Minimum payment								
GRV	925	55	250,201	50,875	0	0	50,875	50,232
UV	875	312	24,000,312	273,000	0	0	273,000	0
UV Rural (2017-18 Differential)								216,900
UV Mining (2017-18 Differential)								5,957
Sub-Totals		367	24,250,513	323,875	0	0	323,875	273,089
Concessions (refer Rates & Service Charges Note 1(f))								
Total amount raised from general rates		1,303	287,872,495	2,763,306	1,615	0	2,764,921	2,670,570
Small Balances Written Off							0	(1,236)
Ex Gratia Rates							2,764,921	2,669,334
Total rates							(250)	(235)
							1,125	1,111
							2,765,796	2,670,210

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

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

Minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Paid in Full	18 September 2018	N/A	0.00%	11.00%
Option two				
1st Instalment	18 September 2018	N/A	5.50%	11.00%
2nd Instalment	20 November 2018	13.90		
3rd Instalment	22 January 2019	13.90		
4th Instalment	19 March 2019	13.90		
2018/19				
Instalment plan admin charge revenue				\$
Instalment plan interest earned				8,020
Unpaid rates and service charge interest earned				6,245
				18,660
				<u>32,925</u>
2017/18				
Budget revenue				\$
				7,290
				5,865
				18,185
				<u>32,925</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2018/19 Budget	2017/18 Estimated	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
	Concession	50%	\$ 0	\$ 1,236	Three (3) Boyup Brook properties Straddle the Shire of Donnybrook-Ballingup (SD-B) Boundary.	Reason: So as not to require the property owners to pay two sets of full rates. The concession was subject to SD-B's reciprocal concession.
			0	1,236		

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Estimate
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	13,277	85,982
Cash - restricted reserves	3	1,148,083	2,958,143
Receivables		131,135	313,490
Inventories		6,730	6,730
		<u>1,299,225</u>	<u>3,364,345</u>
Less: current liabilities			
Trade and other payables		(83,880)	(97,510)
Accrue Interest		(1,915)	(3,830)
Accrue Wages		(37,313)	(24,875)
Accrue Expenses		(23,760)	(24,860)
Short term borrowings		(57,585)	(53,185)
Provisions		<u>(597,295)</u>	<u>(597,295)</u>
		<u>(801,748)</u>	<u>(801,555)</u>
Unadjusted net current assets		497,478	2,562,790
Adjustments			
Less: Cash - restricted reserves	3	(1,148,083)	(2,958,143)
Less: Inventories		(6,730)	(6,730)
Add: Accrue Interest		1,915	3,830
Add: Accrue Wages		37,313	24,875
Add: Accrue Expenses		23,760	24,860
Add: Current portion of borrowings		57,585	53,185
Add: Provisions		<u>597,295</u>	<u>597,295</u>
Adjusted net current assets - surplus/(deficit)		60,532	301,962

Reason for Adjustments

The 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 deficiency 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 above.

SIGNIFICANT ACCOUNTING POLICIES

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 City/Town/Shire of Somewhere's operational cycle. In the case of liabilities where the City/Town/Shire of Somewhere 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 City/Town/Shire of Somewhere's intentions to release for sale.

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.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

Provisions are recognised when the City/Town/Shire of Somewhere 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.

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.

Superannuation

The City/Town/Shire of Somewhere contributes to a number of superannuation funds on behalf of employees.

All funds to which the City/Town/Shire of Somewhere contributes are defined contribution plans.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the City/Town/Shire of Somewhere'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 City/Town/Shire of Somewhere'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 City/Town/Shire of Somewhere's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

3. 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:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	13,277	85,982	1,040
Cash - restricted	1,148,083	2,958,143	884,580
	<u>1,161,360</u>	<u>3,044,125</u>	<u>885,620</u>

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

Reserves cash backed - Leave Reserve	49,715	49,245	49,170
Reserves cash backed - Plant	176,900	219,700	130,790
Reserves cash backed - Community Housing	90,250	93,950	87,345
Reserves cash backed - Emergency Services	12,125	12,010	11,985
Reserves cash backed - Insurance Claims	14,780	14,640	14,615
Reserves cash backed - Other Recreation	66,445	77,765	67,645
Reserves cash backed - Commercial	293,560	514,500	462,845
Reserves cash backed - Bridge Maintenance & Construction	155	155	150
Reserves cash backed - Swimming Pool	25	118,975	520
Reserves cash backed - Buildings	398,163	740,588	21,860
Reserves cash backed - Aged Accommodation	70	374,575	5
Reserves cash backed - Road Construction	27,805	27,540	27,490
Reserves cash backed - IT/Office Reserve	10	38,425	160
Reserves cash backed - Civic Receptions	18,075	13,075	10,000
Reserves cash backed - Unspent Grants	0	655,020	0
Reserves cash backed - Unspent Community Grants	5	7,980	0
	<u>1,148,083</u>	<u>2,958,143</u>	<u>884,580</u>

Reconciliation of net cash provided by operating activities to net result

Net result	(727,190)	6,877,617	5,254,725
Depreciation	3,093,305	3,060,195	3,060,245
(Profit)/loss on sale of asset	16,040	48,060	65,100
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	182,355	(63,971)	88,841
(Increase)/decrease in inventories	0	0	860
Increase/(decrease) in payables	(67,195)	(291,841)	49,133
Increase/(decrease) in employee provisions	0	0	0
Grants/contributions for the development of assets	(1,966,015)	(8,261,262)	(7,832,632)
Net cash from operating activities	<u>531,300</u>	<u>1,368,798</u>	<u>686,272</u>

SIGNIFICANT ACCOUNTING POLICES

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 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program										2017/18 Estimate Total	
	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
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	0	0	0	0	0	1,148,080	0	0	0	0	0	1,148,080
Buildings - specialised	111,500	0	0	0	0	0	1,099,500	0	0	0	0	1,242,000
Furniture and equipment	81,150	0	0	6,500	0	56,605	1,500	6,500	0	0	0	152,255
Plant and equipment	60,000	0	335,000	60,000	0	0	0	288,600	0	0	0	724,800
	252,650	0	335,000	66,500	0	1,204,685	1,112,200	285,100	0	0	0	3,267,135
<i>Infrastructure</i>												
Infrastructure - Roads	0	0	0	0	0	0	0	1,467,480	0	0	0	1,467,480
Infrastructure - Footpaths	0	0	0	0	0	0	0	60,000	0	0	0	60,000
Infrastructure - Drainage	0	0	0	0	0	0	0	105,000	0	0	0	105,000
Infrastructure - Parks and ovals	0	0	0	0	0	0	4,000	0	0	0	0	4,000
Infrastructure - Other	0	0	4,380	17,250	0	0	20,000	6,000	3,000	0	0	54,630
Infrastructure - Recreation	0	0	0	0	0	0	130,650	0	0	0	0	130,650
Infrastructure - Bridges	0	0	0	17,250	0	0	0	168,000	0	0	0	185,250
	0	0	4,380	17,250	0	0	154,650	1,806,480	3,000	0	0	1,989,760
<i>Land Held for Resale</i>												
Land held for resale	0	0	0	0	0	0	0	0	0	0	0	0
Total acquisitions	252,650	0	339,380	83,750	0	1,204,685	1,266,850	2,071,580	3,000	0	0	5,256,895

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows: 2018-19 Capital Program

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget Profit	2018/19 Budget Loss	2017/18 Estimate Profit	2017/18 Estimate Loss	2017/18 Budget Profit	2017/18 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	53,150	48,000	0	(5,150)	0	(6,160)	0	0
Law, order, public safety	10,140	7,500	0	(2,640)	0	0	0	(5,280)
Health	24,325	20,000	0	(4,325)	0	0	0	(4,325)
Housing	450,000	450,000	0	0	0	0	0	0
Recreation and culture	1,500	1,250	0	(250)	0	0	0	(7,435)
Transport	56,925	53,250	0	(3,675)	0	(41,900)	0	(41,900)
Other property and services	0	0	0	0	0	0	0	(6,160)
	596,040	580,000	0	(16,040)	0	(48,060)	0	(65,100)
By Class								
<i>Property, Plant and Equipment</i>								
Buildings - non-specialised	450,000	450,000	0	0	0	0	0	0
Plant and equipment	146,040	130,000	0	(16,040)	0	(48,060)	0	(65,100)
	596,040	580,000	0	(16,040)	0	(48,060)	0	(65,100)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows: 2018-19 Capital Program

5. ASSET DEPRECIATION

By Program

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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
1,975		1,655	1,650
0		0	0
45,335		44,770	44,780
24,510		23,430	23,445
22,065		21,790	21,800
45,925		45,290	45,295
17,430		17,010	17,015
180,560		175,980	175,975
2,380,125		2,358,110	2,358,110
48,820		48,170	48,180
326,560		323,990	323,995
3,093,305		3,060,195	3,060,245

SIGNIFICANT ACCOUNTING POLICIES

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 of the lease or the estimated useful life of the improvements.

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	35 - 65 Years
Buildings - specialised	15 - 85 Years
Furniture and equipment	2 - 85 Years
Plant and equipment	2 - 25 Years
Infrastructure - Roads	18 - 55 Years
Infrastructure - Footpaths	20 - 50 Years
Infrastructure - Drainage	40 - 60 Years
Infrastructure - Parks and ovals	10 - 85 Years
Infrastructure - Other	10 - 85 Years
Infrastructure - Recreation	10 - 85 Years
Infrastructure - Bridges	60 - 90 Years

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Inte repa 2018/19 Budget
			2018/19 Budget	2017/18 Estimate	2018/19 Budget	2017/18 Estimate	
			\$	\$	\$	\$	\$
Education and welfare							
L118 Aged Accommodation	332,335	0	15,565	14,845	316,770	332,335	15,770
Housing							
L115 Staff House	59,470	0	6,015	5,515	53,455	59,470	3,410
L119 Multi Function Hub		175,000	0	0	175,000	0	0
SSL120 Multi Function Hub		175,000	0	0	175,000	0	0
Community amenities							
L112 Landfill	6,740	0	3,250	1,490	3,490	8,280	525
Recreation and culture							
L114 Swimming Pool	108,175	0	10,940	10,320	97,235	108,175	6,215
Economic services							
L106 Flax Mill Complex	0	0	0	2,980	0	0	0
L109 Flax Mill Water	2,595	0	2,595	2,515	0	2,595	80
Other property and services							
L110 Administration Building	14,820	0	14,820	1,110	0	14,820	470
	524,135	350,000	53,185	38,775	820,950	525,675	26,470

All borrowing repayments, will be financed by general purpose revenue.

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
L119 Multi Function Hub	WATC	Debenture	20	3.61	\$ 175,000	\$ 72,110	\$ 175,000	\$ 0
SSL120 Multi Function Hub	WATC	Debenture	20	3.61	175,000	72,110	175,000	0
					350,000	144,220	350,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd	2017/18 Budget	Amount as at 30 June 2018
			\$	\$	\$
L118 Aged Accommodation	Land Purchase	26 April 2013	354,430	354,430	353,790
			354,430	354,430	353,790

As at 30th June 2018 Council had \$354,430 in unspent debentures carried forward from 2012-13, and these relate to loan L118 Aged Accommodation. Council does not expect to have unspent L118 debenture funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	65,000	65,000	65,000
Loan facilities			
Loan facilities in use at balance date	820,950	525,675	0
Unused loan facilities at balance date	0	353,790	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd	2017/18 Budget	Amount as at 30 June 2018
			\$	\$	\$
CBA Bank Overdraft	To fund cash-	circa 2000	22,847	50,000	50,000
			22,847	50,000	50,000

SIGNIFICANT ACCOUNTING POLICIES

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Closing Balance	2018/19 Budget Transfer (from)	2018/19 Actual Opening Balance	2017/18 Actual Closing Balance	2017/18 Actual Transfer (from)	2017/18 Estimated Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Reserves cash backed - Leave Reserve	49,245	470	0	48,377	49,245	0	49,245	48,380	790	49,170
Reserves cash backed - Plant	219,700	347,000	(389,800)	482,960	219,700	(610,260)	219,700	482,960	347,000	130,790
Reserves cash backed - Community Housing	93,950	33,825	(37,525)	75,194	93,950	(17,435)	93,950	75,195	30,325	87,345
Reserves cash backed - Emergency Services	12,010	115	0	11,799	12,010	0	12,010	11,795	190	11,985
Reserves cash backed - Insurance Claims	14,640	140	0	14,381	14,640	0	14,640	14,390	235	14,615
Reserves cash backed - Other Recreation	77,765	745	(12,065)	76,395	77,765	(1,100)	77,765	76,400	17,745	67,645
Reserves cash backed - Commercial	514,500	4,915	(225,855)	469,932	514,500	(61,243)	514,500	469,930	139,565	462,845
Reserves cash backed - Bridge Maintenance & C	155	0	0	150	155	0	155	145	5	150
Reserves cash backed - Swimming Pool	118,975	1,135	(120,085)	32,000	118,975	(1,600)	118,975	32,000	36,520	520
Reserves cash backed - Buildings	740,588	632,075	(974,500)	17,680	740,588	(45,294)	740,588	17,630	471,120	21,860
Reserves cash backed - Aged Accommodation	374,575	3,575	(378,080)	368,590	374,575	(640)	374,575	368,590	6,025	5
Reserves cash backed - Road Construction	27,540	285	0	27,052	27,540	0	27,540	27,050	440	27,490
Reserves cash backed - IT/Office Reserve	38,425	33,885	(72,300)	9,750	38,425	(21,422)	38,425	9,750	50,410	160
Reserves cash backed - Civic Receptions	13,075	5,000	0	5,000	13,075	0	13,075	5,000	5,000	10,000
Reserves cash backed - Unspent Grants	655,020	6,255	(661,275)	0	655,020	0	655,020	0	0	0
Reserves cash backed - Unspent Community Gr	7,980	75	(8,050)	0	7,980	0	7,980	0	0	0
	2,958,143	1,069,475	(2,879,535)	1,639,280	2,077,877	(758,994)	2,958,143	1,639,405	1,105,370	884,580

(b) Cash Backed Reserves - Purposes

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

Reserves cash backed - Leave Reserve	- to be used to fund annual, long service leave and redundancy requirements.
Reserves cash backed - Plant	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
Reserves cash backed - Community Housing	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
Reserves cash backed - Emergency Services	- to be used to fund emergency situations outside working hours for example trees on roads, major
Reserves cash backed - Insurance Claims	- to be used to fund the excess on certain insurance claims.
Reserves cash backed - Other Recreation	- to be used to fund improvements to the recreation facilities and grounds.
Reserves cash backed - Commercial	- to be used to fund future economic development, enhancement & promotion of the district.
Reserves cash backed - Bridge Maintenance & Construction	- to be used to fund future requirements of bridge works.
Reserves cash backed - Swimming Pool	- to be used to fund major improvements/maintenance projects to the swimming pool.
Reserves cash backed - Buildings	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
Reserves cash backed - Aged Accommodation	- to be used to fund future requirements of aged accommodation.
Reserves cash backed - Road Construction	- to set aside contributions from developers.
Reserves cash backed - IT/Office Reserve	- to be used to fund future IT requirements.
Reserves cash backed - Civic Receptions	- to quarantine unspent Refreshments and Receptions' budgets to fund future receptions needs.
Reserves cash backed - Unspent Grants	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
Reserves cash backed - Unspent Community Grants	- for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Estimate
	\$	\$
Governance	350	270
General purpose funding	25,290	17,780
Law, order, public safety	11,295	19,370
Health	859,365	978,660
Education and welfare	115,000	0
Housing	91,490	69,935
Community amenities	202,475	196,095
Recreation and culture	46,295	44,180
Transport	4,335	4,055
Economic services	110,225	94,340
Other property and services	16,720	8,030
	<u>1,482,840</u>	<u>1,432,715</u>

9. GRANT REVENUE

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

By Program:

Operating grants, subsidies and contributions

	2018/19 Budget	2017/18 Estimate
	\$	\$
Governance	150	0
General purpose funding	631,980	1,216,445
Law, order, public safety	361,560	271,020
Education and welfare	7,930	7,590
Housing	1,010	1,350
Recreation and culture	150	90
Transport	92,150	87,645
Economic services	5,805	5,535
Other property and services	11,470	12,440
	<u>1,112,205</u>	<u>1,602,115</u>

Non-operating grants, subsidies and contributions

Law, order, public safety	335,000	0
Recreation and culture	535,000	52,000
Transport	1,096,015	8,209,262
	<u>1,966,015</u>	<u>8,261,262</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Estimate	2017/18 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	28,250	29,455	26,750
- Other funds	24,240	20,380	25,585
Late payment of fees and charges *	0	0	0
Other interest revenue (refer note 1b)	24,050	24,905	22,605
	76,540	74,740	74,940
(b) Other revenue			
Reimbursements (inc discounts, rebates etc)	77,755	88,850	76,350
	77,755	88,850	76,350
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	18,750	17,290	17,250
Other services	1,250	380	1,500
	20,000	17,670	18,750
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	26,470	28,340	28,180
Accrue Interest	(3,830)	(6,960)	(6,860)
	22,640	21,380	21,320
(e) Elected members remuneration			
Meeting fees	73,480	67,000	66,625
Mayor/President's allowance	10,000	7,195	7,190
Deputy Mayor/President's allowance	2,500	1,799	1,800
Travelling expenses	5,680	6,904	4,290
Telecommunications allowance	11,205	10,159	10,485
	102,865	93,057	90,390
(f) Write offs			
General rate	250	235	250
	250	235	250
(g) Operating lease expenses			
Office equipment	0	0	0
Plant and equipment	0	0	0
	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

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 City/Town/Shire of Somewhere 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

Leased assets are depreciated on a straight line 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.

11. MAJOR LAND TRANSACTIONS

(a) 1 Forrest St Development - Aged Accommodation Initiative

(i) Details

There were no major land transactions during 2017-18. During 2018-19 Council will commence to prepare and implement a Major Land Transaction Plan for the development of an aged accommodation precinct (some five homes) at 1 Forrest St Boyup Brook. Alternate sites recognised for this initiative include Hospital Road (for which a Major Land Transaction Plan is available) and Flax Mill/Caravan Park.

(ii) Current year transactions	2018/19 Budget	2017/18 Actual
	\$	\$
Capital revenue		
- Sale/Lease-for-Life of two houses	(450,000)	0
- Reserve Funds	(653,080)	
Capital expenditure		
- Headworks & Development Costs	653,080	0
- Construction of two houses	450,000	0
	0	0

The above expenditure is to be included as an asset in Buildings held for resale. While the first sales of this development may not occur until the 2019-20 financial year, the asset will be classified as current as at 30 June 2019.

(iii) Expected future cash flows

	2018/19	2019/20	2020/21	2021/22	2022/23	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Headworks & Development Costs	653,080	0	0	0	0	653,080
House Construction	450,000	450,000	225,000	0	0	1,125,000
	1,103,080	450,000	225,000	0	0	1,778,080
Cash Inflows						
- Sale/Lease-for-Life of houses	(450,000)	(450,000)	(225,000)	0	0	(1,125,000)
- Reserve Funds	(653,080)	0	0	0	0	(653,080)
	(1,103,080)	(450,000)	(225,000)	0	0	(1,778,080)
Net cash flows	0	0	0	0	0	0

(b) Multi-function Cultural Hub

(i) Details

During 2018-19 Council will commence to prepare and implement a Major Land Transaction Plan for the development of a Multi-function Cultural Hub.

(ii) Current year transactions	2018/19 Budget	2017/18 Actual
	\$	\$
Capital revenue		
- Grants	(525,000)	0
- Council Loan	(175,000)	0
- Community Group Self Supporting Loan	(175,000)	0
- Reserve Funds	(175,000)	0
Capital expenditure		
Facility Construction/Development	1,050,000	0
	0	0

(iii) Expected future cash flows

	2018/19	2019/20	2020/21	2021/22	2022/23	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
	1,050,000	0	0	0	0	1,050,000
	1,050,000	0	0	0	0	1,050,000
Cash Inflows						
- Grants	(525,000)	0	0	0	0	0
- Loans	(350,000)	0	0	0	0	0
- Reserve Funds	(175,000)	0	0	0	0	0
- Self Supporting Loan income	0	(6,180)	(6,180)	(6,180)	(6,180)	(24,720)
	(1,050,000)	(6,180)	(6,180)	(6,180)	(6,180)	(24,720)
Net cash flows	0	(6,180)	(6,180)	(6,180)	(6,180)	1,025,280

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2018-19 financial year.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

13. INTERESTS IN JOINT ARRANGEMENTS

The Shire has a MOU arrangement with the Shire of Donnybrook-Balingup with regard to the provision of Ranger services. Currently the MOU is proposed to conclude in December 2018.

The only assets are a Ranger vehicle and miscellaneous equipment. The Shire's full ownership of the vehicle asset is included in Property, Plant & Equipment is as follows:

	2018	2017
	\$	\$
Non-current assets		
Plant and equipment	35,693	35,693
Less: accumulated depreciation	2,677	0
	0	0

SIGNIFICANT ACCOUNTING POLICIES

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.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The City/Town/Shire of Somewhere's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. 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 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Bonds - Relocated Houses	37,242	0	(10,000)	27,242
Bonds - Council Houses	1,023	0	0	1,023
Deposits - Hall Hire	1,280	0	0	1,280
Fruit Fly Baiting Scheme	5,397	0	(5,397)	0
Deposits - Kerbing	1,400	0	0	1,400
BB Community Foundation	314	0	0	314
Deposits - Road Contributions	9	0	0	9
Interest on Trust Monies	5,244	235	0	5,479
Deposits - Nominations	0	0	0	0
Police Licencing	0	687,600	(687,600)	0
Bonds - Commercial	390	0	0	390
Bonds - Landscaping	2,000	0	(2,000)	0
Construction Training Fund	655	7,575	(7,840)	390
Building Service Levy	888	7,500	(6,800)	1,588
Equipment Hire	385	350	(450)	285
Unclaimed Monies	36	0	0	36
	56,264	703,260	(720,087)	39,437

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the City/Town/Shire of Somewhere 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.

RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019

BY NATURE OR TYPE

NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget	
	\$	\$	\$	
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	301,962	1,708,032	1,604,274
		301,962	1,708,032	1,604,274
Revenue from operating activities (excluding rates)				
Specified area rates	1(e)	0	0	0
Operating grants, subsidies and contributions	9	1,112,205	1,602,115	795,625
Fees and charges	8	1,482,840	1,432,715	1,347,175
Service charges	1(f)	0	0	0
Interest earnings	10(a)	76,540	74,740	74,940
Other revenue	10(b)	77,755	88,850	76,350
Profit on asset disposals	4(b)	0	0	0
		2,749,340	3,198,420	2,294,090
Expenditure from operating activities				
Employee costs		(2,806,605)	(2,565,910)	(2,617,510)
Materials and contracts		(1,661,475)	(1,011,815)	(1,220,242)
Utility charges		(170,500)	(160,530)	(170,655)
Depreciation on non-current assets	5	(3,093,305)	(3,060,195)	(3,060,245)
Interest expenses	10(d)	(22,640)	(21,380)	(21,320)
Insurance expenses		(175,960)	(167,310)	(181,710)
Other expenditure		(261,815)	(217,075)	(194,590)
Loss on asset disposals	4(b)	(16,040)	(48,060)	(65,100)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
		(8,208,340)	(7,252,275)	(7,531,372)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	0	0	0
Loss on disposal of assets	4(b)	16,040	48,060	65,100
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Depreciation on assets	5	3,093,305	3,060,195	3,060,245
Movement in Accrued Expenses		(28,690)	(318,630)	0
Movement in employee benefit provisions (non-current)		(24,875)	2,285	1,721
Amount attributable to operating activities		(2,101,258)	446,087	(505,942)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,966,015	8,261,262	7,832,632
Purchase land held for resale	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(3,267,135)	(965,560)	(2,817,900)
Purchase and construction of infrastructure	4(a)	(1,989,760)	(9,009,132)	(9,026,975)
Proceeds from disposal of assets	4(b)	580,000	256,755	446,380
Amount attributable to investing activities		(2,710,880)	(1,456,675)	(3,565,863)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(53,185)	(38,775)	(41,535)
Proceeds from new borrowings	6	350,000	0	700,000
Proceeds from self supporting loans	6(a)	0	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,069,475)	(2,077,877)	(1,105,370)
Transfers from cash backed reserves (restricted assets)	7(a)	2,879,535	758,994	1,860,195
Amount attributable to financing activities		2,106,875	(1,357,658)	1,413,290
Budgeted deficiency before general rates		(2,705,264)	(2,368,248)	(2,658,515)
Estimated amount to be raised from general rates	1	2,765,796	2,670,210	2,658,515
Net current assets at end of financial year - surplus/(deficit)	2	60,532	301,962	0

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



SHIRE OF BOYUP BROOK

2018-19 CAPITAL PROGRAM - SUMMARY

	Grants	Contributbns	Funding Reserves	Loan	Council	Total	Trade In \$
Land & Buildings - Housing Property	0	0	1,103,080	0	0	1,103,080	
Buildings	525,000	175,000	412,000	175,000	0	1,287,000	
Plant & Equipment	335,000	0	389,800	0	0	724,800	131,000
Furniture & Equipment	0	0	144,905	0	7,350	152,255	
Infrastructure - Roads, Bridges etc	1,001,015	0	0	0	634,465	1,635,480	
Infrastructure - Footpaths & Drainage	95,000	0	0	0	70,000	165,000	
Infrastructure - Other	0	10,000	143,400	0	35,880	189,280	
						5,256,895	
	1,956,015	185,000	2,193,185	175,000	747,695		131,000
							5,387,895

Reserve	
Aged Accom	378,080
Build	974,500
Comm Housing	20,500
Plant	389,800
ICT	72,300
Recreatn	12,065
Commercial	225,855
Swim Pool	120,085
	2,193,185

BUILDINGS - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2018-19 Budget	Grants	Contributns	Funding Reserves	Loan	Council	Total
4 Governance	Members		Chambers - Renewal Program Materials & Contracts	2,500 Paint work & picture rails - carried fwd from 2017-18			2,500 Building Res			2,500
			Admin Building - Renewal Materials & Contracts	100,500 Upgrade toilets & entrance (inc driers)			100,500 Building Res			100,500
			Materials & Contracts	5,000 Paintwork - Corridor			5,000 Building Res			5,000
			Materials & Contracts	3,500 Cabinet work & benches - Customer Services - carried fwd from 2017-18			3,500 Building Res		3,500	
9 Housing	StaffHousing		5 Rogers - Renewal Program	7,500 Internal Paint			7,500 Building Res			7,500
				4,000 Replace front & side gutters			4,000 Building Res			4,000
				5,000 Floor Coverings			5,000 Building Res			5,000
				5,000 Window Treatments			5,000 Building Res			5,000
				1,500 Aircon to Main Bedroom			1,500 Building Res			1,500
			Materials & Contracts	1,500 Ensuit shower door & fittings			1,500 Building Res		1,500	
Other Housing			24a&b Proctor - Renewal Program Materials & Contracts	6,000 Replace Gutters			6,000 Community House Res			6,000
			Materials & Contracts	4,000 Floor Coverings @ 24a			4,000 Community House Res			4,000
			Materials & Contracts	4,500 Interior Paint			4,500 Community House Res			4,500
Other Housing			16a&b Proctor - Renewal Program Materials & Contracts	6,000 Replace Gutters			6,000 Community House Res		6,000	
Other Housing			22a&b Proctor - New Community Housing Materials & Contracts	0			0 Building Res			0
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		Town Hall - Renewal Program Materials & Contracts	3,000 Ladies Restroom - replace water damaged ceiling			3,000 Building Res			3,000
			Materials & Contracts	2,500 Public Toilets - install auto taps (water wise) & driers			2,500 Building Res			2,500
			Materials & Contracts	4,500 Picture Rails			4,500 Building Res			4,500
			Tone Bridge Hall - Renewal Program Materials & Contracts	5,000 Replace Gutters			5,000 Building Res		5,000	
Other Sport & Rec			Facilities to be Decided Materials & Contracts	25,000 Solar Initiative			25,000 Building Res		25,000	
Other Culture			Multi Function Culture Hub Materials & Contracts	1,050,000 Collocates culture groups	525,000	175,000	175,000	175,000	1,050,000	
					\$350k SWDC			Shire Loan 1 @ \$175k		
					\$175k Lotteries			SS Loan @ \$175k - Clubs		

TV & Re-boardcasting

Optus Communications Hut
Materials & Contracts

9,500
1,287,000

9,500 Building Res 9,500
525,000 175,000 412,000 175,000 0 1,287,000

FURNITURE & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	2018-19 Budget	Grants	Contributns	Funding Reserves	Loan	Council	Total
4 Governance	Members	COA	Councillors - ICT Re-New	6,500	Fixed & Portable ICT Devices		6,500	ICT Reserve		6,500
			Materials & Contracts	7,350	Website Renewal				7,350	7,350
			Materials & Contracts							
	Members	COA	Chambers - Furniture & Equipment Re-New	2,500	Catering Equipment - (Wall mounted Urn with filter)		2,500	Building Res		2,500
			Materials & Contracts	2,000	Chambers Furniture		2,000	Building Res		2,000
			Materials & Contracts							
	Administration	COA	Admin Building - ICT Re-New	17,500	Server Replacement		17,500	ICT Reserve		17,500
			Materials & Contracts	5,300	2016 MS Exchange, RDS & Other - Licence upgrade		5,300	ICT Reserve		5,300
			Materials & Contracts	14,000	Server install & MS Exchange & RDS upgrade to MS 2016		14,000	ICT Reserve		14,000
			Materials & Contracts	8,500	MS Office Upgrade x 25 Users		8,500	ICT Reserve		8,500
			Materials & Contracts	10,500	Line of sight Wireless Connection: Admin-Med Ctr-ELC-Depot		10,500	ICT Reserve		10,500
			Materials & Contracts	4,500	ICT Devices: 2 x Portable Devices, 2 x Thin Clients, & Screens		4,500	ICT Reserve		4,500
7 Health	Medical Ctr Services	COA	Admin Building - Furniture & Equipment Re-New	2,500	Furniture & equip @ Admin		2,500	Building Res		2,500
			Materials & Contracts							
			Medical Equipment - Renewal Projects	4,000	2 x ICT Devices @ end of useful life		4,000	Commercial Res		4,000
9 Housing	Other Housing	COA	Materials & Contracts	2,500	Med Centre Equipment - Various		2,500	Commercial Res		2,500
			Materials & Contracts							
			The Lodge - Re-newal Furniture to 17+ Rms	56,605	Kitchens & Robes - Re-furnish the Lodge		56,605	Commercial Res		56,605
11 Recreation & Culture	Swimming Areas	COA	Materials & Contracts		Carried fwd from 2017-18					
			Swimming Pool- New Item	1,500	disability, access & inclusion initiative		1,500	Recreath Res		1,500
12 Transport	Roads, Depot etc	COA	Office furniture & equip - Renew Projects	1,000	Furniture & equip @ Depot		1,000	Building Res		1,000
			Materials & Contracts	3,000	Depot ICT Devices: 1 x Portable Devices + 2 x Thin Client		3,000	ICT Reserve		3,000
			Materials & Contracts	2,500	CC TV		2,500	ICT Reserve		2,500
				<u>152,255</u>	<u>0</u>	<u>0</u>	<u>144,905</u>	<u>0</u>	<u>7,350</u>	<u>152,255</u>
										0

INFRASTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2018-19 Budget	Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		Re-Sheeting - Renewal Projects								
			Dinninup East Rd	Salaries	15,270 W&S						
				PWOH	15,730						
				Plant	18,680						
				Materials	11,200						
				Contracts	6,070					66,950	66,950
12			Re-Sheeting - Renewal Projects	Flax Rd							
				Salaries	10,690 W&S						
				PWOH	11,010						
				Plant	12,150						
				Materials	8,800						
				Contracts	3,700					46,350	46,350
12			RTR - Renewal Projects	McAlinden Rd - Seal & Construct							
				Salaries	30,785 W&S						
				PWOH	31,705						
				Plant	22,960						
				Materials	61,550						
				Contracts	5,000	152,000					152,000
12			RTR - Renewal Projects	Kulikup North Rd - Reconstruct & Seal							
				Salaries	26,385 W&S						
				PWOH	27,180						
				Plant	19,435						
				Materials	64,400						
				Contracts	2,600	140,000					140,000
12			RTR - Renewal Projects	Area Rd - Reseal							
				Salaries	640 W&S						
				PWOH	660						
				Plant	490						
				Materials	0						
				Contracts	3,210	5,000					5,000
12			RTR - Renewal Projects	Jayes Rd - Gravel Re-Sheet							
				Salaries	19,790 W&S						
				PWOH	20,385						
				Plant	20,825						
				Materials	14,000						
				Contracts	0	75,000					75,000
12			RTR - Renewal Projects	6 Mile Rd - Gravel Re-Sheet							
				Salaries	9,620 W&S						
				PWOH	9,910						
				Plant	7,100						
				Materials	4,800						
				Contracts	0	31,430				415	31,430

INFRASTRUCTURE - FOOTPATHS & DRAINAGE

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2018-19 Budget	Grants	Contributms	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		Footpath/Cycle Way	Salaries PWOH Plant Materials Contracts	Street to be determined 975 1,025 0 0 60,000	30,000				30,000	60,000
12 Transport	RTR - Renewal Projects		Drainage - Renewal	Salaries PWOH Plant Materials Contracts	Hospital Rd 0 0 0 40,000	40,000				0	40,000
12 Transport	RTR - Renewal Projects		Drainage - Renewal	Salaries PWOH Plant Materials Contracts	Abel St @ Office 0 0 0 0 25,000	25,000				0	25,000
12 Transport	BB - Renewal Projects		Drainage - Renewal	Salaries PWOH Plant Materials Contracts	Various Rural & Other 10,050 10,355 7,100 8,580 3,915					40,000	40,000
					M&C						
					<u>165,000</u>	<u>95,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>70,000</u>	<u>165,000</u>
										Check Sum	0

INFRASTRUCTURE - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2018-19 Budget	Grants	Contributns	Funding Reserves	Loan	Council	Total
5 Law Order & Safety	Fire Prevention	COA	Dam Reconstruction	4,380	DFES Grant carried fwd from 2015-16				4,380	4,380
			Materials & Contracts							
Health	Administration	COA	Sewerage Pond	7,500	Upgrade Security Fence & Gates				7,500	7,500
			Materials & Contracts							
7	Medical Centre	COA	Disabled Carpark to Rear - Upgrade	1,645			1,645	Commercial Res		1,645
			Salaries	675			675	Commercial Res		675
			PWOH	560			560	Commercial Res		560
			Plant	6,870	9,750 - carried fwd from 2017-18		6,870	Commercial Res		6,870
Community Amenities	Cemetery	COA	Renewal Program - replace/repair kerbing	4,000					4,000	4,000
			Materials & Contracts							
11 Recreation & Culture	Swimming Areas	COA	Swimming Pool - Revitalisation Project	130,650	Water Playground		130,650	\$120,085 Swim Pool Res		130,650
			Materials & Contracts					\$10,565 Other Rec Reserve		
Recreation	Recreation	COA	Recreation Grounds - Upgrade	500	Retic upgrade to Connolly St grassed area				500	500
			Wages	500					500	500
			PWOH	1,460					1,460	1,460
			Plant	1,540					1,540	1,540
Other Culture	Other Culture	COA	Median Strip - Street Scaping	500					500	500
			Wages	500					500	500
			PWOH	1,460					1,460	1,460
			Plant	3,540					3,540	3,540
13 Economic Development	Tourism	COA	War Memorial - Stage 2 Upgrade	20,000		10,000				20,000
			Materials & Contracts							
13 Economic Development	Tourism	COA	Flax Mill/Caravan Pk - Upgrade	3,000	retic upgrade cntd		3,000	Commercial Res		3,000
			Materials & Contracts							
				<u>189,280</u>		<u>10,000</u>	<u>143,400</u>	<u>0</u>	<u>35,880</u>	<u>189,280</u>
										0

SHIRE OF BOYUP BROOK

RESERVES NOTE DETAIL TO THE BUDGET

FOR THE YEAR ENDING 30TH JUNE 2019

	2017-18 Budget \$	2017-18 Estimated \$	2018-19 Budget \$	
6. RESERVES				
(a) Leave Reserve				
Opening Balance	48,380	48,377	49,245	
Amount Set Aside / Transfer to Reserve	790	868	470	
Amount Used / Transfer from Reserve	0	0	0	
	<u>49,170</u>	<u>49,245</u>	<u>49,715</u>	
(b) Plant Reserve				
Opening Balance	482,960	482,960	219,700	
Amount Set Aside / Transfer to Reserve	347,000	347,000	347,000	annual transfer to Reserve
Amount Used / Transfer from Reserve	(699,170)	(610,260)	(389,800)	toward funding Capital Plant acquisitions
	<u>130,790</u>	<u>219,700</u>	<u>176,900</u>	
(c) Depot Reserve				
Opening Balance	0	0	0	
Amount Set Aside / Transfer to Reserve	0	0	0	
Amount Used / Transfer from Reserve	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	
(d) Community Housing Reserve				
Opening Balance	75,195	75,194	93,950	
Amount Set Aside / Transfer to Reserve	30,325	36,191	33,825	interest & rental income
Amount Used / Transfer from Reserve	(18,175)	(17,435)	(37,525)	\$12k Gutters, \$8,500 Paint & Floors @ 24a Proctor, less operating costs
	<u>87,345</u>	<u>93,950</u>	<u>90,250</u>	
(e) Emergency Services Reserve				
Opening Balance	11,795	11,799	12,010	
Amount Set Aside / Transfer to Reserve	190	211	115	interest
Amount Used / Transfer from Reserve	0	0	0	
	<u>11,985</u>	<u>12,010</u>	<u>12,125</u>	
(f) Bushfire Radio Reserve				
Opening Balance	0	0	0	
Amount Set Aside / Transfer to Reserve	0	0	0	
Amount Used / Transfer from Reserve	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	
(g) Insurance Claims Reserve				
Opening Balance	14,380	14,381	14,640	
Amount Set Aside / Transfer to Reserve	235	259	140	interest
Amount Used / Transfer from Reserve	0	0	0	
	<u>14,615</u>	<u>14,640</u>	<u>14,780</u>	
(h) Other Recreation Reserve				
Opening Balance	76,400	76,395	77,765	
Amount Set Aside / Transfer to Reserve	17,745	2,470	745	interest
Amount Used / Transfer from Reserve	(26,500)	(1,100)	(12,065)	\$10,565 towards Kiddies Pool, \$1,500 Pool Furniture
	<u>67,645</u>	<u>77,765</u>	<u>66,445</u>	
(i) Commercial Reserve				
Opening Balance	469,930	469,932	514,500	
Amount Set Aside / Transfer to Reserve	139,565	105,811	4,915	interest
Amount Used / Transfer from Reserve	(146,650)	(61,243)	(225,855)	\$9,750 Med Ctr Car Park, \$3k Flax Mill Retic, \$6,500 Med Ctr ICT & Equip, \$56,605 Lodge Fixtures & Fits, \$150k 1 Forrest Headworks
	<u>462,845</u>	<u>514,500</u>	<u>293,560</u>	

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDING 30TH JUNE 2019

6. RESERVES	2017-18 Budget \$	2017-18 Estimated \$	2018-19 Budget \$	
(j) Infrastructure Reserve				
Opening Balance	0	0	0	
Amount Set Aside / Transfer to Reserve	0	0	0	
Amount Used / Transfer from Reserve	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	
(k) Bridge Maintenance & Construction Reserve				
Opening Balance	145	150	155	
Amount Set Aside / Transfer to Reserve	5	5	0	
Amount Used / Transfer from Reserve	0	0	0	
	<u>150</u>	<u>155</u>	<u>155</u>	
(l) Medical Services Reserve				
Opening Balance	0	0	0	
Amount Set Aside / Transfer to Reserve	0	0	0	
Amount Used / Transfer from Reserve	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	
(m) Swimming Pool Reserve				
Opening Balance	32,000	32,000	118,975	
Amount Set Aside / Transfer to Reserve	36,520	88,575	1,135	interest
Amount Used / Transfer from Reserve	(68,000)	(1,600)	(120,085)	towards the Kiddies Pool Renewal
	<u>520</u>	<u>118,975</u>	<u>25</u>	
(n) Town Hall Reserve				
Opening Balance	0	0	0	
Amount Set Aside / Transfer to Reserve	0	0	0	
Amount Used / Transfer from Reserve	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	
(o) Administration Centre Reserve				
Opening Balance	0	0	0	
Amount Set Aside / Transfer to Reserve	0	0	0	
Amount Used / Transfer from Reserve	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	
(p) Building Reserve				
Opening Balance	17,830	17,680	740,590	
Amount Set Aside / Transfer to Reserve	471,120	768,202	632,075	interest + \$450k Aged Accommodation sale/lease 4 life
Amount Used / Transfer from Reserve	(467,090)	(45,292)	(974,500)	+ \$175,000 Community Hub
	<u>21,860</u>	<u>740,590</u>	<u>398,165</u>	
(q) Aged Accommodation Reserve				
Opening Balance	368,590	368,590	374,575	
Amount Set Aside / Transfer to Reserve	6,025	6,625	3,575	interest
Amount Used / Transfer from Reserve	(374,610)	(640)	(378,080)	\$378,080 toward the Aged Accommodation development
	<u>5</u>	<u>374,575</u>	<u>70</u>	
(r) Road Contributions Reserve				
Opening Balance	27,050	27,052	27,540	
Amount Set Aside / Transfer to Reserve	440	488	265	interest
Amount Used / Transfer from Reserve	0	0	0	
	<u>27,490</u>	<u>27,540</u>	<u>27,805</u>	

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDING 30TH JUNE 2019

6. RESERVES	2017-18 Budget \$	2017-18 Estimated \$	2018-19 Budget \$	
Opening Balance	9,750	9,750	38,425	
Amount Set Aside / Transfer to Reserve	50,410	50,097	33,885	interest + \$6,500 Cr ICT, \$5,500 Depot ICT,
Amount Used / Transfer from Reserve	(60,000)	(21,422)	(72,300)	\$21,520 Admin ICT
	<u>160</u>	<u>38,425</u>	<u>10</u>	\$72,300 toward ICT Re-new
(x) Civic Receptions Reserve - NEW				
Opening Balance	5,000	5,000	13,075	
Amount Set Aside / Transfer to Reserve	5,000	8,075	5,000	interest + \$4,875
Amount Used / Transfer from Reserve	0	0	0	
	<u>10,000</u>	<u>13,075</u>	<u>18,075</u>	
(y) Unspent Grants Reserve				
	0	0	655,020	
	0	655,020	6,255	interest
	0	0	(661,275)	transfer to consolidated revenue
	<u>0</u>	<u>655,020</u>	<u>0</u>	
(x) Unspent Community Grants Reserve				
	0	0	7,980	
	0	7,980	75	interest
	0	0	(8,050)	Contributn to 2018-19 Donations
	<u>0</u>	<u>7,980</u>	<u>5</u>	
Total Reserves	<u>884,580</u>	<u>2,958,145</u>	<u>1,148,085</u>	
	26,750	29,455	28,250	

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

In 2018-19 Council will revalue some road infrastructure, building & plant & equipment assets. The amount of any revaluation adjustment at 30 June 2019 is not known. Any transfer to or from an asset revaluation surplus will be a non-cash transaction (treated as Other Comprehensive Income) and as such, will have no impact on this budget document.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDING 30TH JUNE 2019

	2017-18 Budget \$	2017-18 Estimated \$	2018-19 Budget \$	
b. RESERVES (Continued)				
summary of Transfers To Cash Backed Reserves				
Transfers to Reserves				
Leave Reserve	790	868	470	
Plant Reserve	347,000	347,000	347,000	
Depot Reserve	0	0	0	
Community Housing Reserve	30,325	36,191	33,825	
Emergency Services Reserve	190	211	115	
Bushfire Radio Reserve	0	0	0	
Insurance Claims Reserve	235	259	140	
Recreation Facilities Reserve	17,745	2,470	745	
Commercial Reserve	139,565	105,811	4,915	
Infrastructure Reserve	0	0	0	
Bridge Maintenance & Construction Reserve	5	5	0	
Medical Services Reserve	0	0	0	
Swimming Pool Reserve	36,520	88,575	1,135	
Town Hall Reserve	0	0	0	
Administration Centre Reserve	0	0	0	
Building Maintenance Reserve	471,120	768,202	632,075	
Aged Accommodation Reserve	6,025	6,625	3,575	
Road Contributions Reserve	440	488	265	
IT/Office Equipment Reserve	50,410	50,097	33,885	
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	5,000	8,075	5,000	
Unspent Grants Reserve	0	655,020	6,255	
Unspent Community Grants Reserve	0	7,980	75	
	<u>1,105,370</u>	<u>2,077,877</u>	<u>1,069,475</u>	
Transfers from Reserves				
Leave Reserve	0	0	0	
Plant Reserve	(699,170)	(610,260)	(389,800)	
Depot Reserve	0	0	0	
Community Housing Reserve	(18,175)	(17,435)	(37,525)	
Emergency Services Reserve	0	0	0	
Bushfire Radio Reserve	0	0	0	
Insurance Claims Reserve	0	0	0	
Recreation Facilities Reserve	(26,500)	(1,100)	(12,065)	
Commercial Reserve	(146,650)	(61,243)	(225,855)	
Infrastructure Reserve	0	0	0	
Bridge Maintenance & Construction Reserve	0	0	0	
Medical Services Reserve	0	0	0	
Swimming Pool Reserve	(68,000)	(1,600)	(120,085)	
Town Hall Reserve	0	0	0	
Administration Centre Reserve	0	0	0	
Building Maintenance Reserve	(467,090)	(45,292)	(974,500)	
Aged Accommodation Reserve	(374,610)	(640)	(378,080)	
Road Contributions Reserve	0	0	0	
IT/Office Equipment Reserve	(60,000)	(21,422)	(72,300)	
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	0	0	0	
Unspent Grants Reserve	0	0	(661,275)	
Unspent Community Grants Reserve	0	0	(8,050)	
	<u>(1,860,195)</u>	<u>(758,992)</u>	<u>(2,879,535)</u>	
Total Transfer to/(from) Reserves	<u>(754,825)</u>	<u>1,318,885</u>	<u>(1,810,060)</u>	
	-592,255	854,075	-1,246,000	
	884,580	2,958,145	1,148,085	0 Check Sum

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDING 30TH JUNE 2017

6. 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:

Leave Reserve

- to be used to fund annual, long service leave and redundancy requirements.

Plant Reserve

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

Depot Reserve

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

Community Housing Reserve

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

Emergency Services Reserve

- to be used to fund emergency situations outside working hours for example trees on roads, major flooding, car accidents and supply of services/materials deemed necessary in an emergency.

Bush Fire Radios Reserve

- to be used to fund bush fire radio change over, future radio requirements, and to maintain the bush fire radio tower.

Insurance Claims Reserve

- to be used to fund the excess on certain insurance claims.

Recreation Facilities Reserve

- to be used to fund improvements to the recreation facilities and grounds.

Commercial Reserve

- to be used to fund future economic development, enhancement & promotion of the district.

Infrastructure Reserve

- to be used to fund the development of infrastructure in the shire.

Bridge Maintenance & Construction Reserve

- to be used to fund future requirements of bridge works.

Medical Services Reserve

- to be used to fund medical services requirements.

Swimming Pool Reserve

- to be used to fund major improvements/maintenance projects to the swimming pool.

Town Hall Reserve

- to be used to fund major improvements/maintenance projects.

Administration Centre Reserve

- to be used to fund major improvements/maintenance projects.

Buildings Reserve

- to be used to fund future maintenance of shire owned buildings, including heritage buildings.

Aged Accommodation Reserve

- to be used to fund future requirements of aged accommodation.

Road Contribution Reserve

- to set aside contributions from developers.

IT/Office Equipment Reserve

- to be used to fund future IT requirements.

Transfer Station Reserve

- to be used to fund future upgrades to the Waste Transfer Station.

Caravan Park Reserve

- to be used to fund future upgrades to the Caravan Park.

Flaxmill Sheds Reserve

- to be used to fund future upgrades and maintenance of the large sheds.

Library Reserve

- to be used to fund future furniture needs.

Civic Receptions Reserve

- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.

Unspent Grants Reserve

- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.

Unspent Community Grants Reserve

- to quarantine unspent Community Grants/MOU's (2% of Rates), to fund extraordinary Community Donations/MOU's.

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

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Rates & Debtor Charges					
<i>Schedule 3</i>					
Overdue Rates Interest Charge	Council		No	11%	per annum
Interest on Instalments	Council		No	5.50%	per annum
Administration Fee on Instalment Arrangements - each for instalments 2, 3 & 4	Council		No	\$ 13.90	
Administration Fee on Instalment (Rates) Special Arrangements	Council		No	\$ 34.00	
Rate Enquiry Fee (written-Enquiry & Advice of Sale [EAS])	Council		Yes	\$ 77.25	
Rate Enquiry Fee (EAS - Including Orders & Requisitions)	Council		Yes	\$ 116.90	
Rate Notice Reprint/ Reproduction Fee	Council		Yes	\$ 23.70	
WA State Gov't ESL Fee - As advised by FESA	Statutory		No		
Enquiries not of a general nature requiring research	Council		Yes	\$ 43.50	per hour
Governance/Administration Charges					
<i>Schedule 4</i>					
Staff Time Charges & Secretarial Services (Time permitting)					
Research - Historical/Cemetery Information - Per Hour Fee This also involves Research for Building Plans, etc	Council		Yes	\$ 43.50	
Sale of Photocopies					
A4 single sided					
1 – 9 copies - per page	Council		Yes	\$ 0.55	
10 – 50 copies - per page	Council		Yes	\$ 0.55	
50+ page (of same doc) - charge per page	Council		Yes	\$ 0.55	
A4 double sided					
1 – 9 copies	Council		Yes	\$ 0.75	
10 – 50 copies	Council		Yes	\$ 0.75	
50+ (of same doc)	Council		Yes	\$ 0.75	
A3 single sided					
1 – 9 copies	Council		Yes	\$ 0.75	
10 – 50 copies	Council		Yes	\$ 0.75	
50+ (of same doc)	Council		Yes	\$ 0.75	
A3 double sided					
1 – 9 copies	Council		Yes	\$ 1.10	
10 – 50 copies	Council		Yes	\$ 1.10	
50+ (of same doc)	Council		Yes	\$ 1.10	
[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	\$ 1.60	
A3 Size	Council		Yes	\$ 2.65	
Topographic					
A4 Size-Per Page Charge	Council		Yes	\$ 3.70	
A3 Size - Per Page Charge	Council		Yes	\$ 6.35	
Freedom of Information Charges					
Personal information or amendment of personal information about yourself [not allowed information on others]	Statutory		No		
Application for documents (which are non-personal in nature) – Application fee	Statutory		No	\$ 30.00	
Costs associated with dealing with an application	Statutory		No	\$ 30.00	
Supervision by staff when access is given to view documents	Statutory		No	\$ 30.00	
Staff preparation of a transcript or make photocopies	Statutory		No	\$ 30.00	
Staff for performing the photocopying	Statutory		No	\$ 30.00	
Photocopies in relation to a FOI request	Statutory		Yes	\$ 0.20	
Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents	Statutory				Actual Cost
Delivery, packaging & postage charge	Statutory				Actual Cost
<ul style="list-style-type: none"> 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	\$ 175.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Law, Order & Public Safety					
<i>Schedule 5</i>					
Fire prevention (GST included)					
Sale of Fire Maps - Cost per map [non laminated]	Council		Yes	\$ 19.00	
Hazard Reductions - Cost per lot up to 1000m2	Council		Yes	\$ 562.00	
Hazard Reductions - Lots in excess of 1000m2	Council		Yes	\$ 849.00	
Arrange Firebreaks work: Non-Compliant Land-Admin Fee	Council		Yes		
Firebreak Creation - Contract Work - Actual Cost	Council		Yes		
Infringements - Fire related	Statutory		No	\$ 250.00	
Vehicle Impound					
Towage - at cost plus 30% administration fee	Council		No	At cost + 30% Administration fee	
Poundage per day	Council		No	\$9.50 / day	
Parking & Parking Facilities					
Parking Infringements	Council			As per local law - refer Schedule 2	
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	
3 Years	Statutory		No	\$ 120.00	
Lifetime	Statutory		No	\$ 250.00	
Registration - Dangerous Dog					
1 Year - NO Pensioner Concession	Statutory		No	\$ 50.00	
Registration - Dog in approved kennel establishment					
	Statutory		No	\$ 200.00	
Registration - Sterilised Dog					
1 Year	Statutory		No	\$ 20.00	
3 Years	Statutory		No	\$ 42.50	
Lifetime	Statutory		No	\$ 100.00	
Working Dog	Statutory		No	1/4 fee	
Pensioner Concession	Statutory		No	1/2 fee	
Replacement Registration Tag	Statutory		Yes	\$ 2.10	
[Note: Permits required for keeping of 3 or more Cats]					
Pound Fees (Inclusive of GST)					
Seizure and impounding of Dogs [or Cat, where necessary]	Council		Yes	at cost + 30% administration fee	
Destruction/disposal of Dog or Cat	Council		Yes	at cost + 30% administration fee	
Trap Hire Fee - per hire	Council		Yes	\$ 8.00	
Trap Hire - Bond [Refundable on Return]	Council		No	\$ 51.50	
Sustenance Fee for Impounded Dog	Council		Yes	\$ 20.50	
Sustenance Fee for Impounded Cat	Council		Yes	\$ 20.50	
Other Fees - Dogs					
Application to keep more than two dogs	Council		No	\$ 223.00	
Impounding Fees - Straying Animals					
Impounded between 6am and 6pm					
Entire horses, mules, asses, camels, bulls or boars	Council		Yes	at cost + 30% administration fee	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	Council		Yes	at cost + 30% administration fee	
Wethers, ewes, lambs, goats, per head	Council		Yes	at cost + 30% administration fee	
Late Impoundment-After 6pm before 6am next day					
Entire horses, mules, asses, camels, bulls or boars	Council		Yes	at cost + 30% administration fee	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	Council		Yes	at cost + 30% administration fee	
Wethers, ewes, lambs, goats	Council		Yes	at cost + 30% administration fee	
No charge is payable in respect of a suckling animal under the age of 6 months running with its mother.					
The above fees include driving, leading or otherwise transporting the animal or animals no more than a distance of 3 kms. Where the distance is more than 3 kms, and additional charge of 65 cents for each 1.0 kms, or part thereof, in excess of 3 kms shall be paid to the ranger for each animal impounded, other than a suckling animal.					
If the amounts are increased, decreased, or otherwise varied, the amounts as so increased, decreased, or varied are chargeable & payable					
Sustenance fees					
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head	Council		Yes	at cost + 30% administration fee	
Registration - Cats					
<i>ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)</i>					
1 Year	Statutory		No	\$ 20.00	
3 Years	Statutory		No	\$ 42.50	
Lifetime	Statutory		No	\$ 100.00	
PENSIONER CONCESSION					
	Statutory		No		

**SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019**

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Health					
<i>Schedule 7</i>					
Food Legislation					
▪ Notification Fee	Council		No	\$ 37.10	
▪ Registration Fee	Council		No	\$ 187.25	
▪ Annual Inspection Fee (medium and low risk business)	Council		No	\$ 84.85	
▪ Septic Tank Application	Statutory		No	\$ 118.00	
▪ Septic Tank 'Permit to Use' Certificate	Statutory		No	\$ 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	
Lodging Houses					
Application/Renewal Registration					
Serviced Apartments					
▪ Lodging House	Council		No	\$ 297.00	
▪ Holiday Accommodation (Chalets etc)	Council		No	\$ 297.00	
Food Businesses					
Inspection fees	Council		No		
Traders, Thoroughfares & Public Places Local Law					
▪ Festivals - Food Stallholders - Event Permit	Council		No	\$ 37.00	
▪ Festivals - Other Stallholders - Event Permit	Council		No	\$ 37.00	
▪ Traders (Outdoor Eating Facilities) Annual Fee	Council		No	\$ 187.00	
▪ Traders (Outdoor Eating Facilities) Event Fee	Council			\$65.00 + \$6.20 per square metre of public area used	
Temporary Caravan Park Licence	Statutory		No	\$ 100.00	
Caravan Camping Sites Annual Inspection Fee	Council		No	\$ 297.00	
Water Testing (per bacteriological sample) - where not as part of a public health response	Council		Yes	\$ 87.00	
Certificates					
<i>Public Building Certificate of Approval</i>					
▪ Licensed Premises	Council		No	\$ 212.20	
▪ Other Premises	Council		No	\$ 187.45	
<i>Section 39 Certificate (Liquor Licence Premises)</i>					
▪ Permanent Facilities	Council		No	\$ 125.15	
▪ Temporary Facilities (excluding Shire Halls)	Council		No	\$ 62.30	
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	\$ 40.50	
Consultations - Standard MBS Item 23	Council		No	\$ 75.00	
Consultations - Long [MBS Item 36]	Council		No	\$ 116.00	
Consultations – Extra Long [MBS Item 44]	Council		No	\$ 162.00	
Administration fee - missed appointments	Council		Yes	\$ 82.50	
Reports for Third Parties	Council		Yes	\$ 309.50	per hour
Employment Medical	Council		Yes	\$ 161.00	
Repeat Prescription Fee - private patients	Council		No	\$ 10.00	
Repeat Prescription Fee - bulk billed patients	Council		No	\$ 5.00	
Repeat Referral Fee - without seeing the Doctor	Council		No	\$ 10.00	
Education and Welfare					
<i>Schedule 8</i>					
Boyup Brook Early Learning Centre					
Daily fee	Council		No	\$ 75.00	
Above fee is prior to any subsidies that are applied for eligible parents from the Department of Human Services (Centrelink)					
Late Collection fee			No	\$1.00 per minute per child of the same family	
Library Fees & Charges (Inc of GST)					
Administration fee for lost/damaged book	Council		Yes	\$ 7.00	
Administration for overdue book (>6 Weeks)	Council		Yes	\$ 7.00	
Replacement of lost book as per LISWA depreciated value table	LISWA		Yes		

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Community Amenities					
	<i>Schedule 10</i>				
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 Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Council imposes Rubbish Removal Charges in accordance with the Waste Avoidance & Resource Recovery Act, 2007.					
Receiving of Commercial waste from outside the district is to be by Council approval					
Boyup Brook Townsite & Environs (prescribed area)					
Kerbside service charge for 1x240litre MGB collected once per week (52 times/year) (GST FREE)	Council		No	\$ 224.55	
Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year) (GST FREE)	Council		No	\$ 112.25	
Additional service 1x240litreMGB collected once per week (52 times/year)	Council		No	\$ 224.55	
Additional service for recycling of 1x240litreMGB collected once per fortnight (26 times/year)	Council		No	\$ 112.25	
Waste Collection Rate - per property in the district	Council		No	\$ 0.0003	cents in \$
Waste Collection Rate - minimum per property	Council		No	\$ 21.65	minimum
Note 1: Pro-rata collection service charges apply from the 1 st of the month following the delivery of the bin (occupiers requiring a					
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					
Note 3: When a Service is provided to a property which is outside an urban area, & the landowner/tenant & the Council agree on a					
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					
Rubbish Removal Pass - (20 x 240 MGBs or equivalent pa)	Council		Yes	\$ 43.00	
Rubbish Removal Pass - (10 x 240 MGBs or equivalent pa)	Council		Yes	\$ 26.00	
1 x 240 litre Mobile Garbage Bin (& units of 240 litre after)	Council		Yes	\$ 12.00	
Sedan / Station-wagon - 4WD - Boot Load	Council		Yes	\$ 12.00	
Van - Utility - Trailer (not exceeding 1.8mx1.2m)	Council		Yes	\$ 31.00	
Small Truck (2-4 tonne)	Council		Yes	\$ 64.00	
Medium Truck (4-6 tonne)	Council		Yes	\$ 76.00	
Truck (6-8 tonne)	Council		Yes	\$ 87.00	
Truck (8 plus tonne single axle)	Council		Yes	\$ 137.00	
Truck (8 plus tonne dual axle)	Council		Yes	\$ 163.00	
Truck (semi trailer 20m ³ capacity)	Council		Yes	\$ 314.00	
Bulk Bins (3m ³ or less)	Council		Yes	\$ 64.00	
Bulk Bin (3m ³ - 6m ³)	Council		Yes	\$ 76.00	
Bulk Bin (6m ³ -10m ³)	Council		Yes	\$ 88.00	
Bulk Bin (exceeding 10m ³)	Council		Yes	\$ 163.00	
Asbestos Sheets - 2 m2 or less	Council		Yes	\$ 22.00	
Asbestos - 1 m3; Minimum Charge	Council		Yes	\$ 163.00	Minimum
Asbestos (\$159.50 for 1 st m ³ then \$29.50 per m ³ there-after)	Council		Yes	\$ 163.00	
Plastic Drums (not included in drum muster collection)	Council		Yes	\$ 6.00	Per 20 litre
Greenwaste: Van - Utility - Trailer (not exceeding 1.8m x 1.2m)	Council				
Note. Residential Recyclable of uncontaminated green waste, aluminium, steel cans, newspaper, plastic containers, bottles, glass					
RECYCLING FROM COMMERCIAL PREMISES					
small trailer 1.2 x 1.8 x .5 (ie 1 cubic metre)	Council		Yes	\$ 13.00	
large trailer (2 cubic metres)	Council		Yes	\$ 31.00	
SEPTIC DISPOSALS/LIQUID WASTE -					
Liquid Waste originating from outside Shire of Boyup Brook	Council		Yes	\$ 60.00	per m3
Liquid Waste from Shire of Boyup Brook	Council		Yes	\$ 10.00	per m3
Portable Ablution Block hire - 6 x pans + urinal (week minimum)	Council		Yes	\$ 60.00	per day
Ablution block pump out fee	Council		Yes	At cost + 30% administration fee	
BOND - per ablution block	Council		No	\$ 310.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
<u>Town Planning</u>					
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					
1(a) not more than \$50,000	Statutory		No	\$147.00	
1(b) more than \$50,000 but not more than \$500,000	Statutory		No	0.32% of the cost of development	
1(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	
1(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	
1(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	
1(f) more than \$21.5 million	Statutory		No	\$34,196.00	
Penalty fee for Retrospective Approvals shall be 3 x the calculated Planning Fee		If the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application fee, making the total fee payable for an application subject to a penalty three times the application fee under paragraph (a), (b), (c), (d), (e) or (f)			
3. Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory		Yes	\$739.00	
4. Determining an application for extractive industry where the development has commenced or been carried out.	Statutory		Yes	The Fee in item 1 plus, by way of penalty, twice that fee	
5A.. Determining an application to amend or cancel development approval	Statutory		No	\$295.00	
5. Providing a subdivision clearance for ;					
5 (a) Not more than 5 lots; Charge per Lot	Statutory		No	\$73.00	per lot
5. b) More than 5 lots but not more than 195 lots; [1st 5 Lots to be as per 5(a), 5above: 6-195 lots, Charge per Lot	Statutory		No	\$73.00	first 5 lots then \$35.00 per lot
5. (c) More than 195 lots	Statutory		No	\$7,393.00	
6. Determining an initial application for home occupation where the home occupation has not commenced.	Statutory		No	\$222.00	
7. Determining an initial application for home occupation where the home occupation has commenced.	Statutory		No	Fee in item 6 plus by way of penalty, twice that fee	
8. Determining an application for the renewal of a home occupation where the application is made before the approval has expires.	Statutory		No	\$73.00	
9. Determining an application for the renewal of a home occupation where the application is made after the approval has expired.	Statutory		No	Fee in item 6 plus by way of penalty, twice that fee	
10. Determining an application for a change of use or for an alteration or extension or change of non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out			No	\$295.00	
11. Determining an application for a change of use or for an alteration or extension or change of non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has not commenced or been carried out			No	The fee in item 10 plus by way of penalty, twice that fee	
120 Providing a zoning certificate	Statutory		No	\$73.00	
13. Replying to a property settlement questionnaire	Statutory		No	\$73.00	
14. Providing written planning advice	Statutory		No	\$73.00	

**SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019**

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Town Planning (continued)					
Amendments to Planning Applications					
Minor Amendment fee estimate	Statutory		Yes	If amendment not initiated by Council \$500 refunded	
Major Amendment fee estimate	Statutory		Yes	If amendment not initiated by Council \$2,000 refunded	
The fee estimate is based upon the following hourly charges and where they exceed the above "estimate", then Council may require the balance to be paid.					
Advertising costs are not included in this estimate.					
Executive/Shire Planner	Statutory		Yes	\$ 88.00 per hour	Planning and Development Regulations 2009
Manager/Senior Planner	Statutory		Yes	\$ 66.00 per hour	
Planning Officer, Environmental Health Officer or other officer with qualifications relevant to request	Statutory		Yes	\$ 36.86 per hour	
Other staff	Statutory		Yes	\$ 45.85	
Secretary/administration	Statutory		Yes	\$ 30.20 per hour	
[NB: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]					
Structure Plans					
Advertising Costs					
• Local newspaper;	Council			100% Cost Recovery	
• West Australian; or	Council			100% Cost Recovery	
• Government Gazette.	Council			100% Cost Recovery	
Goods and Services Tax (GST)					
The Goods and Services Tax (GST) <u>does not</u> 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) <u>does</u> apply to the following Planning Services:-					
• property settlement questionnaires;					
• written planning advice.					
• scheme amendments; and					
• structure plans.					
PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)					
Local Newspaper Advertising	Council		Yes	100% Cost Recovery	
Notes:					
• Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)					
• If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)					
• Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by					
• Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application					

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
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	\$ 655.00	
Copy of Town Planning Scheme Text (<i>includes GST</i>)	Council		Yes	\$ 30.00	
Copy of Local Planning Strategy (colour)(<i>includes GST</i>)	Council		Yes	\$ 143.00	
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	\$ 261.00	
Where building is located within South-West Region:	Council		Yes	\$ 457.00	
Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:	Council		Yes	\$ 894.00	
Where building is located greater than 3 hours drive from Boyup Brook: (including travelling, inspection time)	Council		Yes	\$ 131.00	per hour
Planning/Development Bonds:					
Relocated Dwellings	Council		No	\$ 5,000.00	
Relocated Outbuildings	Council		No	\$ 515.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
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	\$ 1,014.00	
Interment of a child (under 13 years) including registration fee	Council		Yes	\$ 518.00	
Interment of any stillborn child in ground set aside for that purpose [includes Res. Fee]	Council		Yes	\$ 268.00	
Interment that requires manual grave digging - including registration fee	Council		Yes	\$ 2,057.00	
Extra Charges					
Interment on a Saturday, Sunday or Public Holiday	Council		Yes	\$ 411.00	
Reservation Fee of specific site (Reserve for 25 Yrs)	Council		Yes	\$ 313.00	
Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment; Undertakers are to arrange such matters)	Council		Yes	\$ 94.00	
Administration fee-Re-open Grave for 2nd interment	Council		Yes	\$ 94.00	
Placement of Ashes					
Placement in single niche including standard bronze plaque and inscription	Council		Yes	\$ 480.00	
Placement in double niche including standard bronze plaque and first inscription	Council		Yes	\$ 686.00	
Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council		Yes	\$ 249.00	
Reservation of specific site in Niche Wall	Council		Yes	\$ 150.00	
Placement of Ashes into existing gravesite	Council		Yes	\$ 249.00	
Place Ashes into new gravesite [+ Res. Fee: See Above]	Council		Yes	\$ 249.00	
Transfer of Ashes to a new position (plus cost of plaques if required) [Note: This fee does not include new Plaque]	Council		Yes	\$ 249.00	
Removal of Ashes from Cemetery to authorised family member	Council		Yes	\$ 156.00	
Miscellaneous Fees					
				\$ -	
Funeral Directors & Monumental Masons Annual Lic. Fee	Council		Yes	\$ 156.00	
Single Funeral Permit [Applicable to Annual Licence Holders, as per above]	Council		Yes	\$ 94.00	
Single Funeral Permit [Applicable to Non Licence Holders]	Council		Yes	\$ 156.00	
Monumental Masons Annual Licence Fee	Council		Yes	\$ 156.00	
Single Monument Permit	Council		Yes	\$ 94.00	
Copy of Cemeteries Local Law	Council		Yes	\$ 37.00	
Copy of Grant of Right of Burial	Council		Yes	\$ 23.00	
Renewal of Grant of Right of Burial	Council		Yes	\$ 81.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Recreation & Culture	Schedule 11				
Boyup Brook Hall Hire					
[Note1: The Hall Hire Fees do not include Kitchen, Bar, or Stage. If requiring the extra areas, then other Fees will apply]					
[Note 2: Unless otherwise stated, the Fees are of a 'daily' nature, covering 7am to 7pm, or 2pm to 12pm]					
BONDS - Where no liquor consumed			No	\$ 205.00	
BONDS - Where liquor is consumed			No	\$ 515.00	
DEPOSITS - Generally Optional. If an organisation wishes to secure a date well in advance, then they may pay a deposit of \$100.			No	\$ 105.00	
Stage Shows; Balls; Weddings; Other Hiring's					
Hire Charge	Council		Yes	\$ 325.00	
NFP Community Groups [50% of Standard Hire]					
Hire Charge	Council		Yes	\$ 165.00	
Badminton/Gym/Aerobics & Like Activities					
Hire Charge	Council		Yes	\$12.50 for first hour & \$4.50 per hour thereafter	
Rehearsals (per occasion)					
Hire Charge	Council		Yes	\$ 25.00	
Kitchen Only [Bond still applies]					
Hire Charge 1/2 day (prior to or after midday)	Council		Yes	\$ 25.00	
Hire Charge full day	Council		Yes	\$ 51.00	
[Note: Where Kitchen is used, that fee is to be added to all Hall Hiring's					
Stage, Bar, Other					
Charge for each area	Council		Yes	\$ 51.00	
Public Meetings (no kitchen)					
Hire Charge	Council		Yes	\$ 162.00	
Lesser Hall Hire					
Daily use (not including kitchen)	Council		Yes	50% of Standard Main Hall Charge	
Night use (not including kitchen)	Council		Yes	50% of Standard Main Hall Charge	
Recreation and Sporting Venues					
Boyup Brook Football Club per season	Council		Yes	\$ 995.00	
Boyup Brook Hockey per season	Council		Yes	\$ 500.00	
Boyup Brook Cricket Club per season	Council		Yes	\$ 500.00	
Boyup Brook Juniors Netball per season (when required)	Council		Yes	\$ 500.00	
Boyup Brook Tennis Club per season	Council		Yes	\$ 500.00	
Boyup Brook Swimming Club per season	Council		Yes	\$ 500.00	
Country Music Club of Boyup Brook - Charge for use of Music Park per year	Council		Yes	\$ 710.00	
Use of Recreation Facilities by other non Shire community groups, at CEO's discretion (Bond \$200 applies)					
Oval	Council		Yes	\$ 250.00	
Hockey Ground	Council		Yes	\$ 125.00	
Music Park (excludes stage)	Council		Yes	\$ 250.00	
Other Public Open Space per day	Council		Yes	\$ 125.00	
Use of Recreation Facilities by other Shire community groups - (Bond \$200 applies)					
Oval per day	Council		Yes	\$ 75.00	
Hockey Ground per day	Council		Yes	\$ 37.00	
Music Park (excludes stage) per day	Council		Yes	\$ 75.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Swimming Pool Entry Fees					
Adult entry	Council		Yes	\$ 5.20	
Spectator entry	Council		Yes	\$ 2.10	
Pensioner Card	Council		Yes	\$ 3.10	
Child entry - under 1 year, up to 5 years - Free					
Child entry – Attending school	Council		Yes	\$ 3.10	
School Group - Entry fee including accompanying parents	Council		Yes	\$ 2.10	
Local School swimming carnivals - supervising teachers					
Australia Day - Free Entry all day	Council				
Swimming Pool - Book 10 Tickets					
Adult	Council		Yes	\$ 40.00	
Child (Attending School) / Non swimmer	Council		Yes	\$ 20.00	
Pensioner	Council		Yes	\$ 20.00	
Swimming Pool - Family Day Pass					
Family (includes 2 adults and all children attending school)	Council		Yes	\$ 10.00	
Swimming Pool Season Tickets - eligible persons as identified on the Season					
Adult only	Council		Yes	\$ 139.00	
Family, Single - Adult and 1 Child (Attending school)	Council		Yes	\$ 144.00	
Family Single - Adult with all children attending school	Council		Yes	\$139.00 plus \$5.00 for each child attending school	
Family (includes 2 adults and all children attending school)	Council		Yes	\$ 258.00	
Family - Pension / Senior Card Holder - 1 Adult & all children attending school	Council		Yes	\$ 134.00	
Child only - (Over 10 years of age and attending school)	Council		Yes	\$ 77.00	
Single Pensioner / Senior	Council		Yes	\$ 77.00	
Pensioner Couple - with Pension / Senior Cards	Council		Yes	\$ 139.00	
Vacation Swimming Lessons					
Parent / Carer (non-swimmer) entry 10 Day pass	Council		Yes	\$ 15.00	
Child (6 - 17 yrs) 10 Day Pass	Council		Yes	\$ 15.00	
Other					
Private Hire - Available upon prior arrangements made with Swimming Pool Manager	Council		Yes	\$ 89.00	
Mat Hire [maximum period = 1 hour]	Council		Yes	\$ 2.00	
Gym Equipment use	Council		Yes	\$ 3.00	
Gym Equipment use - per season	Council		Yes	\$ 77.00	
Use of Showers and no other swimming pool facilities	Council		Yes	\$ 3.00	
Water Aerobics (entry not included)	Council		Yes	\$ 6.00	\$6 per session
Private swimming lessons	Coouncil		Yes	POA	Minimum 4 participants
Concession will be given to holders of pension and senior cards (not health care cards)					

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Works & Services Department					
Works & Services Charges (Inclusive of GST)					
Application for Temporary Road Closure	Council		No	\$ 75.00	
Application - Heavy Haulage Permit	Council		No	\$ 165.00	
Heavy Haulage Permit - renew	Council		No	\$ 165.00	
Approval of Road & Drainage Plans for Sub-Divisions	Council		Yes	1.5% of Construction Costs + GST	
Residential Crossovers (Inclusive of GST)					
Shire Contribution					
(Note to receive a contribution the crossover must be built in accordance with Shire specifications)					
Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	Council		Yes	\$ 1,123.00	
Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council		Yes	\$ 1,123.00	
Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council		Yes	\$ 935.00	
Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council		Yes	\$ 1,029.00	
Shire contribution to a gravel crossover is half the cost to a maximum of	Council		Yes	\$ 623.00	
Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.					
Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.					
Two pipe lengths plus two precast headwalls					
300mm	Council		Yes	\$ 774.00	
375mm	Council		Yes	\$ 859.00	
Three pipe lengths plus two precast headwalls					
300mm	Council		Yes	\$ 935.00	
375mm	Council		Yes	\$ 1,097.00	
Two pipes only (no precast headwalls)					
300mm	Council		Yes	\$ 499.00	
375mm	Council		Yes	\$ 586.00	
Three pipes only					
300mm	Council		Yes	\$ 623.00	
375mm	Council		Yes	\$ 836.00	
Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following dimensions:					
Length (verge width) = 7m					
Width at boundary line = 3m					
Width at edge of road = 6m					
Area = 31.5m 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					

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Other					
Accessing Water from Shire Standpipes – (inclusive of GST)					
Ad-hoc use	Council		Yes	\$ 7.50	per kilo litre
Motor Vehicle Special Plates (inclusive of GST)					
Shire administration fee for Special Series Number Plates	Council		Yes	\$ 62.50	
Economic Services					
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 fees for the use					
Ensuite sites					
2 persons per night	Council		Yes	\$ 37.00	
Charge per night for each additional person	Council		Yes	\$ 16.00	
Weekly charge for 2 persons	Council		Yes	\$ 191.00	
Powered sites					
2 persons per night	Council		Yes	\$ 28.00	
Charge per night for each additional person	Council		Yes	\$ 13.00	
Weekly charge for 2 persons	Council		Yes	\$ 165.00	
Camping & No Powered sites					
2 persons per night	Council		Yes	\$ 20.00	
Charge per night for each additional person	Council		Yes	\$ 6.00	
Weekly charge for 2 persons	Council		Yes	\$ 113.00	
Recreational Vehicle (RV) In paddocks - no facilities					
Minimum for 2 people per night	Council		Yes	\$ 8.00	
Extra persons	Council		Yes	\$ 5.00	
Camp Facilities					
Function Rooms per day	Council		Yes	\$ 105.00	
Function Rooms per hour	Council		Yes	\$ 26.00	
Washing machine per cycle	Council		Yes		
Dryer per cycle	Council		Yes		
Canoe Hire (including Life Jackets) per hour	Council		Yes	\$ 12.00	
Canoe Hire (including Life Jackets) per day [7am-7pm]	Council		Yes	\$ 106.00	
Showers Only per use	Council		Yes	\$ 5.00	
Flax mill Sheds Storage					
Administration charge - yearly or for each hire period	Council		Yes	\$ 105.00	
Per square metre per month	Council		Yes	\$ 0.30	per m2
Minimum monthly Charge	Council		Yes	\$ 43.50	
Completion of the Flaxmill Storage Hire form is required before the commencement of storage and then on an annual basis					
Abel Street Shed Storage					
Abel Street Shed Storage			YES	\$20.60	per week
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				
Amended Building Plans	Statutory				
Building Occupancy Certificate	Statutory				
Demolition License (per storey)	Statutory				
Temporary Accommodation Approval / Renewal (6 mth/annum)	Council		No	\$ 137.50	
Swimming Pool Inspection Fee (4 yearly)	Statutory		No		
Copy of Building and/or Septic Plans (where available)	Council		No	\$ 62.50	
Monthly Building Statistics (per month including GST)	Council		Yes	\$ 18.50	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2018-2019

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2018-2019 Rounded	Notes
Other Property & Services	Schedule 14				
Private Works Charges (Inclusive of GST)					
Plant & Machinery (including labour, overheads and parts)					
Motor Grader	Council		Yes	\$ 212.00	
Tandem Tip Truck (14 tonne)	Council		Yes	\$ 188.50	
Tray Top Truck (3 tonne)	Council		Yes	\$ 156.00	
Utilities	Council		Yes	\$ 138.00	
Front end Loader	Council		Yes	\$ 212.00	
Tractors	Council		Yes	\$ 138.00	
Backhoe	Council		Yes	\$ 138.00	
Ride-on Mower	Council		Yes	\$ 138.00	
10 tonne vibrating Roller	Council		Yes	\$ 197.00	
16 tonne Multi tyre roller	Council		Yes	\$ 188.50	
Prime Mover & Low Loader	Council		Yes	\$ 324.50	
Labour					
Labour & Overheads (only, doesn't include cost of plant, or any materials)	Council		Yes	\$ 95.00	
Materials	Council		Yes		
Waste Oil Disposal	Council		Yes		
Waste Oil Disposal (under 100 litres)	Council				
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.					