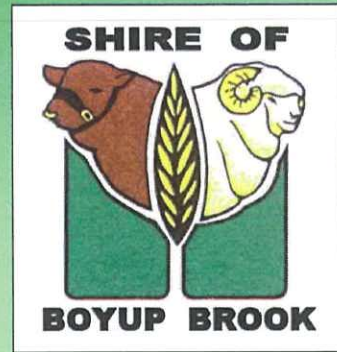


SHIRE OF BOYUP BROOK ANNUAL BUDGET 2019– 2020



Shire of Boyup Brook 2019-20 Budget

Message from the President

A year to look forward to.



Along with the administration, Council has had to tackle some daunting issues and complete the difficult task of balancing the 2019-20 Annual Budget. On the back end of buoyant economical times, our rural sector and allied industries are looking forward to another good year. Business confidence is positive and the stream of visitors to our town is on the up.

What then of the things we value? A road network that will convey our produce without damaging plant and equipment. Safe parks, gardens and ovals that bring the community together, stimulate minds and exercise the bodies of people of all ages. Talented Medical Practitioners who recognise and understand our needs. The Early Learning Centre which promotes the development of our young. With a firm hold on the finances, Council is looking forward to taking on the challenges of the next twelve months and beyond with the actions that will take place by spending /reserving monies and planning for:

1. Sport/Recreation and Cultural Infrastructure (\$150K)
2. Short term accommodation at the Flax Mill (\$150K)
3. Commitment to forwarding Aged accommodation options (land use and planning)
4. Bridges maintenance and roads treatment alternatives (\$200K)
5. Biosecurity and Ranger services (\$62.5K)
6. Early Learning Centre and Medical Services (ongoing business case reviews)
7. Development of Commercial/Light Industrial site (structure plan/subdivision and promotion)
8. Reinstallation and ongoing operation of CBH Weighbridge (\$30K)
9. Law, Order and Safety (\$20K)

State Government contributions toward Roads, Sport/Recreation and Culture, Age in Place/Short term accommodation and Commercial/ Light Industrial projects and Federal government support for Roads, Memorials, Biosecurity and proposed Tower Infrastructure projects will be sought. A vitalisation of Works and Services as well as bolstering Corporate/Development Services capacity to oversee increased compliance issues and proposed financial project implementations will be commitments.

The 2019-20 Budget is a bold attempt by Council to revitalise those things we as a community value. This budget will rebuild what our community loves about Boyup Brook and set aside provisions so that our next generation and the one after can enjoy what we have.

I would like to thank fellow Councillors and Administration Staff for their contribution to the formulation of this robust budget.

Cr. G Aird, Shire President

Local Government Elections

Your voice matters

Local Government Elections will be held on 19th October and there are some things you can do to get ready.

Nominate for Council

Nominations open
5th September 2019.

Nominations close
12th September 2019.

Nominations are called for the following Local Government In-Person Elections, to be held on Saturday 19th October to fill four vacancies for the Shire of Boyup Brook for a 4 year term:

Scotts Brook Ward - one vacancy
Boyup Brook Ward - one vacancy
Benjinup Ward - one vacancy
Dinninup Ward - one vacancy

You will need to complete a mandatory online induction course prior to nominating with the Returning Officer & if elected will need to complete 5 training modules within the first 12 months of your term.

Please ring the Shire of Boyup Brook on 08 9765 1200 if you require any further information.

Update your details

Make sure your voice is heard. Individuals can check their enrolment details at www.elections.wa.gov.au.

Visit the website to find out more information.
www.boyupbrook.wa.gov.au

SHIRE OF BOYUP BROOK

BUDGET

FOR THE YEAR ENDED 30 JUNE 2020

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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 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	3,006,035	2,761,412	2,765,796
Operating grants, subsidies and contributions	9	1,011,205	1,991,063	1,112,205
Fees and charges	8	1,537,555	1,493,110	1,482,840
Interest earnings	10(a)	79,815	90,086	76,540
Other revenue	10(b)	70,160	72,288	77,755
		5,704,770	6,407,959	5,515,136
Expenses				
Employee costs		(3,193,050)	(3,141,724)	(2,806,605)
Materials and contracts		(1,376,135)	(912,851)	(1,661,475)
Utility charges		(183,055)	(176,093)	(170,500)
Depreciation on non-current assets	5	(3,643,395)	(3,630,786)	(3,093,305)
Interest expenses	10(d)	(23,580)	(25,313)	(22,640)
Insurance expenses		(192,115)	(175,655)	(175,960)
Other expenditure		(202,070)	(219,825)	(261,816)
		(8,813,400)	(8,282,247)	(8,192,301)
Subtotal		(3,108,630)	(1,874,288)	(2,677,165)
Non-operating grants, subsidies and contributions	9	1,596,000	1,037,448	1,966,015
Profit on asset disposals	4(b)	0	0	0
Loss on asset disposals	4(b)	(27,500)	(22,720)	(16,040)
		1,568,500	1,014,728	1,949,975
Net result		(1,540,130)	(859,560)	(727,190)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,540,130)	(859,560)	(727,190)

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 16.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE**REVENUES****RATES**

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

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.

Excludes 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.

REVENUES (CONTINUED)**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.

FEES AND CHARGES

Revenue (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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		150	2,374	500
General purpose funding		3,767,200	4,467,281	3,498,675
Law, order, public safety		169,950	214,883	374,175
Health		900,570	877,988	859,370
Education and welfare		130,830	131,987	122,930
Housing		89,200	86,996	92,500
Community amenities		217,685	210,824	210,030
Recreation and culture		52,750	51,110	46,450
Transport		195,655	184,066	129,235
Economic services		119,820	114,282	116,025
Other property and services		60,960	66,168	65,245
		5,704,770	6,407,959	5,515,135
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(366,205)	(360,374)	(128,995)
General purpose funding		(127,325)	(134,624)	(357,815)
Law, order, public safety		(433,290)	(419,078)	(647,185)
Health		(1,358,370)	(1,315,960)	(1,197,140)
Education and welfare		(225,575)	(221,943)	(225,755)
Housing		(126,490)	(124,428)	(125,255)
Community amenities		(347,080)	(338,931)	(362,685)
Recreation and culture		(1,138,705)	(1,091,017)	(925,060)
Transport		(3,773,975)	(3,715,651)	(3,687,705)
Economic services		(633,495)	(496,327)	(429,855)
Other property and services		(259,310)	(38,601)	(82,210)
		(8,789,820)	(8,256,934)	(8,169,660)
Finance costs	6, 10(d)			
Health		0	0	0
Community amenities		(350)	(414)	(525)
Recreation and culture		(5,375)	(5,962)	(4,700)
Economic services		0	0	(80)
Other property and services		0	0	(470)
		(23,580)	(25,313)	(22,640)
Subtotal		(3,108,630)	(1,874,288)	(2,677,165)
Non-operating grants, subsidies and contributions	9	1,596,000	1,037,448	1,966,015
Profit on disposal of assets	4(b)	0	0	0
(Loss) on disposal of assets	4(b)	(27,500)	(22,720)	(16,040)
		1,568,500	1,014,728	1,949,975
Net result		(1,540,130)	(859,560)	(727,190)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,540,130)	(859,560)	(727,190)

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

FOR THE YEAR ENDED 30TH JUNE 2020

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

OBJECTIVE**GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources

ACTIVITIES

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services

HEALTH

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance. Immunisation and provision of medical services.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth

Maintenance of pre-school, day care centre, aged care housing and senior citizen services. Provision and maintenance of youth services

HOUSING

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

COMMUNITY AMENITIES

To provide services required by the community

Rubbish collection services, operation of rubbish disposal and waste transfer sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities

TRANSPORT

To provide safe, effective and efficient transport services to the community

Construction and maintenance of roads, streets, footpaths, depots, bridges, verges and airstrip. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing

Tourism and area promotion including the maintenance and operation of a caravan park and flaxmill. Provision of rural services including weed control, vermin control and standpipes. Building Control and swimming pool inspections.

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overheads operating accounts

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,026,035	2,744,259	2,770,796
Operating grants, subsidies and contributions		1,006,217	1,929,623	1,231,225
Fees and charges		1,607,555	1,493,110	1,482,840
Interest earnings		80,346	90,086	76,540
Goods and services tax		116,190	128,310	58,335
Other revenue		70,160	72,288	77,755
		5,906,503	6,457,676	5,697,491
Payments				
Employee costs		(3,177,825)	(3,259,759)	(2,831,480)
Materials and contracts		(1,376,135)	(1,000,650)	(1,699,965)
Utility charges		(183,055)	(176,093)	(170,500)
Interest expenses		(23,580)	(26,466)	(26,470)
Insurance expenses		(192,115)	(175,655)	(175,960)
Goods and services tax		0	(125,753)	0
Other expenditure		(202,070)	(219,821)	(261,816)
		(5,154,780)	(4,984,197)	(5,166,191)
Net cash provided by (used in) operating activities	3	751,723	1,473,479	531,300
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(851,540)	(303,562)	(3,267,135)
Payments for construction of infrastructure	4(a)	(2,582,620)	(2,058,337)	(1,989,760)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,596,000	1,037,448	1,966,015
Proceeds from sale of plant & equipment	4(b)	71,750	108,045	580,000
Net cash provided by (used in) investing activities		(1,766,410)	(1,216,406)	(2,710,880)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(37,658)	(53,078)	(53,185)
Advances to community groups	6	0	0	0
Proceeds from self supporting loans	6(a)	0	0	0
Proceeds from new borrowings	6(b)	0	0	350,000
Net cash provided by (used in) financing activities		(37,658)	(53,078)	296,815
Net increase (decrease) in cash held		(1,052,345)	203,995	(1,882,765)
Cash at beginning of year		3,316,013	3,112,018	3,044,125
Cash and cash equivalents at the end of the year	3	2,263,668	3,316,013	1,161,360

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	435,768	260,714	301,962
		435,768	260,714	301,962
Revenue from operating activities (excluding rates)				
Governance		150	2,374	500
General purpose funding		761,165	1,705,869	732,879
Law, order, public safety		169,950	214,883	374,175
Health		900,570	877,988	859,370
Education and welfare		130,830	131,987	122,930
Housing		89,200	86,996	92,500
Community amenities		217,685	210,824	210,030
Recreation and culture		52,750	51,110	46,450
Transport		195,655	184,066	129,235
Economic services		119,820	114,282	116,025
Other property and services		60,960	66,168	65,246
		2,698,735	3,646,547	2,749,340
Expenditure from operating activities				
Governance		(366,205)	(362,753)	(134,145)
General purpose funding		(127,325)	(134,624)	(357,815)
Law, order, public safety		(433,290)	(419,078)	(649,825)
Health		(1,358,370)	(1,322,010)	(1,201,465)
Education and welfare		(240,465)	(237,576)	(239,850)
Housing		(129,455)	(127,732)	(128,025)
Community amenities		(347,430)	(339,345)	(363,210)
Recreation and culture		(1,144,080)	(1,096,979)	(930,010)
Transport		(3,801,475)	(3,729,942)	(3,691,380)
Economic services		(633,495)	(496,327)	(429,935)
Other property and services		(259,310)	(38,601)	(82,680)
		(8,840,900)	(8,304,967)	(8,208,340)
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,686,120	3,301,196	3,055,779
Amount attributable to operating activities		(2,020,277)	(1,096,510)	(2,101,259)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,596,000	1,037,448	1,966,015
Purchase property, plant and equipment	4(a)	(851,540)	(303,562)	(3,267,135)
Purchase and construction of infrastructure	4(a)	(2,582,620)	(2,058,337)	(1,989,760)
Proceeds from disposal of assets	4(b)	71,750	108,045	580,000
Amount attributable to investing activities		(1,766,410)	(1,216,406)	(2,710,880)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(37,658)	(53,078)	(53,185)
Proceeds from new borrowings	6(b)	0	0	350,000
Transfers to cash backed reserves (restricted assets)	7(a)	(597,310)	(1,163,070)	(1,069,475)
Transfers from cash backed reserves (restricted assets)	7(a)	1,415,620	1,203,420	2,879,535
Amount attributable to financing activities		780,652	(12,728)	2,106,875
Budgeted deficiency before general rates		(3,006,035)	(2,325,644)	(2,705,264)
Estimated amount to be raised from general rates	1	3,006,035	2,761,412	2,765,796
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	435,768	60,532

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 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	Budgeted rate revenue \$	Budgeted interim rates \$	Budgeted back rates \$	2019/20 Budgeted total revenue \$	2018/19 Actual total revenue \$	2018/19 Budget total revenue \$
Differential general rate or general rate									
Gross rental valuations									
GRV	0.133700	298	3,442,636	460,280	0	0	460,280	429,744	430,882
Unimproved valuations									
UV Rural	0.007900	641	279,688,030	2,209,535	600	0	2,210,135	2,008,543	2,010,164
Sub-Totals		939	283,130,666	2,669,815	600	0	2,670,415	2,438,287	2,441,046
Minimum									
Minimum payment									
Gross rental valuations									
GRV	995	51	236,245	50,745	0	0	50,745	49,950	50,875
Unimproved valuations									
UV Rural	900	317	23,625,199	285,300	0	0	285,300	272,125	273,000
Sub-Totals		368	23,861,444	336,045	0	0	336,045	322,075	323,875
Discounts/concessions (Refer note 1(e))		1,307	306,992,110	3,005,860	600	0	3,006,460	2,760,362	2,764,921
Rates written off							(1,350)	(106)	(250)
Ex-Gratia Rates							(250)	0	0
Total amount raised from general rates							1,175	1,156	1,125
Specified area rates (Refer note 1(c))							3,006,035	2,761,412	2,765,796
Total rates							0	0	0
							3,006,035	2,761,412	2,765,796

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

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

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				
One payment	1/10/2019	0	0.0%	11.0%
Option two				
Instalment 1	1/10/2019	0	5.5%	11.0%
Instalment 2	3/12/2019	14.30	5.5%	11.0%
Instalment 3	4/02/2020	14.30	5.5%	11.0%
Instalment 4	1/04/2020	14.30	5.5%	11.0%
		2019/20	2018/19	2018/19
		Budget	Actual	Budget
		revenue	revenue	revenue
		\$	\$	\$
Instalment plan admin charge revenue		7,510	7,506	7,290
Instalment plan interest earned		5,955	6,841	5,865
Unpaid rates and service charge interest earned		21,415	21,621	18,185
		34,880	35,968	31,340

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates	Concession	50%		\$ 1,350	\$ 250	\$ 250	Three (3) Boyup Brook properties straddle the Shire of Donnybrook-Balingup (SD-B) Boundary.	So as not to require the property owners to pay two sets of full rates.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	\$	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	3	164,198	398,233	13,275
Cash - restricted reserves	3	2,099,469	2,917,779	1,148,085
Receivables		210,747	412,480	131,135
Inventories		28,517	28,517	6,730
		2,502,931	3,757,009	1,299,225
Less: current liabilities				
Trade and other payables		(188,402)	(188,402)	(146,866)
Long term borrowings		(37,826)	(37,658)	(57,585)
Provisions		(566,493)	(566,493)	(597,295)
		(792,721)	(792,553)	(801,746)
Net current assets		1,710,210	2,964,456	497,479

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency				
Net current assets	2	1,710,210	2,964,456	497,479
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(2,099,469)	(2,917,779)	(1,148,085)
Less: Cash - restricted		0	0	0
Less: Inventory and Stock held		(28,517)	(28,517)	(6,730)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		37,826	37,658	57,585
- Employee benefit provisions		325,637	325,637	597,295
- Accrued interest on loans		6,093	6,093	1,915
- Accrued salaries & wages		23,220	23,220	37,313
- Accrued expenses		25,000	25,000	23,760
Adjusted net current assets - surplus/(deficit)		0	435,768	60,532
(ii) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Movement in accrued liabilities		0	(381,053)	(53,566)
Add: Loss on disposal of assets	4(b)	27,500	22,720	16,040
Add: Movement in non-current provisions		15,225	28,743	0
Add: Depreciation on assets	5	3,643,395	3,630,786	3,093,305
Non cash amounts excluded from operating activities		3,686,120	3,301,196	3,055,779

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 16 for further explanation of the impact of the changes in accounting policies

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

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

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

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

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

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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

EMPLOYEE BENEFITS**Short-term employee benefits**

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

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

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 2020

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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	164,198	398,233	13,275
Cash - restricted	2,099,470	2,917,780	1,148,085
	2,263,668	3,316,013	1,161,360
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Asset Renewal Reserve - Leave	25,121	121	49,715
Asset Renewal Reserve - Plant & Equipment	384,611	325,626	176,900
Asset Renewal Reserve - Building	515,650	699,515	398,165
Asset Renewal Reserve - Community Housing	88,945	79,265	90,250
Asset Renewal Reserve - Emergency	12,396	12,226	12,125
Asset Renewal Reserve - Insurance Claim	15,104	14,899	14,780
Asset Renewal Reserve - Other Recreation	200,209	49,529	66,445
Asset Renewal Reserve - Commercial	426,550	442,415	293,560
Asset Renewal Reserve - Bridges	157	152	155
Asset Renewal Reserve - Swimming Pool	0	0	25
Asset Renewal Reserve - Aged Accommodation	383,219	378,014	70
Asset Renewal Reserve - Road Contributions	28,413	28,028	27,805
Asset Renewal Reserve - IT/Office Equipment	2,315	39,105	10
Asset Renewal Reserve - Civic Receptions	16,660	16,435	18,075
Asset Renewal Reserve - Unspent Grants	0	832,330	0
Asset Renewal Reserve - Unspent Community Grants	120	120	5
	2,099,470	2,917,780	1,148,085
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,540,130)	(859,560)	(727,190)
Depreciation	3,643,395	3,630,786	3,093,305
(Profit)/loss on sale of asset	27,500	22,720	16,040
(Increase)/decrease in receivables	201,733	(76,375)	182,355
(Increase)/decrease in inventories	0	(22,408)	0
Increase/(decrease) in payables	0	(86,795)	(67,195)
Increase/(decrease) in employee provisions	15,225	(97,443)	0
Grants/contributions for the development of assets	(1,596,000)	(1,037,448)	(1,966,015)
Net cash from operating activities	751,723	1,473,477	531,300

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 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Actual total	2018/19 Budget 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	0	0	0	0	0	0	0	1,148,080
Buildings - specialised	0	0	0	0	14,500	0	38,000	68,500	25,000	171,960	114,500	141,602	1,242,000
Furniture and equipment	85,830	0	0	6,750	0	0	0	0	9,000	0	0	18,359	152,255
Plant and equipment	0	0	20,000	0	0	0	0	26,000	271,500	0	0	143,601	724,800
	85,830	0	20,000	6,750	14,500	0	38,000	94,500	305,500	171,960	114,500	303,562	3,267,135
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,462,580	0	0	1,564,657	1,467,480
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	60,000	0	0	0	60,000
Infrastructure - Drainage	0	0	0	0	0	0	0	0	32,710	0	0	81,020	105,000
Infrastructure - Parks & Ovals	0	0	0	0	0	0	0	30,500	0	0	0	11,718	4,000
Infrastructure - Bridges	0	0	0	0	0	0	0	0	825,500	0	0	183,775	168,000
Infrastructure - Other Infrastructure	0	0	0	0	9,750	0	5,700	0	0	143,500	0	60,076	54,630
Infrastructure - Recreation Infrast	0	0	4,380	0	0	0	0	8,000	0	0	0	157,091	130,650
	0	0	4,380	0	9,750	0	5,700	38,500	2,380,790	143,500	0	2,058,337	1,989,760
Total acquisitions	85,830	0	24,380	6,750	24,250	0	43,700	133,000	2,686,290	315,460	114,500	2,361,899	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:

:- Attachment 1 - 2019-20 Capital Program

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
By Program												
Governance	0	0	0	0	50,560	48,181	0	(2,379)	53,150	48,000	0	(5,150)
Law, order, public safety	0	0	0	0	0	0	0	0	10,140	7,500	0	(2,640)
Health	0	0	0	0	24,232	18,182	0	(6,050)	24,325	20,000	0	(4,325)
Housing	0	0	0	0	0	0	0	0	450,000	450,000	0	0
Recreation and culture	0	0	0	0	0	0	0	0	1,500	1,250	0	(250)
Transport	99,250	71,750	0	(27,500)	55,973	41,682	0	(14,291)	56,925	53,250	0	(3,675)
	99,250	71,750	0	(27,500)	130,765	108,045	0	(22,720)	596,040	580,000	0	(16,040)
By Class												
<u>Property, Plant and Equipment</u>												
Buildings - non-specialised	0	0	0	0	0	0	0	0	450,000	450,000	0	0
Plant and equipment	99,250	71,750	0	(27,500)	130,765	108,045	0	(22,720)	146,040	130,000	0	(16,040)
	99,250	71,750	0	(27,500)	130,765	108,045	0	(22,720)	596,040	580,000	0	(16,040)

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

- Plant replacement programme

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

5. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks & Ovals
Infrastructure - Bridges
Infrastructure - Other Infrastructure
Infrastructure - Recreation Infrastructure

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
(6,225)	(6,086)	(1,975)
(45,025)	(44,962)	(45,335)
(28,010)	(27,903)	(24,510)
(21,955)	(21,929)	(22,065)
(48,050)	(48,018)	(45,925)
(24,940)	(24,909)	(17,430)
(370,885)	(370,423)	(180,560)
(2,652,150)	(2,650,873)	(2,380,125)
(166,625)	(157,115)	(48,820)
(279,530)	(278,567)	(326,560)
(3,643,395)	(3,630,785)	(3,093,305)
(250,660)	(249,983)	(212,977)
(50,420)	(49,926)	(42,535)
(318,735)	(318,305)	(271,185)
(1,647,515)	(1,647,516)	(1,403,627)
(17,255)	(17,235)	(14,684)
(271,780)	(271,443)	(231,260)
(50,030)	(49,968)	(42,571)
(645,550)	(644,748)	(549,303)
(225,210)	(215,628)	(183,708)
(166,240)	(166,033)	(141,454)
(3,643,395)	(3,630,785)	(3,093,305)

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 period 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.

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

Buildings - non-specialised	35 to 65 Years
Buildings - specialised	15 to 850 Years
Furniture and equipment	2 to 85 Years
Plant and equipment	2 to 25 Years
Infrastructure - Roads	18 to 55 Years
Infrastructure - Footpaths	20 - 50 Years
Infrastructure - Drainage	40 to 60 Years
Infrastructure - Parks & Ovals	10 to 85 Years
Infrastructure - Bridges	60 to 90 Years
Infrastructure - Other Infrastructure	10 to 85 Years
Infrastructure - Recreation Infrastructure	10 to 85 Years

DEPRECIATION (CONTINUED)

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.

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

Undrawn borrowing facilities credit standby arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Total amount of credit unused

	2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$	\$
	50,000	50,000	50,000
	0	0	0
	15,000	15,000	15,000
	65,000	65,000	65,000
	434,942	472,600	820,950

Loan facilities

Loan facilities in use at balance date

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 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
Asset Renewal Reserve - Leave	\$ 121	\$ 25,000	\$ -	\$ 25,121	\$ 49,246	\$ 875	\$ (50,000)	\$ 121	\$ 49,245	\$ 470	\$ -	\$ 49,715
Asset Renewal Reserve - Plant & Equipment	325,626	349,485	(290,500)	384,611	219,701	248,795	(142,870)	325,626	219,700	347,000	(389,800)	176,900
Asset Renewal Reserve - Building	699,515	9,635	(193,500)	515,650	740,590	13,135	(54,210)	699,515	740,590	632,075	(974,500)	398,165
Asset Renewal Reserve - Community Housing	79,265	9,680	0	88,945	93,950	28,000	(42,665)	79,265	93,950	33,825	(37,525)	90,250
Asset Renewal Reserve - Emergency	12,226	170	-	12,396	12,011	215	0	12,226	12,010	115	0	12,125
Asset Renewal Reserve - Insurance Claim	14,899	205	-	15,104	14,639	260	0	14,899	14,640	140	0	14,780
Asset Renewal Reserve - Other Recreation	49,529	150,680	0	200,209	77,764	1,220	(29,455)	49,529	77,765	745	(12,065)	66,445
Asset Renewal Reserve - Commercial	442,415	6,095	(21,960)	426,550	514,500	8,280	(80,365)	442,415	514,500	4,915	(225,855)	293,550
Asset Renewal Reserve - Bridges	152	5	-	157	147	5	0	152	155	0	0	155
Asset Renewal Reserve - Swimming Pool	0	0	0	0	118,975	1,110	(120,085)	0	118,975	1,135	(120,085)	25
Asset Renewal Reserve - Aged Accommodation	378,014	5,205	0	383,219	374,569	6,645	(3,200)	378,014	374,575	3,575	(378,080)	70
Asset Renewal Reserve - Road Contributions	28,028	385	0	28,413	27,538	490	0	28,028	27,540	265	0	27,805
Asset Renewal Reserve - IT/Office Equipment	39,105	40,540	(77,330)	2,315	38,425	18,210	(17,530)	39,105	38,425	33,885	(72,300)	10
Asset Renewal Reserve - Civic Reception	16,435	225	0	16,660	13,075	3,360	0	16,435	13,075	5,000	0	18,075
Asset Renewal Reserve - Unspent Grants	832,330	0	(832,330)	0	655,020	832,330	(655,020)	832,330	655,020	6,255	(661,275)	0
Asset Renewal Reserve - Unspent Community Grants	120	0	0	120	7,980	140	(8,000)	120	7,980	75	(8,050)	5
	2,917,780	597,310	(1,415,620)	2,099,470	2,958,130	1,163,070	(1,203,420)	2,917,780	2,958,145	1,069,475	(2,879,535)	1,148,085

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES (CONTINUED)

(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	Anticipated date of use	Purpose of the reserve
Asset Renewal Reserve - Leave	Never	- to be used to fund annual, long service leave and redundancy requirements.
Asset Renewal Reserve - Plant & Equipment	Never	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
Asset Renewal Reserve - Building	Never	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
Asset Renewal Reserve - Community Housing	Never	- to be used to fund maintenance of the Homestead Housing Units in Forrest & Proctor Streets.
Asset Renewal Reserve - Emergency	Never	- to be used to fund emergency situations outside working hours for example trees on roads, major
Asset Renewal Reserve - Insurance Claim	Never	- to be used to fund the excess on certain insurance claims.
Asset Renewal Reserve - Other Recreation	Never	- to be used to fund improvements to the recreation facilities and grounds.
Asset Renewal Reserve - Commercial	Never	- to be used to fund future economic development, enhancement & promotion of the district.
Asset Renewal Reserve - Bridges	Never	- to be used to fund future requirements of bridge works.
Asset Renewal Reserve - Swimming Pool	Never	- to be used to fund major improvements/maintenance projects to the swimming pool.
Asset Renewal Reserve - Aged Accommodation	Never	- to be used to fund future requirements of aged accommodation.
Asset Renewal Reserve - Road Contributions	Never	- to set aside contributions from developers.
Asset Renewal Reserve - IT/Office Equipment	Never	- to be used to fund future IT requirements.
Asset Renewal Reserve - Civic Reception	Never	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
Asset Renewal Reserve - Unspent Grants	Never	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
Asset Renewal Reserve - Unspent Community Grants	Never	- for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	100	0	350
General purpose funding	24,680	25,425	25,290
Law, order, public safety	6,730	6,244	11,295
Health	900,570	874,988	859,365
Education and welfare	122,570	123,856	115,000
Housing	88,010	85,698	91,490
Community amenities	213,850	205,924	202,475
Recreation and culture	45,540	43,360	46,295
Transport	4,975	5,749	4,335
Economic services	111,395	100,096	110,225
Other property and services	19,135	21,770	16,720
	1,537,555	1,493,110	1,482,840

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

Governance	50	2,374	150
General purpose funding	656,670	1,590,379	631,980
Law, order, public safety	162,660	207,946	361,560
Health	0	3,000	0
Education and welfare	8,260	8,109	7,930
Housing	1,190	1,299	1,010
Recreation and culture	7,210	7,749	150
Transport	160,040	149,773	92,150
Economic services	8,425	14,186	5,805
Other property and services	6,700	6,248	11,470
	1,011,205	1,991,063	1,112,205

Non-operating grants, subsidies and contributions

Law, order, public safety	0	0	335,000
Education and welfare	0	13,273	0
Recreation and culture	0	0	535,000
Transport	1,596,000	1,024,175	1,096,015
	1,596,000	1,037,448	1,966,015

The net result includes as revenues

Investments

- Reserve funds

- Reserve funds

- Other funds

Other interest revenue (refer note 1b)

Reimbursements and recoveries

Other

The net result includes as expenses

Audit services

Other services

Borrowings (refer Note 6(a))

Meeting fees

Mayor/President's allowance

Deputy Mayor/President's allowance

Travelling expenses

Telecommunications allowance

General rate

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
28,720	38,845	28,250
23,725	22,779	24,240
27,370	28,462	24,050
79,815	90,086	76,540
0	0	77,755
70,160	72,288	
70,160	72,288	77,755
22,500	5,800	18,750
0	0	1,250
22,500	5,800	20,000
23,580	25,313	22,640
23,580	25,313	22,640
75,560	73,480	73,480
10,280	10,000	10,000
2,570	2,500	2,500
6,415	6,342	5,680
11,520	11,205	11,205
106,345	103,527	102,865
250	106	250
250	106	250

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

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 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Bonds - relocated Houses	29,742	0	-29,742	0
Bonds - Council Houses	1,023	0	-520	503
Fruit Fly Baiting Scheme	5,397	0	0	5,397
Kerbing Deposits	1,400	0	-1,400	0
Boyup Brook Community Foundation	315	0	0	315
Road Contributions	9	0	-9	0
Interest Earned on Bonds Held	5,250	0	0	5,250
Deposits - Nominations	0	320	-320	0
Police Licensing	14,750	610,000	-616,000	8,750
Bonds - Relocated House/Commercial, Hall/Venue Hire /Equipment		43,977	-7,680	36,297
Bonds - Commercial	390	0	-390	0
Bonds - Hall/Venue Hire	2,035	0	-2,035	0
Construction Training Fund	0	5,300	-5,300	0
Building Services Levy	335	5,950	-6,500	(215)
Equipment Hire	410	0	-410	0
Drought Relief Donations	0	1,820	-1,820	0
Unclaimed Monies	36	0	-36	0
	61,092	667,367	(672,162)	56,297

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**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 financial 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

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 16.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

16. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Boyup Brook adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Boyup Brook has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	0	0
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		0	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Boyup Brook is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

16. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Boyup Brook has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Boyup Brook has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	0	0	0
Adjustment to retained surplus from adoption of AASB 1058		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Boyup Brook. When the taxable event occurs the financial liability is extinguished and the Shire of Boyup Brook recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Boyup Brook to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Boyup Brook of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	
Adjustment to retained surplus from adoption of AASB 15	0
Adjustment to retained surplus from adoption of AASB 1058	0
Retained surplus - 01/07/2019	0

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

17. BUDGET RATIOS

	2019/20 Budget	2018/19 Actual	2017/18 Actual	2016/17 Actual
Operating Surplus	(0.2110)	(0.1172)	0.5057	0.1241
Funds After Operations	0.2473	0.3535	0.7177	0.695
PPE	0.0085	(0.0287)	0.0037	0.018
Infrastructure	(0.1351)	0.1418	(0.3118)	0.0021
Cash Reserves	0.5268	0.4428	0.5473	0.3903
Borrowings	0.1091	0.1004	0.1238	0.1242
Debt Servicing	0.0154	0.0134	0.0192	0.0154
Average Rates (UV)	3,448	3,129	2,991	2,794
Average Rates (GRV)	1,545	1,462	1,412	1,336

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

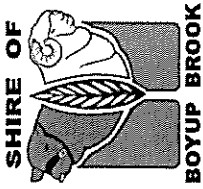
Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020

BY NATURE OR TYPE

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	435,768	260,714	301,962
		435,768	260,714	301,962
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	1,011,205	1,991,063	1,112,205
Fees and charges	8	1,537,555	1,493,110	1,482,840
Interest earnings	10(a)	79,815	90,086	76,540
Other revenue	10(b)	70,160	72,288	77,755
		2,698,735	3,646,547	2,749,340
Expenditure from operating activities				
Employee costs		(3,193,050)	(3,141,724)	(2,806,605)
Materials and contracts		(1,376,135)	(912,851)	(1,661,475)
Utility charges		(183,055)	(176,093)	(170,500)
Depreciation on non-current assets	5	(3,643,395)	(3,630,786)	(3,093,305)
Interest expenses	10(d)	(23,580)	(25,313)	(22,640)
Insurance expenses		(192,115)	(175,655)	(175,960)
Other expenditure		(202,070)	(219,825)	(261,816)
Loss on asset disposals	4(b)	(27,500)	(22,720)	(16,040)
		(8,840,900)	(8,304,967)	(8,208,340)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,686,120	3,301,196	3,055,779
Amount attributable to operating activities		(2,020,277)	(1,096,510)	(2,101,259)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,596,000	1,037,448	1,966,015
Purchase property, plant and equipment	4(a)	(851,540)	(303,562)	(3,267,135)
Purchase and construction of infrastructure	4(a)	(2,582,620)	(2,058,337)	(1,989,760)
Proceeds from disposal of assets	4(b)	71,750	108,045	580,000
Amount attributable to investing activities		(1,766,410)	(1,216,406)	(2,710,880)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(37,658)	(53,078)	(53,185)
Proceeds from new borrowings	6	0	0	350,000
Transfers to cash backed reserves (restricted assets)	7(a)	(597,310)	(1,163,070)	(1,069,475)
Transfers from cash backed reserves (restricted assets)	7(a)	1,415,620	1,203,420	2,879,535
Amount attributable to financing activities		780,652	(12,728)	2,106,875
Budgeted deficiency before general rates		(3,006,035)	(2,325,644)	(2,705,264)
Estimated amount to be raised from general rates	1	3,006,035	2,761,412	2,765,796
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	435,768	60,532

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



SHIRE OF BOYUP BROOK

2019-20 CAPITAL PROGRAM - SUMMARY

	Grants	Contributns	Funding Reserves	Loan	Council	Total	Trade In \$
Land & Buildings - Housing Property	0	0	0	0	276,000	276,000	
Buildings	0	0	215,460	0	67,000	282,460	
Plant & Equipment	0	0	290,500	0	27,000	317,500	71,750
Furniture & Equipment	0	0	77,330	0	24,250	101,580	
Infrastructure - Roads, Bridges etc	1,458,470	14,570	0	0	474,370	1,947,410	
Infrastructure - Footpaths, Drainage & Winter Grading	62,710	0	0	0	370,670	433,380	
Infrastructure - Other	0	2,000	0	0	73,830	75,830	
					<u>3,434,160</u>	<u>3,434,160</u>	0
	<u>1,521,180</u>	<u>16,570</u>	<u>583,290</u>	<u>0</u>	<u>1,313,120</u>	<u>71,750</u>	<u>2,192,790</u>

BUILDINGS - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2019-20 Budget	Grants	Contributions	Funding Reserves	Loan	Council	Total
4 Governance	Administration		Admin Building - Renewal Materials & Contracts	100,500			100,500	Building Res		100,500
			Materials & Contracts	6,000					6,000	6,000
			Materials & Contracts	8,000					8,000	8,000
8 Education & Welfare	Other Education		Community Resource Ctr Materials & Contracts	12,500					12,500	12,500
			Materials & Contracts	2,000					2,000	2,000
10 Community Amenities	Waste Management		Transfer Station Materials & Contracts	7,000			7,000	Building Res		7,000
			Toilet - New Materials & Contracts	20,000						20,000
11 Recreation & Culture	Cemetery		Materials & Contracts	11,000			11,000	Building Res		11,000
	Halls		Town Hall - Renewal Program Materials & Contracts	2,000					2,000	2,000
			Materials & Contracts	2,500					2,500	2,500
			Materials & Contracts	3,000					3,000	3,000
12 Transport	Swimming Pool		Materials & Contracts	2,000					2,000	2,000
	Other Recreation		Pool Heating & Other Electrics Materials & Contracts	25,000			25,000	Building Res		25,000
			Football Ground Ablutions Materials & Contracts	12,500					12,500	12,500
	Other Culture		Basket/Net Ball Ablutions Materials & Contracts	12,500					12,500	12,500
13 Economic Services	Depot		Museum Materials & Contracts	5,000			5,000	Building Res		5,000
			Depot Offices & Mechanics Unit Materials & Contracts	25,000			25,000	Building Res		25,000
	TV & Re-broadcasting		Shire Tower - Communications Hut Materials & Contracts	4,000					4,000	4,000
			CBH Weighbridge Electrics Materials & Contracts	21,960			21,960	Commerce Res		21,960
	Saleyards & Markets									
				282,460	0	0	215,460	0	67,000	282,460

PLANT & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	2019-20 Budget	Grants	Contributions	Funding Reserves	Loan	Council	Total	Trade In \$	Loss on Sale	
5 Law, Order & Safety	Other Law, Order ...		NEW Acquisition Materials & Contracts	20,000	2 x CCTV Surveillance Units - Stage 1 of 3 yr program				20,000	20,000	N/A		
				7,000	Chlorine Dosing Pump refurbishment				7,000	7,000	N/A		
11 Recreation & Culture	Other Recreation		Small Plant - Replacement Materials & Contracts	3,500	Change Overs - chainsaws, blowers, trimmers etc			3,500 Plant Res		3,500	250	0	
				10,500	Replace 6m Spray Unit			10,500 Plant Res		10,500	1,250	0	
12 Transport	Plant		Play Equipment - Renewal Materials & Contracts	5,000	Memorial Park Play Equipment Should be \$80k+. Play equipment to be included in the P&E asset management plan			5,000 Plant Res		5,000	N/A		
				0	MWS: VW Amarok 2014				0	0	12,500	-12,500	
				75,000	Low Loader			75,000 Plant Res		75,000	25,000	-7,000	
				190,000	Bomag Multi Tyre Roller			190,000 Plant Res		190,000	32,000	-8,000	
	Depot		Materials & Contracts	6,500	Change Overs - chainsaws & other small plant			6,500 Plant Res		6,500	750	0	
				317,500	0	0	290,500	0	27,000	317,500	71,750	-27,500	
										0	Check Sum		

FURNITURE & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	2019-20 Budget	Grants	Contributions	Funding Reserves	Loan	Council	Total	
4 Governance	Members		Councillors - ICT Re-New Materials & Contracts	6,500	Fixed & Portable ICT Devices				6,500	6,500	
	Administration		Admin Building - ICT Re-New Materials & Contracts	14,390	Server Replacement		14,390	ICT Reserve		14,390	
				990	VM Ware		990	ICT Reserve		990	
				1,415	Network BAK Device		1,415	ICT Reserve		1,415	
				4,500	MS Win Server Core @ x 30 Users		4,500	ICT Reserve		4,500	
				1,515	MS Win Server CAL @ x 30 Users		1,515	ICT Reserve		1,515	
				5,520	MS Win 2019 RDS @ x 30 Users		5,520	ICT Reserve		5,520	
				960	MS Exchange Server		960	ICT Reserve		960	
				3,540	2019 MS Exchange Std Server CAL x 30 Users		3,540	ICT Reserve		3,540	
				15,150	MS Office Upgrade x 30 Users		15,150	ICT Reserve		15,150	
16,350	Project Implementation		16,350	ICT Reserve		16,350					
7 Health	Medical Ctr Services		Materials & Contracts	10,500	Line of sight Wireless Connection: Admin-Med Ctr-ELC-Depot		10,500	ICT Reserve	4,500	10,500	
				4,500	ICT Devices: 2 x Portable Devices, 2 x Thin Clients, & Screens					4,500	
			Medical Equipment - Renewal Projects	4,000	2 x ICT Devices @ end of useful life				4,000	4,000	
				2,750	Network BAK & install				2,750	2,750	
12 Transport	Roads, Depot etc		Office furniture & equip - Renew Projects								
				3,000	Depot ICT Devices: 1 x Portable Devices + 2 x Thin Client				3,000	3,000	
				2,500	CC TV		2,500	ICT Reserve		2,500	
				3,500	Depot Gate Security - Swipe Card Tech			3,500	3,500		
				101,580	0	0	77,330	0	24,250	101,580	
										0	

INFRASTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2019-20 Budget	Funding			Total	
						Grants	Contribution: Reserves	Loan		
12 Transport	Roads, Bridges, etc Construction	RTR - Renewal Projects	RTR - Renewal Projects	Winnejuip Rd - crest priority # 2	Salaries	6,440	W&S			
					PWOH	6,630				
					Plant	6,110				
					Materials	6,650				
					Contracts	13,925	39,755			
								39,755		39,755
	RTR - Renewal Projects	RTR - Renewal Projects	RTR - Renewal Projects	Winnejuip Rd - crest priority # 2	Salaries	8,795	W&S			
					PWOH	9,060				
					Plant	8,540				
					Materials	15,900				
					Contracts	20,085	62,380			
								62,380		62,380
	RTR - Renewal Projects	RTR - Renewal Projects	RTR - Renewal Projects	Kulikup South Rd - Resheet	Salaries	8,205	W&S			
					PWOH	8,450				
					Plant	13,145				
					Materials	9,355				
					Contracts	20,685	59,840			
								59,840		59,840
RTR - Renewal Projects	RTR - Renewal Projects	RTR - Renewal Projects	Beatty St bitumen resael	Salaries	890	W&S				
				PWOH	915					
				Plant	1,410					
				Materials	28,910					
				Contracts	0	32,125				
							32,125		32,125	
RTR - Renewal Projects	RTR - Renewal Projects	RTR - Renewal Projects	Terry Rd - blind bend	Salaries	5,900	W&S				
				PWOH	6,075					
				Plant	7,090					
				Materials	1,000					
				Contracts	3,140	23,205				
							23,205		23,205	
RTR - Renewal Projects	RTR - Renewal Projects	RTR - Renewal Projects	Lodge Rd - blind bend	Salaries	3,660	W&S				
				PWOH	3,765					
				Plant	4,020					
				Materials	290					
				Contracts	0	11,735				
							11,735		11,735	
RTR - Renewal Projects	RTR - Renewal Projects	RTR - Renewal Projects	Jays Rd reconstruct	Salaries	11,310	W&S				
				PWOH	11,650					
				Plant	17,120					
				Materials	800					
				Contracts	8,400	49,280				
							48,865		48,865	

INFRASTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2019-20 Budget	Grants	Contribution: Reserves	Loan	Council	Total																																																																																																																						
12 Transport	Roads, Bridges, etc Construction	COA	RTR - Renewal Projects	I/E	Six-Mile Rd reconstruct	5,655 W&S	5,825	8,560	400	24,225	415	24,640																																																																																																																				
													RRG - Renewal Projects	RRG - Renewal Projects	Salaries	PWOH	Plant	Materials	Contracts	101,930 W&S	104,900	136,845	103,980	29,040	476,695																																																																																																							
																										RRG - Renewal Projects	RRG - Renewal Projects	Salaries	PWOH	Plant	Materials	Contracts	62,540	64,420	80,590	62,665	30,215	300,430																																																																																										
																																							Muni Funded - Renewal	Muni Funded - Renewal	Salaries	PWOH	Plant	Materials	Contracts	1,025	1,055	105	2,205	8,295	12,685																																																																													
																																																				Muni & Co-op Funded - Upgrade	Muni & Co-op Funded - Upgrade	Forrest St parking	Wages	PWOH	Plant	Materials	Contracts	3,680	3,790	3,820	8,970	8,880	29,140																																																															
																																																																		Main Roads	Main Roads	Materials & Contracts	Blackwood R crossing on Jayes Rd	394,000	394,000	394,000	394,000	394,000	394,000	394,000	394,000	394,000																																																		
																																																																															Main Roads	Main Roads	Materials & Contracts	Balgarup R crossing on Westcliffe Rd	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000																																					
																																																																																												Main Roads	Main Roads	Materials & Contracts	Dinninup Brook crossing on Boyup Brook - Arthur R Rd	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000																								
																																																																																																									Muni funded Bridges 5 yr Program	Muni funded Bridges 5 yr Program	3 x Bridges	Materials & Contracts	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500											
																																																																																																																											1,458,470	14,570	0	0	474,370	1,947,410
																																																																																																																											1,458,470	14,570	0	0	474,370	1,947,410

INFRASTRUCTURE - FOOTPATHS, DRAINAGE & WINTER GRADING

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2019-20	Grants	Contributions	Funding Reserves	Loan	Council	Total
					Budget						
12 Transport	Roads, Bridges, etc Construction		Footpath/Cycle Way	Salaries	Cycleways funded Connelly St project						
				PWOH	2,910						
				Plant	3,175						
				Materials	155						
				Contracts	3,360						
					50,400	60,000				30,000	60,000
	RTR - Renewal Projects		Drainage - Renewal	Salaries	Wilga Rd East - repairs & drainage						
				PWOH	8,950						
				Plant	9,220						
				Materials	11,315						
				Contracts	3,225						
					0	32,710				0	32,710
Muni- Renewal Projects		Winter Grading	Salaries	Various Rds for drainage renewal							
			PWOH	43,305							
			Plant	60,625							
			Materials	63,690							
	Muni- Renewal Projects		Winter Grading	Materials	15,860					183,480	183,480
				Contracts	0	183,480					
			Winter Grading	Salaries	Various Rds for other renewal						
				PWOH	38,475						
				Plant	53,870						
				Materials	60,345						
			Materials	4,500					157,190	157,190	
			Contracts	0	157,190						
					M&C	62,710	0	0	0	370,670	433,380
										Check Sum	0

INFRASTRUCTURE - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2019-20 Budget	Grants	Contributions	Funding Reserves	Loan	Council	Total
5 Law Order & Safety	Fire Prevention		Dam Reconstruction Materials & Contracts	4,380	DFES Defence Grant: Dam repair project carried fwd from 2015-16				4,380	4,380
7 Health	Medical Centre		Disabled Carpark to Rear - Upgrade Salaries PWOH Plant Materials & Contracts	1,645 675 560 6,870					1,645 675 560 6,870	1,645 675 560 6,870
					9,750 - carried fwd from 2017-18					
10 Community Amenities	Waste Management		Transfer Station Materials & Contracts Materials & Contracts	2,700 3,000	Lions Shop compound fencing Lions Shop security fencing				2,700 3,000	2,700 3,000
11 Recreation & Culture	Parks & Gardens		Median Strip - Street Scaping Wages PWOH Plant Materials & Contracts	750 750 500 6,000					750 750 500 6,000	750 750 500 6,000
	Parks & Gardens		Memorial Park Materials & Contracts	12,500	Child Safe fencing of the Play Equipment				12,500	12,500
	Other Recreation		Sporting Precinct Materials & Contracts	5,000	Water Isolation valves to: Tennis Club, F'ball Club, Lions Pk, Hockey Ground & Pool ablation				5,000	5,000
	Other Culture		Sandakan Memorial - Stage 1 Renovation Wages PWOH Plant Materials & Contracts	1,500 1,500 2,500 7,500					1,500 1,500 2,500 7,500	1,500 1,500 2,500 7,500
13 Economic Development	Tourism		Flax Mill/Caravan Pk - Upgrade Materials & Contracts	17,500	Child Safe Play Area with Shade				17,500	17,500
				<u>75,830</u>					<u>73,830</u>	<u>75,830</u>
					0	2,000	0	0	0	0

SHIRE OF BOYUP BROOK

RESERVES NOTE DETAIL TO THE 2019-20 BUDGET

		2019-2020 Budget
6.	RESERVES	
(a)	Leave Reserve	
	Opening Balance	120
	Amount Set Aside / Transfer to Reserve	25,000
	Amount Used / Transfer from Reserve	0
		25,120
(b)	Plant Reserve	
	Opening Balance	325,625
	Amount Set Aside / Transfer to Reserve	349,485
	Amount Used / Transfer from Reserve	(290,500)
		384,610
(c)	Depot Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(d)	Community Housing Reserve	
	Opening Balance	79,265
	Amount Set Aside / Transfer to Reserve	9,680
	Amount Used / Transfer from Reserve	0
		88,945
(e)	Emergency Services Reserve	
	Opening Balance	12,225
	Amount Set Aside / Transfer to Reserve	170
	Amount Used / Transfer from Reserve	0
		12,395
(f)	Bushfire Radio Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(g)	Insurance Claims Reserve	
	Opening Balance	14,900
	Amount Set Aside / Transfer to Reserve	205
	Amount Used / Transfer from Reserve	0
		15,105
(h)	Other Recreation Reserve	
	Opening Balance	49,530
	Amount Set Aside / Transfer to Reserve	150,680
	Amount Used / Transfer from Reserve	0
		200,210
(i)	Commercial Reserve	
	Opening Balance	442,415
	Amount Set Aside / Transfer to Reserve	6,095
	Amount Used / Transfer from Reserve	(21,960)
		426,550
(k)	Bridge Maintenance & Construction Reserve	
	Opening Balance	160
	Amount Set Aside / Transfer to Reserve	5
	Amount Used / Transfer from Reserve	0
		165
(m)	Swimming Pool Reserve	
	Opening Balance	0
	Amount Set Aside / Transfer to Reserve	0
	Amount Used / Transfer from Reserve	0
		0

SHIRE OF BOYUP BROOK

RESERVES NOTE DETAIL TO THE 2019-20 BUDGET

		2019-2020 Budget
(n)	Town Hall Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(o)	Administration Centre Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(p)	Building Reserve	
	Opening Balance	699,515
	Amount Set Aside / Transfer to Reserve	9,635
	Amount Used / Transfer from Reserve	(193,500)
(j)	Infrastructure Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(l)	Medical Services Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(q)	Aged Accommodation Reserve	
	Opening Balance	378,020
	Amount Set Aside / Transfer to Reserve	5,205
	Amount Used / Transfer from Reserve	0
		383,225
(r)	Road Contributions Reserve	
	Opening Balance	28,030
	Amount Set Aside / Transfer to Reserve	385
	Amount Used / Transfer from Reserve	0
		28,415
(s)	IT/Office Equipment Reserve	
	Opening Balance	39,105
	Amount Set Aside / Transfer to Reserve	40,540
	Amount Used / Transfer from Reserve	(77,330)
		2,315
(x)	Civic Receptions Reserve - NEW	
	Opening Balance	16,435
	Amount Set Aside / Transfer to Reserve	225
	Amount Used / Transfer from Reserve	0
		16,660
(y)	Unspent Grants Reserve	
		832,330
		0
		(832,330)
		0
(t)	Transfer Station Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(u)	Caravan Park Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	

SHIRE OF BOYUP BROOK

RESERVES NOTE DETAIL TO THE 2019-20 BUDGET

		2019-2020 Budget
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(w)	Library Reserve	
	Opening Balance	
	Amount Set Aside / Transfer to Reserve	
	Amount Used / Transfer from Reserve	
(x)	Unspent Community Grants Reserve	120
		0
		0
		120
	Total Reserves	2,099,485
	Interest Revenue	28,720
		2,085,465

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

SHIRE OF BOYUP BROOK
RESERVES NOTE DETAIL TO THE 2019-20 BUDGET

	2019-2020 Budget
Summary of Transfers	
To Cash Backed Reserves	
Transfers to Reserves	
Leave Reserve	25,000
Plant Reserve	349,485
Depot Reserve	0
Community Housing Reserve	9,680
Emergency Services Reserve	170
Bushfire Radio Reserve	0
Insurance Claims Reserve	205
Recreation Facilities Reserve	150,680
Commercial Reserve	6,095
Infrastructure Reserve	0
Bridge Maintenance & Construction Reserve	5
Medical Services Reserve	0
Swimming Pool Reserve	0
Town Hall Reserve	0
Administration Centre Reserve	0
Building Maintenance Reserve	9,635
Aged Accommodation Reserve	5,205
Road Contributions Reserve	385
IT/Office Equipment Reserve	40,540
Transfer Station Reserve	0
Caravan Park Reserve	0
Flaxmill Sheds Reserve	0
Library Reserve	0
Civic Receptions Reserve	225
Unspent Grants Reserve	0
Unspent Community Grants Reserve	0
	597,310
Transfers from Reserves	
Leave Reserve	0
Plant Reserve	(290,500)
Depot Reserve	0
Community Housing Reserve	0
Emergency Services Reserve	0
Bushfire Radio Reserve	0
Insurance Claims Reserve	0
Recreation Facilities Reserve	0
Commercial Reserve	(21,960)
Infrastructure Reserve	0
Bridge Maintenance & Construction Reserve	0
Medical Services Reserve	0
Swimming Pool Reserve	0
Town Hall Reserve	0
Administration Centre Reserve	0
Building Maintenance Reserve	(193,500)
Aged Accommodation Reserve	0
Road Contributions Reserve	0
IT/Office Equipment Reserve	(77,330)
Transfer Station Reserve	0
Caravan Park Reserve	0
Flaxmill Sheds Reserve	0
Library Reserve	0
Civic Receptions Reserve	0
Unspent Grants Reserve	(832,330)
Unspent Community Grants Reserve	0
	(1,415,620)
Total Transfer to/(from) Reserves	(818,310)
	-1,309,485
	2,099,485

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
Rates & Debtor Charges	Sched 3	Local Govt.			
Overdue Rates Interest Charge	Council	LGA S6.51 FM 70-71	No	11%	per annum
Interest on Instalments	Council	LGA S6.51 FM 70-71	No	5.50%	per annum
Administration Fee on Instalment Arrangements - each for instal 2, 3 & 4	Council	LGA 6.45 (3)	No	\$14.30	Per instalment
Administration Fee on Rates Special Payment Arrangements	Council		No	\$35.00	
Dishonour Fee (includes administration Fee)		LGA s.6.16		\$45.50	
Rate Enquiry Fee (written-Enquiry & Advice of Sale (EAS))	Council		Yes	\$79.55	
Rate Enquiry Fee (EAS - Including Orders & Requisitions)	Council		Yes	\$120.40	
Rate Notice Reprint/ Reproduction Fee	Council		Yes	\$24.40	
WA State Gov't ESL Fee - As advised by DFES	Statutory		No	As advised by DFES	
Enquiries not of a general nature requiring research	Council		Yes	\$44.80	per hour
Governance/Administration Charges	Sched 4				
Staff Time Charges & Secretarial Services (Time permitting)					
Research - Historical/Cemetery Information - Per Hour Fee	Council		Yes	\$44.80	
This also involves Research for Building Plans, etc					
Sale of Photocopies					
A4 single sided					
1 – 9 copies - per page	Council		Yes	\$0.55	
10 – 50 copies - per page	Council		Yes	\$0.55	
50+ page (of same doc) - charge per page	Council		Yes	\$0.55	
A4 double sided					
1 – 9 copies	Council		Yes	\$0.75	
10 – 50 copies	Council		Yes	\$0.75	
50+ (of same doc)	Council		Yes	\$0.75	
A3 single sided					
1 – 9 copies	Council		Yes	\$0.75	
10 – 50 copies	Council		Yes	\$0.75	
50+ (of same doc)	Council		Yes	\$0.75	
A3 double sided					
1 – 9 copies	Council		Yes	\$1.15	
10 – 50 copies	Council		Yes	\$1.15	
50+ (of same doc)	Council		Yes	\$1.15	
[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	\$1.65	
A3 Size	Council		Yes	\$2.70	
Topographic					
A4 Size-Per Page Charge	Council		Yes	\$3.80	
A3 Size - Per Page Charge	Council		Yes	\$6.55	
Freedom of Information Charges					
Cost on application as per Freedom of Information (Charges) Regulations 2019.					
Electoral Roll					
Sale of Electoral Rolls to Individuals-No Commercial Sales	Council		Yes	\$180.25	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
<i>Law, Order & Public Safety</i>	<i>Sched 5</i>				
Fire prevention (GST included)					
Sale of Fire Maps - Cost per map (non laminated)	Council		Yes	\$20.00	
Hazard Reductions - Cost per lot up to 1000m2	Council		Yes	\$580.00	
Hazard Reductions - Lots in excess of 1000m2	Council		Yes	\$875.00	
Arrange Firebreaks work: Non-Compliant Land	Council		Yes	At cost + 30% Administration fee	
Firebreak Creation - Contract Work	Council		Yes	At cost + 30% Administration fee	
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	\$10.00	per day
Parking & Parking Facilities					
Parking Infringements	Council				

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
Dogs, & Other Animals - Control Fees					
Dog and Cat Fees are Statutory fees and will be reviewed by the Statutory body applicable					
Registration - Unsterilised Dog other than a dangerous dog (unless owned by pensioner):					
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	
[Note: Permits required for keeping of 3 or more Cats]					
Registration of dog kept in an approved kennel established licensed under Dog Regulations 2013 S27	Statutory		No	\$200.00	per establishment
Replacement Registration Tag	Statutory		No	\$2.10	
Pound Fees (Inclusive of GST)					
Seizure and impounding of Dogs [or Cat, where necessary]	Council		Yes	At cost + 30% Administration fee + \$80.00 release fee	
Euthanasia of Dog or Cat	Council		Yes	At cost + 30%	
Trap Hire Fee - per hire	Council		Yes	\$10.00	per day
Trap Hire - Bond [Refundable on Return]	Council		No	\$50.00	
Impounding Fees - Straying Animals					
Impounded between 6am and 6pm					
Entire horses, mules, asses, camels, bulls or boars	Council		Yes	At cost + 30% Administration fee + \$20.00 release fee	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves,	Council		Yes	At cost + 30%	
Wethers, ewes, lambs, goats, per head	Council		Yes	At cost + 30%	
Late Impoundment-After 6pm before 6am next day					
Entire horses, mules, asses, camels, bulls or boars	Council		Yes	At cost + 30%	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves,	Council		Yes	At cost + 30%	
Withers, ewes, lambs, goats	Council		Yes	At cost + 30%	
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					
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	Council		Yes	At cost + 30%	
Concessions do not apply to the above Council fees and charges					
Registration - Cats					
ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)					
1 Year	Statutory		No	\$20.00	
3 Years	Statutory		No	\$42.50	
Lifetime	Statutory		No	\$100.00	
PENSIONER CONCESSION	Statutory		No		

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
Health	Sched 7				
Food Legislation					
▪ Notification Fee	Council		No	\$38.20	
▪ Registration Fee	Council		No	\$193.00	
▪ Annual Inspection Fee (medium and low risk business)	Council		No	\$88.00	
Waste Water					
▪ 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	\$306.00	
▪ Holiday Accommodation (Chalets etc)	Council		No	\$306.00	
Food Businesses					
Compliance Inspection fees	Council		No	\$147.00	
Inspection of request	Council		No	\$147.00	
Traders, Thoroughfares & Public Places Local Law					
▪ Festivals - Food Stallholders - Event Permit	Council		No	\$38.00	
▪ Festivals - Other Stallholders - Event Permit	Council		No	\$38.00	
▪ Traders (Outdoor Eating Facilities) Annual Fee	Council		No	\$193.00	
▪ Traders (Outdoor Eating Facilities) Event Fee	Council			\$67.00 + \$6.00 per square metre of public area used	
Temporary Caravan Park Licence	Statutory		No	\$100.00	
Caravan Camping Sites Annual Inspection Fee	Council		No	\$306.00	
Water Testing (per bacteriological sample) - where not as part of a public Certificates	Council		Yes	\$90.00	
Public Building Certificate of Approval					
▪ Licensed Premises	Council		No	\$218.55	
▪ Other Premises	Council		No	\$193.00	
Section 39 Certificate (Liquor Licence Premises)					
▪ Permanent Facilities	Council		No	\$129.00	
▪ Temporary Facilities (excluding Shire Halls)	Council		No	\$64.00	
▪ Charitable Events - as per Policy B.01	Council				
Boyup Brook Medical Centre					
Concession card holders and children under the age of 16 will be bulk billed					
Consultations - Short MBS Item 3	Council		No	\$42.00	
Consultations - Standard MBS Item 23	Council		No	\$77.00	
Consultations - Long [MBS Item 36]	Council		No	\$119.50	
Consultations – Extra Long [MBS Item 44]	Council		No	\$167.00	
Administration fee - missed appointments	Council		Yes	\$85.00	
Reports for Third Parties	Council		Yes	\$319.00	per hour
Employment Medical	Council		Yes	\$166.00	
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	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
Education and Welfare	Sched 8				
Boyup Brook Early Learning Centre					
Daily fee	Council		No	\$77.00	
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	\$7.20	
Administration for overdue book (>6 Weeks)	Council		Yes	\$7.20	
Replacement of lost book as per LISWA depreciated value table	LISWA		Yes		
Community Amenities	Sched 10				
Rubbish Removal Charges					
The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of					
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					
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	Council		No	\$231.30	
Kerbside recycling charge for 1x240litre MGB collected once per fortnight	Council		No	\$115.60	
Additional service 1x240litreMGB collected once per week (52	Council		No	\$231.30	
Additional service for recycling of 1x240litreMGB collected once per	Council		No	\$115.60	
Waste Collection Rate - per property in the district	Council		No	\$0.000002	cents in \$
Waste Collection Rate - minimum per property	Council		No	\$23.00	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					
Note 3: When a Service is provided to a property which is outside an urban area, & the landowner/tenant & the Council agree on a					

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
<u>Boyup Brook Transfer Station & Landfill Charges</u>					
Receiving of Asbestos or Commercial waste from outside the district is to be by Council approval					
Transfer Station will accept loads up to 3 cubic metres, loaded into rubbish trailer. Loads greater than this go directly to landfill - by appointment with the Shire of Boyup Brook					
Rubbish Removal Pass - (20 x 240 MGBs or equivalent pa)	Council		Yes	\$44.50	
Rubbish Removal Pass - (10 x 240 MGBs or equivalent pa)	Council		Yes	\$27.00	
Rubbish Removal Pass - (5 x 240 MGBs or equivalent pa)	Council		Yes	\$20.00	
1 x 240 litre Mobile Garbage Bin (& units of 240 litre after)	Council		Yes	\$12.50	
Sedan / Station-wagon - 4WD - Boot Load	Council		Yes	\$12.50	
Van - Utility - Trailer (not exceeding 1.8mx1.2m)	Council		Yes	\$32.00	
Small Truck (2-4 tonne)	Council		Yes	\$66.00	
Medium Truck (4-6 tonne)	Council		Yes	\$78.50	
Truck (6-8 tonne)	Council		Yes	\$89.50	
Truck (8 plus tonne single axle)	Council		Yes	\$141.00	
Truck (8 plus tonne dual axle)	Council		Yes	\$168.00	
Truck (semi trailer 20m ² capacity)	Council		Yes	\$323.50	
Bulk Bins (3m ² or less)	Council		Yes	\$66.00	
Bulk Bin (3m ² - 6m ²)	Council		Yes	\$78.40	
Bulk Bin (6m ² -10m ²)	Council		Yes	\$91.00	
Bulk Bin (exceeding 10m ²)	Council		Yes	\$168.00	
Asbestos Sheets - 2 m ² or less	Council		Yes	\$23.00	
Asbestos - 1 m ³ ; Minimum Charge	Council		Yes	\$168.00	Minimum
Asbestos (\$159.50 for 1 st m ³ then \$29.50 per m ³ there-after)	Council		Yes	\$168.00	
Plastic Drums (not included in drum muster collection)	Council		Yes	\$6.50	Per 20 litre
Green waste: 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	\$13.50	
Large trailer (2 cubic metres)	Council		Yes	\$32.00	
De-gassing - electrical devices eg refrigerator	Council		Yes	\$ 6.50	
SEPTIC DISPOSALS/LIQUID WASTE -					
Liquid Waste originating from outside Shire of Boyup Brook	Council		Yes	\$62.00	per m3
Liquid Waste from Shire of Boyup Brook	Council		Yes	\$10.50	per m3
Portable Ablution Block hire - 6 x pans + urinal (week minimum)	Council		Yes	\$62.00	per day
Ablution block pump out fee	Council		Yes	At cost + 30% administration fee	Per pump out
BOND - per ablution block	Council		No	\$320.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
<u>Town Planning</u>					
Pursuant to Town Planning (Local Government Planning Fees) & Development Regulations 2011					
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 estimated 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		
3. Determining an application for extractive industry where the	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	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	Statutory		No	\$73.00	first 5 lots then
5. (c) More than 195 lots	Statutory		No	\$7,393.00	
6. Determining an initial application for home occupation where the home	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			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	
<u>Town Planning (continued)</u>					
Amendments to Planning Applications					
Minor Amendment fee estimate	Statutory		Yes	If amendment not	
Major Amendment fee estimate	Statutory		Yes	If amendment not	
The fee estimate is based upon the following hourly charges and where they exceed the above "estimate", then Council may require					
Executive/Shire Planner	Statutory		Yes	\$ 88.00 per hour	
Manager/Senior Planner	Statutory		Yes	\$ 66.00 per hour	
Planning Officer, Environmental Health officer or other officer with	Statutory		Yes	\$ 36.86 per hour	
Other staff	Statutory		Yes	\$ 45.65	
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]					

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
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					
• 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					
PLANNING DEPARTMENT BUT CONCERN ISSUES NOT					
Road Closure Application (note this fee covers costs of processing and	Council		No	\$674.90	
Copy of Town Planning Scheme Text <i>(includes GST)</i>	Council		Yes	\$30.90	
Copy of Local Planning Strategy (colour) <i>(includes GST)</i>	Council		Yes	\$147.30	
Relocated Dwellings Inspection Fee (inspection by Shire staff prior to					
Where building is located within Shire of Boyup Brook:	Council		Yes	\$268.85	
Where building is located within South-West Region:	Council		Yes	\$470.70	
Where building is located in Perth Metropolitan Area or elsewhere within 3	Council		Yes	\$920.85	
Where building is located greater than 3 hours drive from Boyup Brook:	Council		Yes	\$134.95	per hour
Planning/Development Bonds:					
Relocated Dwellings	Council		No	\$5,150.00	
Relocated Outbuildings	Council		No	\$530.00	

SHIRE OF BOYUP BROOK
FEEs AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
<u>Boyup Brook Cemetery</u>					
<u>Burials- includes interment and Grant of Right of Burial as need</u>					
Interment in grave to depth of 2.13m depth including registration fee	Council		Yes	\$1,044.50	
Interment of a child (under 13 years) including registration fee	Council		Yes	\$533.50	
Interment of any stillborn child in ground set aside for that purpose	Council		Yes	\$276.00	
Interment that requires manual grave digging - including registration fee	Council		Yes	\$2,118.70	
<u>Extra Charges</u>					
Interment on a Saturday, Sunday or Public Holiday	Council		Yes	\$423.50	
Reservation Fee of specific site (Reserve for 25 Yrs)	Council		Yes	\$322.50	
Administration fee for exhumation of Grave (Note Council will not carryout)	Council		Yes	\$97.00	
Administration fee-Re-open Grave for 2nd interment	Council		Yes	\$97.00	
<u>Placement of Ashes</u>					
Placement in single niche including standard bronze plaque and	Council		Yes	\$494.40	
Placement in double niche including standard bronze plaque and first	Council		Yes	\$706.60	
Placement of second Ashes into double niche including attachable bronze	Council		Yes	\$256.50	
Reservation of specific site in Niche Wall	Council		Yes	\$154.50	
Placement of Ashes into existing gravesite	Council		Yes	\$256.50	
Place Ashes into new gravesite [+ Res. Fee: See Above]	Council		Yes	\$256.50	
Transfer of Ashes to a new position (plus cost of plaques if required)	Council		Yes	\$256.50	
Removal of Ashes from Cemetery to authorised family member	Council		Yes	\$160.70	
<u>Miscellaneous Fees</u>					
Funeral Directors & Monumental Masons Annual Lic. Fee	Council		Yes	\$161.00	
Single Funeral Permit [Applicable to Annual Licence Holders, as per	Council		Yes	\$97.00	
Single Funeral Permit [Applicable to Non Licence Holders]	Council		Yes	\$161.00	
Monumental Masons Annual Licence Fee	Council		Yes	\$161.00	
Single Monument Permit	Council		Yes	\$96.80	
Copy of Cemeteries Local Law	Council		Yes	\$38.00	
Copy of Grant of Right of Burial	Council		Yes	\$24.00	
Renewal of Grant of Right of Burial	Council		Yes	\$83.50	
<u>Recreation & Culture</u>	<u>Sched 11</u>				
<u>Boyup Brook Hall Hire</u>					
[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	\$210.00	
BONDS - Where liquor is consumed			No	\$530.50	
DEPOSITS - Generally Optional. If an organisation wishes to secure a			No	\$107.00	
<u>Stage Shows: Balls: Weddings: Other Hiring's</u>					
Hire Charge	Council		Yes	\$335.00	
<u>NFP Community Groups (50% of Standard Hire)</u>					
Hire Charge	Council		Yes	\$170.00	
<u>Badminton/Gym/Aerobics & Like Activities</u>					
Hire Charge	Council		Yes	\$13.00	for first hour & \$4.65 per hour or part thereof thereafter
<u>Rehearsals (per occasion)</u>					
Hire Charge	Council		Yes	\$26.00	
<u>Kitchen Only (Bond still applies)</u>					
Hire Charge 1/2 day (prior to or after midday)	Council		Yes	\$26.00	
Hire Charge full day	Council		Yes	\$53.00	
[Note: Where Kitchen is used, that fee is to be added to all Hall Hiring's					
<u>Stage, Bar, Other</u>					
Charge for each area	Council		Yes	\$53.00	
<u>Public Meetings (no kitchen)</u>					
Hire Charge	Council		Yes	\$167.00	
<u>Lesser Hall Hire</u>					
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	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
Recreation and Sporting Venues					
Boyup Brook Football Club per season	Council		Yes	\$1,025.00	
Boyup Brook Hockey per season	Council		Yes	\$515.00	
Boyup Brook Cricket Club per season	Council		Yes	\$515.00	
Boyup Brook Juniors Netball per season (when required)	Council		Yes	\$515.00	
Boyup Brook Tennis Club per season	Council		Yes	\$515.00	
Boyup Brook Swimming Club per season	Council		Yes	\$515.00	
Country Music Club of Boyup Brook - Charge for use of Music Park per year	Council		Yes	\$731.00	
Use of Recreation Facilities by other non Shire community groups, at CEO's discretion (Bond \$200 applies)					
Oval	Council		Yes	\$257.50	
Hockey Ground	Council		Yes	\$129.00	
Music Park (includes stage) per day	Council		Yes	\$257.50	
Other Public Open Space per day	Council		Yes	\$129.00	
Use of Recreation Facilities by other Shire community groups - (Bond \$200 applies)					
Oval per day	Council		Yes	\$77.00	per day
Hockey Ground per day	Council		Yes	\$38.00	per day
Music Park (excludes stage) per day	Council		Yes	\$77.00	per day

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
<u>Swimming Pool Entry Fees</u>					
Adult entry	Council		Yes	\$5.50	
Spectator entry	Council		Yes	\$2.50	
Pensioner Card	Council		Yes	\$3.50	
Child entry - under 1 year, up to 5 years - Free					
Child entry – Attending school	Council		Yes	\$3.50	
School Group - Entry fee including accompanying parents	Council		Yes	\$2.50	
Local School swimming carnivals - supervising teachers					
Australia Day - Free Entry all day	Council				
<u>Swimming Pool - Book 10 Tickets</u>					
Adult	Council		Yes	\$41.00	
Child (Attending School) / Non swimmer	Council		Yes	\$20.50	
Pensioner	Council		Yes	\$20.50	
<u>Swimming Pool - Family Day Pass</u>					
Family (includes 2 adults and all children attending school)	Council		Yes	\$10.50	
<u>Swimming Pool Season Tickets - eligible persons as identified on</u>					
Adult only	Council		Yes	\$148.50	
Family, Single - Adult and 1 Child (Attending school)	Council		Yes	\$148.50	
Family Single - Adult with all children attending school	Council		Yes	\$148.50 + \$5.00 for each child attending school	plus \$5.00 for each child attending school
Family (includes 2 adults and all children attending school)	Council		Yes	\$266.00	
Family - Pension / Senior Card Holder - 1 Adult & all children attending	Council		Yes	\$138.00	
Child only - (Over 10 years of age and attending school)	Council		Yes	\$79.00	
Single Pensioner / Senior	Council		Yes	\$79.00	
Pensioner Couple - with Pension / Senior Cards	Council		Yes	\$143.00	
<u>Vacation Swimming Lessons</u>					
Parent / Carer (non-swimmer) entry 10 Day pass	Council		Yes	\$15.50	
Child (6 - 17 yrs) 10 Day Pass	Council		Yes	\$15.50	
<u>Other</u>					
Private Hire - Available upon prior arrangements made with Swimming	Council		Yes	\$91.50	
Mat Hire [maximum period = 1 hour]	Council		Yes	\$2.00	
Gym Equipment use	Council		Yes	\$3.00	
Gym Equipment use - per season	Council		Yes	\$79.50	
Use of Showers and no other swimming pool facilities	Council		Yes	\$5.00	
Water Aerobics (entry not included)	Council		Yes	\$6.50	per session
Private swimming lessons	Council		Yes		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 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
Works & Services Department	Sched 12				
Works & Services Charges (Inclusive of GST)					
Application for Temporary Road Closure	Council		No	\$77.50	
Application - Heavy Haulage Permit	Council		No	\$170.00	
Heavy Haulage Permit - renew	Council		No	\$170.00	
Approval of Road & Drainage Plans for Sub-Divisions	Council			1.5% of Construction	
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	Council		Yes	\$1,157.00	
Shire contribution to a brick paved crossover is half the cost of the	Council		Yes	\$1,157.00	
Shire contribution to an asphalt crossover is half the cost of the crossover	Council		Yes	\$963.00	
Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the	Council		Yes	\$1,060.00	
Shire contribution to a gravel crossover is half the cost to a maximum of	Council		Yes	\$642.00	
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	\$797.00	
375mm	Council		Yes	\$885.00	
Three pipe lengths plus two precast headwalls					
300mm	Council		Yes	\$963.00	
375mm	Council		Yes	\$1,130.00	
Two pipes only (no precast headwalls)					
300mm	Council		Yes	\$514.00	
375mm	Council		Yes	\$604.00	
Three pipes only					
300mm	Council		Yes	\$642.00	
375mm	Council		Yes	\$861.00	
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					
Other					
Accessing Water from Shire Standpipes					
Ad-hoc use as per Water Corporation Charges and service fee, for 560 KL consumed per annum	Council		No	\$11.60	per kilo litre
Administration charge for use of standpipe	Council		Yes	\$4.00	per usage
Motor Vehicle Special Plates (inclusive of GST)					
Shire administration fee for Special Series Number Plates	Council		Yes	\$64.50	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
<u>Economic Services</u>	<u>Sched 13</u>				
Boyup Brook Caravan Park and Flax Mill Camp (Inclusive of GST)					
(Note. 50% deposit required for all bookings within 14 days of registration)					
<u>Caravan Park</u>					
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					
<u>Ensuite sites</u>					
2 persons per night	Council		Yes	\$38.00	
Charge per night for each additional person	Council		Yes	\$16.50	
Weekly charge for 2 persons	Council		Yes	\$196.50	
<u>Powered sites</u>					
2 persons per night	Council		Yes	\$29.00	
Charge per night for each additional person	Council		Yes	\$13.50	
Weekly charge for 2 persons	Council		Yes	\$170.00	
<u>Camping & No Powered sites</u>					
2 persons per night	Council		Yes	\$21.00	
Charge per night for each additional person	Council		Yes	\$6.00	
Weekly charge for 2 persons	Council		Yes	\$116.50	
<u>Recreational Vehicle (RV) In paddocks - no facilities</u>					
Minimum for 2 people per night	Council		Yes	\$8.00	
Extra persons	Council		Yes	\$5.00	
<u>Camp Facilities</u>					
Function Rooms per day	Council		Yes	\$108.00	
Function Rooms per hour	Council		Yes	\$27.00	
Washing machine per cycle	Council		No	Coin operated	
Dryer per cycle	Council		No	Coin operated	
Canoe Hire (including Life Jackets) per hour	Council		Yes	\$12.50	
Canoe Hire (including Life Jackets) per day [7am-7pm]	Council		Yes	\$109.20	
Showers Only per use	Council		Yes	\$5.00	per use
<u>Flax mill Sheds Storage</u>					
Administration charge -First or Initial hire agreement	Council		Yes	\$108.00	
Administration charge - Annual Hire agreement renewal	Council		Yes	\$24.40	
Per square metre per annum OR for minimum see below	Council		Yes	\$3.60	per m2
Minimum annual charge	Council		Yes	\$450.00	
Completion of the Flaxmill Storage Hire form is required before the commencement of storage and then on an annual basis					
<u>Abel Street Shed Storage</u>					
Abel Street Shed Storage	Council		Yes	\$21.25	per week
<u>Building Control (GST not applicable unless specifically stated)</u>					
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 month/annum)	Council		No	\$142.00	
Swimming Pool Inspection Fee (4 yearly)	Statutory		No	\$55.00	
Copy of Building and/or Septic Plans (where available)	Council		No	\$64.50	
Monthly Building Statistics (per month including GST)	Council		Yes	\$19.00	

SHIRE OF BOYUP BROOK
FEES AND CHARGES 2019-2020

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2019-2020	Notes
Other Property & Services	Sched 14				
Private Works Charges (Inclusive of GST)					
Plant & Machinery (including labour, overheads and parts)					
Motor Grader	Council		Yes	\$218.50	
Tandem Tip Truck (14 tonne)	Council		Yes	\$194.20	
Tray Top Truck (3 tonne)	Council		Yes	\$160.70	
Utilities	Council		Yes	\$142.15	
Front end Loader	Council		Yes	\$218.00	
Tractors	Council		Yes	\$142.00	
Backhoe	Council		Yes	\$142.00	
Ride-on Mower	Council		Yes	\$142.00	
10 tonne vibrating Roller	Council		Yes	\$202.90	
16 tonne Multi tyre roller	Council		Yes	\$194.20	
Prime Mover & Low Loader	Council		Yes	\$334.25	
Labour					
Labour & Overheads (only; doesn't include cost of plant, or any materials)	Council		Yes	\$97.85	
Materials	Council		Yes	Cost + 30% + GST	
Waste Oil Disposal	Council		Yes	Cost + 30% + GST	
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.					
Traffic Management Plan Evaluation					
Evaluation of previously assessed Traffic Management Plans	Council		Yes	\$50.00	
Evaluation of new Traffic Management Plans	Council		Yes	\$95.00	
Fees for Event Plans waived at CEO's discretion					
Replacement of Rural Road Numbering (includes sign, post and fittings)	Council		Yes	\$55.00	