

# Shire of Boyup Brook



## Annual Budget 2020 - 2021





# Shire of Boyup Brook

## 2020-2021 Budget



It is with pleasure, on behalf of the Elected Members of the Shire of Boyup Brook, I present the Council's 2020-2021 Budget.

COVID-19 has had a dramatic impact on our community. Economic forecasting is challenging with impacts wide ranging and difficult to predict. Federal and State Government support and stimulus packages have been announced in order to support broader economic activity with the Shire benefiting with a \$457,431 one-off grant.

Our most important role as Council is to deliver a budget that provides the services you value, while keeping rates as reasonable as possible. As the Federal and State Government continue to make hard decisions to support those who are struggling, we too must play our part.

We have responded to the Premier's request to freeze rates and invest in projects that stimulate the local economy. We made a commitment to our community in April 2020 to a zero percent rate increase. We will now deliver on this promise. Your rates bill will not increase (unless you have made significant changes to your property) for the year.

Some of the significant projects that have been included in the Annual Budget are listed in the highlights section and importantly include \$3.2 million on roads. More details and a copy of the budget can be found on the Shire website [www.boyupbrook.wa.gov.au](http://www.boyupbrook.wa.gov.au)

We understand there are still some tough times ahead, but as a community we will be defined by the challenges that we overcome. I am confident this budget will help us navigate these uncertain times as we not only recover from this crisis but emerge in a stronger and better position than before.

## Budget Highlights

### Roads (Major Projects Listed)

Kulikup Road	\$195k
Jayes Road	\$112k
Beatty Street	\$189k
Boyup Brook - Cranbrook Road	\$539k
Boyup Brook - Arthur River Road	\$495k
Winnejump Road	\$150k



CCTV Infrastructure \$ 51k



Bike Paths \$ 72k



Bushfire Mitigation \$196k



Reservoir Works \$ 80k



Plant Purchases \$314k



*Country Charm*  
*Country Lifestyle*  
*Country Choice*

Cr Richard Walker  
Shire President

**SHIRE OF BOYUP BROOK**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

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

A place that is safe and secure.

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

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

**SHIRE OF BOYUP BROOK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
<b>Revenue</b>				
Rates	1(a)	3,007,292	3,002,703	3,006,035
Operating grants, subsidies and contributions	9(a)	1,125,550	1,734,271	1,011,205
Fees and charges	8	1,518,125	1,393,045	1,537,555
Interest earnings	11(a)	45,205	60,395	79,815
Other revenue	11(b)	503,190	279,344	70,160
		6,199,362	6,469,758	5,704,770
<b>Expenses</b>				
Employee costs		(2,875,038)	(3,165,042)	(3,193,050)
Materials and contracts		(2,544,200)	(1,143,169)	(1,376,135)
Utility charges		(228,519)	(213,746)	(183,055)
Depreciation on non-current assets	5	(3,592,229)	(3,018,122)	(3,643,395)
Interest expenses	11(d)	(21,754)	(23,288)	(23,580)
Insurance expenses		(165,432)	(192,945)	(192,115)
Other expenditure		(251,606)	(247,071)	(202,070)
		(9,678,778)	(8,003,383)	(8,813,400)
<b>Subtotal</b>		(3,479,416)	(1,533,625)	(3,108,630)
Non-operating grants, subsidies and contributions	9(b)	2,661,821	776,285	1,596,000
Loss on asset disposals	4(b)	0	(156,782)	(27,500)
		2,661,821	619,503	1,568,500
<b>Net result</b>		<b>(817,595)</b>	<b>(914,122)</b>	<b>(1,540,130)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(817,595)</b>	<b>(914,122)</b>	<b>(1,540,130)</b>

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



## SHIRE OF BOYUP BROOK FOR THE YEAR ENDED 30 JUNE 2021

### 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 13 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 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 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### 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 and concessions 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 and amortisation 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.



**SHIRE OF BOYUP BROOK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		0	0	150
General purpose funding		3,742,447	4,477,685	3,767,200
Law, order, public safety		271,834	128,327	169,950
Health		907,844	788,756	900,570
Education and welfare		125,000	138,303	130,830
Housing		89,601	89,601	89,200
Community amenities		207,766	216,470	217,685
Recreation and culture		41,441	41,580	52,750
Transport		191,890	189,903	195,655
Economic services		110,530	169,282	119,820
Other property and services		511,009	229,851	60,960
		6,199,362	6,469,758	5,704,770
<b>Expenses excluding finance costs</b>	4(a),5,11(c),(e),(f),(g)			
Governance		(379,473)	(306,298)	(366,205)
General purpose funding		(139,443)	(111,702)	(127,325)
Law, order, public safety		(508,331)	(393,703)	(433,290)
Health		(1,249,020)	(1,151,870)	(1,358,370)
Education and welfare		(226,309)	(237,177)	(225,575)
Housing		(140,757)	(114,466)	(126,490)
Community amenities		(348,711)	(350,475)	(347,080)
Recreation and culture		(1,162,098)	(1,077,874)	(1,138,705)
Transport		(4,312,005)	(3,533,773)	(3,773,975)
Economic services		(657,873)	(423,302)	(633,495)
Other property and services		(533,004)	(279,455)	(259,310)
		(9,657,024)	(7,980,095)	(8,789,820)
<b>Finance costs</b>	,6(a),11(d)			
Education and welfare		(14,218)	(14,870)	(14,890)
Housing		(2,670)	(2,939)	(2,965)
Community amenities		0	(183)	(350)
Recreation and culture		(4,866)	(5,296)	(5,375)
		(21,754)	(23,288)	(23,580)
<b>Subtotal</b>		(3,479,416)	(1,533,625)	(3,108,630)
Non-operating grants, subsidies and contributions	9(b)	2,661,821	776,285	1,596,000
(Loss) on disposal of assets	4(b)	0	(156,782)	(27,500)
		2,661,821	619,503	1,568,500
<b>Net result</b>		<b>(817,595)</b>	<b>(914,122)</b>	<b>(1,540,130)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(817,595)</b>	<b>(914,122)</b>	<b>(1,540,130)</b>

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



**SHIRE OF BOYUP BROOK**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**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**

**ACTIVITIES**

**GOVERNANCE**

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

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



**SHIRE OF BOYUP BROOK**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,007,292	2,917,691	3,026,035
Operating grants, subsidies and contributions		450,956	2,455,297	1,006,217
Fees and charges		1,518,125	1,393,045	1,607,555
Interest earnings		45,205	54,384	80,346
Goods and services tax		0	149,137	116,190
Other revenue		503,190	275,549	70,160
		5,524,768	7,245,103	5,906,503
<b>Payments</b>				
Employee costs		(2,832,008)	(3,438,686)	(3,177,825)
Materials and contracts		(2,544,200)	(972,083)	(1,376,135)
Utility charges		(228,519)	(213,746)	(183,055)
Interest expenses		(21,754)	(23,984)	(23,580)
Insurance expenses		(165,432)	(192,945)	(192,115)
Goods and services tax		0	(175,797)	0
Other expenditure		(251,606)	(236,902)	(202,070)
		(6,043,519)	(5,254,143)	(5,154,780)
<b>Net cash provided by (used in) operating activities</b>	3	(518,751)	1,990,960	751,723
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(537,039)	(962,624)	(851,540)
Payments for construction of infrastructure	4(a)	(3,488,384)	(1,584,365)	(2,582,620)
Non-operating grants, subsidies and contributions		2,661,821	776,285	1,596,000
Proceeds from sale of plant and equipment	4(b)	127,714	309,596	71,750
<b>Net cash provided by (used in) investing activities</b>		(1,235,888)	(1,461,108)	(1,766,410)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(36,157)	(39,432)	(37,658)
<b>Net cash provided by (used in) financing activities</b>		(36,157)	(39,432)	(37,658)
<b>Net increase (decrease) in cash held</b>		(1,790,796)	490,420	(1,052,345)
Cash at beginning of year		3,852,438	3,362,018	3,316,013
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,061,642</b>	<b>3,852,438</b>	<b>2,263,668</b>

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



**SHIRE OF BOYUP BROOK**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)		1,135,201	439,629	435,768
		1,135,201	439,629	435,768
<b>Revenue from operating activities (excluding rates)</b>				
Governance		0	0	150
General purpose funding		736,410	1,476,237	762,340
Law, order, public safety		271,834	128,327	169,950
Health		907,844	788,756	900,570
Education and welfare		125,000	138,303	130,830
Housing		89,601	89,601	89,200
Community amenities		207,766	216,470	217,685
Recreation and culture		41,441	41,580	52,750
Transport		191,890	189,903	195,655
Economic services		110,530	169,282	119,820
Other property and services		511,009	229,851	60,960
		3,193,325	3,468,310	2,699,910
<b>Expenditure from operating activities</b>				
Governance		(379,473)	(306,298)	(366,205)
General purpose funding		(139,443)	(111,702)	(127,325)
Law, order, public safety		(508,331)	(393,703)	(433,290)
Health		(1,249,020)	(1,151,870)	(1,358,370)
Education and welfare		(240,527)	(252,047)	(240,465)
Housing		(143,427)	(117,405)	(129,455)
Community amenities		(348,711)	(350,658)	(347,430)
Recreation and culture		(1,166,964)	(1,083,170)	(1,144,080)
Transport		(4,312,005)	(3,684,805)	(3,801,475)
Economic services		(657,873)	(423,302)	(633,495)
Other property and services		(533,004)	(285,205)	(259,310)
		(9,678,778)	(8,160,165)	(8,840,900)
Non-cash amounts excluded from operating activities	2 (a)(i)	3,635,260	2,943,873	3,686,119
<b>Amount attributable to operating activities</b>		(1,714,992)	(1,308,353)	(2,019,103)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	2,661,821	776,285	1,596,000
Purchase land held for resale	4(a)	0	0	0
Purchase investment property	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(537,039)	(962,624)	(851,540)
Purchase and construction of infrastructure	4(a)	(3,488,384)	(1,584,365)	(2,582,620)
Proceeds from disposal of assets	4(b)	127,714	309,596	71,750
Proceeds from self supporting loans	6(a)	0	0	0
Advances of self supporting loans	6(a)	0	0	0
<b>Amount attributable to investing activities</b>		(1,235,888)	(1,461,108)	(1,766,410)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(36,157)	(39,432)	(37,658)
Principal elements of finance lease payments	7	0	0	0
Proceeds from new borrowings	6(b)	0	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(19,000)	(69,684)	(597,309)
Transfers from cash backed reserves (restricted assets)	7(a)	0	1,012,330	1,415,620
<b>Amount attributable to financing activities</b>		(55,157)	903,214	780,653
<b>Budgeted deficiency before general rates</b>		(3,006,037)	(1,866,247)	(3,004,860)
<b>Estimated amount to be raised from general rates</b>	1	3,006,037	3,001,448	3,004,860
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	<b>0</b>	<b>1,135,201</b>	<b>0</b>

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

**SHIRE OF BOYUP BROOK**  
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**FOR THE YEAR ENDED 30 JUNE 2021**

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**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**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 \$	2020/21 Budgeted total revenue \$	2019/20 Actual total revenue \$	2019/20 Budget total revenue \$
<b>Uniform general rate</b>									
Gross rental valuations									
General Rate - GRV	0.133700	298	3,444,870	460,579	0	0	460,579	459,447	460,280
Unimproved valuations									
General Rate - UV	0.007409	594	293,017,056	2,170,963	0	0	2,170,963	2,207,212	2,210,135
Sub-Totals		892	296,461,926	2,631,542	0	0	2,631,542	2,666,659	2,670,415
<b>Minimum payment</b>									
Gross rental valuations									
General Rate - GRV	995	51	236,247	50,745	0	0	50,745	50,745	50,745
Unimproved valuations									
General Rate - UV	900	360	27,192,733	324,000	0	0	324,000	285,300	285,300
Sub-Totals		411	27,428,980	374,745	0	0	374,745	336,045	336,045
Rates small balances written off		1,303	323,890,906	3,006,287	0	0	3,006,287	3,002,704	3,006,460
Concessions (Refer note 1(e))							(250)	(1,256)	(250)
<b>Total amount raised from general rates</b>							0	0	(1,350)
Ex-gratia rates							3,006,037	3,001,448	3,004,860
<b>Total rates</b>							1,255	1,255	1,175
							3,007,292	3,002,703	3,006,035

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 2020/21 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.

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

## 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 %
<b>Option one</b>				
One payment	12-11-2020	0	0.0%	8.0%
<b>Option two</b>				
Instalment 1	12-11-2020	0	3.0%	8.0%
Instalment 2	12-01-2021	0	3.0%	8.0%
Instalment 3	12-03-2021	0	3.0%	8.0%
Instalment 4	12-05-2021	0	3.0%	8.0%
Instalment plan admin charge revenue		2020/21 Budget revenue \$	2019/20 Actual revenue \$	2019/20 Budget revenue \$
Instalment plan interest earned		0	8,632	7,510
Unpaid rates and service charge interest earned		2,800	8,183	5,955
		21,415	30,091	21,415
		24,215	46,906	34,880



SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30 June 2021.

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30 June 2021.

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(e) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates	Concession	50%		\$ 0	\$ 0	\$ 1,350	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.
				0	0	1,350		

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (a). NET CURRENT ASSETS**

**Items excluded from calculation of 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.

**(i) 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**

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
Less: Profit on asset disposals	0	0	0
Less: Reversal of prior year loss on revaluation of non-current assets	0	0	0
Less: Non-cash grants and contributions for assets			
Less: Movement in contract liabilities associated with restricted cash	0	0	
Less: Movement in employee liabilities associated with restricted cash	0	0	0
Less: Movement in accrued wages	0	(68,228)	0
Less: Movement in accrued interest on loans	0	(695)	0
Less: Movement in accrued interest income	0	(6,011)	0
Less: Movement in inventories	0	(1,743)	0
Less: Movement in deferred rates	0	(6,806)	0
Add: Movement in non-current contract liabilities	0	0	0
Add: Movement in employee provisions	43,031	(147,548)	15,224
Add: Loss on disposal of assets	0	156,782	27,500
Add: Loss on revaluation of non current assets	0	0	0
Add: Change in accounting policies	0		
Add: Depreciation on assets	3,592,229	3,018,122	3,643,395
<b>Non cash amounts excluded from operating activities</b>	<b>3,635,260</b>	<b>2,943,873</b>	<b>3,686,119</b>

**(ii) Current assets and liabilities excluded from budgeted deficiency**

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: Unspent borrowings	6(c)			
Less: Cash - restricted reserves	3	(1,994,133)	(1,975,133)	(2,099,469)
Less: Financial assets - restricted	3	0	0	0
Less: Current assets restricted to trading undertaking				
Less: Current assets Inventory and stock held		(30,260)	(30,260)	(28,517)
Less: Current assets Accrued income		(6,542)	(6,543)	0
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable				
- Land held for resale		0	0	
- rates receivable				
- Cash in lieu of parking		0	0	
- Other contract liabilities [describe]				
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		38,125	36,157	37,826
- Current portion of contract liability held in reserve		0	0	0
- Current portion of lease liabilities		0	0	0
- Employee benefit provisions		254,626	254,626	325,637



**SHIRE OF BOYUP BROOK**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2021**

- Accrued interest on loans	5,396	5,396	6,093
- Accrued salaries & wages	134,085	134,085	23,220
- Accrued expense	16,999	16,999	25,000
- Bonds and deposits held			
Add: Movement in provisions between current and non-current provisions			
<b>Total adjustments to net current assets</b>	<b>(1,581,704)</b>	<b>(1,564,673)</b>	<b>(1,710,210)</b>

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021 \$	2019/20 Actual 30 June 2020 \$	2019/20 Budget 30 June 2020 \$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	59,999	1,195,200	164,198
Cash and cash equivalents - restricted				
Cash backed reserves	3	1,994,133	1,975,133	2,099,469
Unspent borrowings	6(c)	0	0	0
Unspent grants, subsidies and contributions	9	7,510	682,105	0
Financial assets - unrestricted		0	0	
Financial assets - restricted	3	0	0	
Receivables		521,806	521,806	210,747
Contract assets		0	0	
Inventories		30,260	30,260	28,517
		2,613,708	4,404,504	2,502,931
<b>Less: current liabilities</b>				
Trade and other payables		(580,050)	(580,050)	(188,402)
Contract liabilities		0	(674,594)	0
Lease liabilities		0	0	0
Short term borrowings		0	0	0
Long term borrowings		(38,125)	(36,157)	(37,826)
Provisions		(413,829)	(413,829)	(566,493)
		(1,032,004)	(1,704,630)	(792,721)
<b>Net current assets</b>		1,581,704	2,699,874	1,710,210
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(1,581,704)	(1,564,673)	(1,710,210)
<b>Closing funding surplus / (deficit)</b>		0	1,135,201	0



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (b). 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.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**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.

**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.

**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.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

### 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:

	Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Cash at bank and on hand		2,061,642	3,852,438	2,263,668
		2,061,642	3,852,438	2,263,668
- Unrestricted cash and cash equivalents		59,999	1,195,200	164,199
- Restricted cash and cash equivalents		2,001,643	2,657,238	2,099,469
		2,061,642	3,852,438	2,263,668
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:				
Leave reserve		122	121	25,121
Unspent grants reserve		79	78	0
Plant		149,789	148,325	384,611
Building		713,205	706,235	515,650
Community housing		80,816	80,026	88,945
Emergency		12,464	12,343	12,396
Insurance claim		15,190	15,042	15,104
Other recreation		50,499	50,005	200,209
Commercial		451,073	446,665	426,550
Bridges		156	154	156
Aged accommodation		385,413	381,646	383,219
Road contributions		28,577	28,298	28,413
IT/Office equipment		39,871	39,481	2,315
Civic receptions		16,757	16,593	16,660
Unspent community grants		122	121	120
Rylington park		50,000	50,000	0
Unspent grants, subsidies and contributions	9	7,510	682,105	0
		2,001,643	2,657,238	2,099,469
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(817,595)	(914,122)	(1,540,130)
Depreciation	5	3,592,229	3,018,122	3,643,395
(Profit)/loss on sale of asset	4(b)	0	156,782	27,500
(Increase)/decrease in receivables		0	(89,783)	201,733
(Increase)/decrease in inventories		0	(1,743)	0
Increase/(decrease) in payables		0	132,047	0
Increase/(decrease) in employee provisions		43,030	(208,652)	15,225
Non-operating grants, subsidies and contributions		(2,661,821)	(776,285)	(1,596,000)
<b>Net cash from operating activities</b>		(518,751)	1,990,960	751,723

#### 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.

##### FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**4. FIXED ASSETS**

**(a) Acquisition of Assets**

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

Asset class	Reporting program							2020/21 Budget total	2019/20	
	Law, order, public safety	Health	Community amenities	Recreation and culture	Transport	Other property and services			Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>										
Land - freehold land	0	0	0	0	0	0	0	127,273	0	0
Buildings	0	0	20,000	0	0	84,539	104,539	10,247	432,460	432,460
Furniture and equipment	0	0	0	0	0	30,000	30,000	67,984	101,580	101,580
Plant and equipment	51,700	0	0	68,000	272,000	10,800	402,500	757,120	317,500	317,500
	51,700	0	20,000	68,000	272,000	125,339	537,039	962,624	851,540	851,540
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	2,313,365	0	2,313,365	1,209,814	1,462,580	1,462,580
Infrastructure - footpaths	0	0	0	0	72,000	0	72,000	63,597	60,000	60,000
Infrastructure - drainage	0	0	0	0	0	0	0	177,860	32,710	32,710
Infrastructure - parks & oval	0	0	0	80,000	0	0	80,000	7,980	30,500	30,500
Infrastructure - bridges	0	0	0	0	949,290	0	949,290	119,671	825,500	825,500
Infrastructure - other	0	9,750	0	0	47,979	16,000	73,729	5,443	158,950	158,950
Infrastructure - recreation	0	0	0	0	0	0	0	0	12,380	12,380
	0	9,750	0	80,000	3,382,634	16,000	3,488,384	1,584,365	2,582,620	2,582,620
<b>Total acquisitions</b>	<b>51,700</b>	<b>9,750</b>	<b>20,000</b>	<b>148,000</b>	<b>3,654,634</b>	<b>141,339</b>	<b>4,025,423</b>	<b>2,546,989</b>	<b>3,434,160</b>	<b>3,434,160</b>

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

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**4. FIXED ASSETS**

**(b) Disposals of Assets**

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

	2020/21			2020/21			2020/21			2019/20			2019/20			2019/20			2019/20		
	Budget	Budget	2020/21	Budget	2020/21	2020/21	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Net Book	Sale	Proceeds	Profit	Budget	Loss	Net Book	Sale	Proceeds	Profit	Loss	Net Book	Sale	Proceeds	Profit	Loss	Net Book	Sale	Proceeds	Profit	Loss
	Value		\$	\$	\$	\$	Value		\$	\$	\$	Value		\$	\$	\$	Value		\$	\$	\$
<b>By Program</b>																					
Recreation and culture	12,000	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	115,714	115,714	0	0	0	0	460,628	309,596	309,596	0	(151,032)	99,250	71,750	71,750	0	(27,500)	99,250	71,750	71,750	0	(27,500)
Other property and services	0	0	0	0	0	0	5,750	0	0	0	(5,750)	0	0	0	0	0	0	0	0	0	0
	127,714	127,714	0	0	0	0	466,378	309,596	309,596	0	(156,782)	99,250	71,750	71,750	0	(27,500)	99,250	71,750	71,750	0	(27,500)
<b>By Class</b>																					
<u>Property, Plant and Equipment</u>																					
Plant and equipment	127,714	127,714	0	0	0	0	466,378	309,596	309,596	0	(156,782)	99,250	71,750	71,750	0	(27,500)	99,250	71,750	71,750	0	(27,500)
	127,714	127,714	0	0	0	0	466,378	309,596	309,596	0	(156,782)	99,250	71,750	71,750	0	(27,500)	99,250	71,750	71,750	0	(27,500)

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

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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.



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**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
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks & oval
Infrastructure - bridges
Infrastructure - other
Infrastructure - recreation

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
0	0	6,225
28,415	25,697	45,025
24,290	17,412	28,010
21,955	20,079	21,955
48,055	44,598	48,050
26,115	23,942	24,940
371,539	326,453	370,885
2,652,150	2,321,629	2,652,150
166,625	48,864	166,625
253,085	189,448	279,530
3,592,229	3,018,122	3,643,395
250,604	231,880	250,660
14,150	4,534	50,420
303,665	213,659	318,735
1,647,515	1,396,653	1,647,515
17,255	15,819	17,255
271,780	252,184	271,780
50,030	45,861	50,030
645,550	594,688	645,550
225,440	104,038	225,210
166,240	158,806	166,240
3,592,229	3,018,122	3,643,395

**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.

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.

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

Buildings	35 to 65 Years
Buildings - specialised	15 to 85 Years
Furniture and equipment	2 to 20 Years
Plant and equipment	5 to 25 Years
Infrastructure - roads	20 to 77 Years
Infrastructure - footpaths	75 to 85 Years
Infrastructure - drainage	40 - 60 years
Infrastructure - parks & oval	10 to 85 Years
Infrastructure - bridges	60 to 90 Years
Infrastructure - other	10 to 85 Years
Infrastructure - recreation	10 to 85 Years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

## SHIRE OF BOYUP BROOK

## 6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21		2020/21		2020/21		2019/20		2019/20		2019/20		2019/20		2019/20	
				Budget New Loans	Budget Principal outstanding 30 June 2021	Budget Interest Repayments	Budget Principal Repayments	Actual Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Actual Principal outstanding 30 June 2020	Actual Interest Repayments	Budget Principal 1 July 2019	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2020	Budget Interest Repayments		
Education and welfare	Aged Accommodation	4.80%	300,446	0	(17,117)	283,329	(14,217)	0	(16,324)	316,770	0	(16,322)	300,448	(14,890)					
Housing	Staff House	5.88%	47,079	0	(6,755)	40,324	(2,670)	53,454	(6,375)	53,455	0	(6,275)	47,180	(2,965)					
Community amenities	Landfill	6.97%	0	0	0	0	0	5,140	(5,140)	5,140	0	(183)	1,670	(350)					
Recreation and culture	Swimming Pool	5.89%	85,642	0	(12,285)	73,357	(4,867)	97,235	(11,593)	97,235	0	(11,591)	85,644	(5,375)					
			433,167	0	(36,157)	397,010	(21,754)	472,599	(39,432)	472,600	0	(37,658)	434,942	(23,580)					
			433,167	0	(36,157)	397,010	(21,754)	472,599	(39,432)	472,600	0	(37,658)	434,942	(23,580)					

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue. The self supporting loan(s) repayment will be fully reimbursed.



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	65,000	65,000	65,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	397,010	433,167	434,942

**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.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to (from)	2019/20 Budget Closing Balance
(a) Leave reserve	\$ 121	\$ 1	\$ 122	\$ 120	\$ 1	\$ 121	\$ 121	\$ 25,000	\$ 25,121
(b) Unspent grants reserve	78	1	79	832,330	78	832,330	832,330	0	0
(c) Plant	148,325	1,484	149,789	325,626	2,699	148,325	325,626	349,485	384,611
(d) Building	706,235	6,970	713,205	699,515	6,720	706,235	699,515	9,635	515,650
(e) Community housing	80,026	790	80,816	79,265	761	80,026	79,265	9,680	88,945
(f) Emergency	12,343	121	12,464	12,226	117	12,343	12,226	170	12,396
(g) Insurance claim	15,042	148	15,190	14,899	143	15,042	14,899	205	15,104
(h) Other recreation	50,005	494	50,499	49,529	476	50,005	49,529	150,680	200,209
(i) Commercial	446,665	4,408	451,073	442,415	4,250	446,665	442,415	6,095	426,550
(j) Bridges	154	2	156	152	2	154	152	4	156
(k) Aged accommodation	381,646	3,767	385,413	378,014	3,632	381,646	378,014	5,205	383,219
(l) Road contributions	28,298	279	28,577	28,028	270	28,298	28,028	385	28,413
(m) IT/Office equipment	39,481	390	39,871	39,105	376	39,481	39,105	40,540	2,315
(n) Civic receptions	16,593	164	16,757	16,435	158	16,593	16,435	225	16,660
(o) Unspent community grants	121	1	122	120	1	121	120	0	120
(p) Rylington park	50,000	0	50,000	0	50,000	50,000	0	0	0
	1,975,133	19,000	1,994,133	2,917,779	69,684	1,975,133	2,917,780	597,309	2,099,469

**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
(a) Leave reserve	Ongoing	- to be used to fund annual, long service leave and redundancy requirements.
(b) Unspent grants reserve	Ongoing	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
(c) Plant	Ongoing	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
(d) Building	Ongoing	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
(e) Community housing	Ongoing	- to be used to fund maintenance of the Homestead Housing Units in Forrest & Proctor Streets.
(f) Emergency	Ongoing	- to be used to fund emergency situations outside working hours for example trees on roads, major
(g) Insurance claim	Ongoing	- to be used to fund the excess on certain insurance claims.
(h) Other recreation	Ongoing	- to be used to fund improvements to the recreation facilities and grounds.
(i) Commercial	Ongoing	- to be used to fund future economic development, enhancement & promotion of the district.
(j) Bridges	Ongoing	- to be used to fund future requirements of bridge works.
(k) Aged accommodation	Ongoing	- to be used to fund future requirements of aged accommodation.
(l) Road contributions	Ongoing	- to set aside contributions from developers.
(m) IT/Office equipment	Ongoing	- to be used to fund future IT requirements.
(n) Civic receptions	Ongoing	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(o) Unspent community grants	Ongoing	- for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.
(p) Rylington park	Ongoing	- to be used for community contributions towards major community projects within the Boyup Brook community.



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**8. FEES & CHARGES REVENUE**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	0	100
General purpose funding	16,330	24,757	24,680
Law, order, public safety	6,180	8,448	6,730
Health	907,844	788,756	900,570
Education and welfare	125,000	129,434	122,570
Housing	89,366	89,234	88,010
Community amenities	204,004	204,141	213,850
Recreation and culture	40,941	41,081	45,540
Transport	3,050	3,201	4,975
Economic services	102,105	95,369	111,395
Other property and services	23,305	8,624	19,135
	1,518,125	1,393,045	1,537,555

**9. GRANT REVENUE**

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program:</b>								
<b>(a) Operating grants, subsidies and contributions</b>								
Governance	0	0	0	0	0	0	0	50
General purpose funding	0	0	0	0	0	673,620	1,389,830	656,670
Law, order, public safety	31,730	0	(31,730)	0	0	265,654	119,879	162,660
Health	589	0	0	589	589	0	0	0
Education and welfare	0	0	0	0	0	0	8,868	8,260
Housing	0	0	0	0	0	235	234	1,190
Recreation and culture	7,000	0	0	7,000	7,000	500	0	7,210
Transport	0	0	0	0	0	160,040	160,486	160,040
Economic services	0	0	0	0	0	8,425	23,913	8,425
Other property and services	0	0	0	0	0	17,076	31,061	6,700
	39,319	0	(31,730)	7,589	7,589	1,125,550	1,734,271	1,011,205
<b>(b) Non-operating grants, subsidies and contributions</b>								
Law, order, public safety	0	0	0	0	0	31,700	0	0
Recreation and culture	0	0	0	0	0	0	14,750	0
Transport	642,864	0	(642,864)	0	0	2,630,121	761,535	1,596,000
	642,864	0	(642,864)	0	0	2,661,821	776,285	1,596,000
<b>Total</b>	<b>682,183</b>	<b>0</b>	<b>(674,594)</b>	<b>7,589</b>	<b>7,589</b>	<b>3,787,371</b>	<b>2,510,556</b>	<b>2,607,205</b>

**(c) Unspent grants, subsidies and contributions were restricted as follows:**

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants reserve	79	78
Unspent grants, subsidies and contributions	7,510	682,105
	7,589	682,183

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed



## 11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	19,000	19,684	28,720
- Other funds	1,990	2,437	23,725
Other interest revenue (refer note 1b)	24,215	38,274	27,370
	45,205	60,395	79,815
<b>(b) Other revenue</b>			
Reimbursements and recoveries	39,053	77,585	70,160
Other	464,137	201,759	0
	503,190	279,344	70,160
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	22,500	22,500	22,500
Other services	1,600	1,560	
	24,100	24,060	22,500
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	21,754	23,288	23,580
	21,754	23,288	23,580
<b>(e) Elected members remuneration</b>			
Meeting fees	75,560	74,984	75,560
Mayor/President's allowance	10,280	8,202	10,280
Deputy Mayor/President's allowance	2,570	4,536	2,570
Travelling expenses	6,800	7,344	6,415
Telecommunications allowance	11,520	11,436	11,520
	106,730	106,502	106,345
<b>(f) Write offs</b>			
General rate	250	1,256	250
	250	1,256	250
<b>(g) Low Value lease expenses</b>			
Office equipment	0	2,180	0
	0	2,180	0

## 12. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

### SIGNIFICANT ACCOUNTING POLICIES

#### INTERESTS IN JOINT ARRANGEMENTS

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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



### 13. TRUST FUNDS

It is not anticipated the Shire will have funds held in Trust as at 30 June 2021.

#### 14. 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.



## 15. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	(0.2592)	(0.0966)	(0.1172)	0.5057
Funds After Operations	0.3431	0.3749	0.3578	0.718
PPE	(0.0120)	(0.0016)	(0.0287)	0.004
Infrastructure	(0.1135)	(0.1184)	0.1418	(0.3118)
Cash Reserves	0.5314	0.4306	0.4428	0.5473
Borrowings	0.1054	0.0941	0.1003	0.1238
Debt Servicing	0.0159	0.0129	0.0137	0.0192
Average Rates (UV)	3,387	3,443	3,124	2,991
Average Rates (GRV)	1,546	1,542	1,466	1,412

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

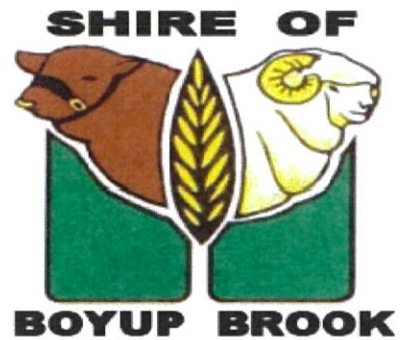
Cash Reserves  $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

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

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

### RATES RATIOS

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



**ADOPTED BUDGET**

**DETAILED OPERATING  
AND NON-OPERATING  
SCHEDULES**

**2020-2021**



***Shire of Boyup Brook***  
***2020-2021 DRAFT BUDGET***

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR ACTUALS 30 JUNE 2020		DRAFT BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets					
123001	Proceeds Sale of Assets	(\$309,596)	\$0	(\$127,714)	\$0
PROCEEDS FROM SALE OF ASSETS		(\$309,596)	\$0	(\$127,714)	\$0
Written Down Value					
	Written Down Value - Works Plant	\$0	\$0	\$0	\$127,714
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$0	\$0	\$127,714
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$309,596)	\$0	(\$127,714)	\$127,714
Total - OPERATING STATEMENT		(\$309,596)	\$0	(\$127,714)	\$127,714

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
RATES					
OPERATING EXPENDITURE					
031103	Rates Administration Activity Costs	\$0	\$77,028	\$0	\$99,810
031101	Collection Costs	\$0	\$11,677	\$0	\$15,630
031100	Valuation Charges	\$0	\$17,759	\$0	\$17,200
031102	Search Costs	\$0	\$131	\$0	\$185
Sub Total - GENERAL RATES OP EXP		\$0	\$106,594	\$0	\$132,825
OPERATING INCOME					
031001	Rates · GRV	(\$459,447)	\$0	(\$460,579)	\$0
031002	Rates · UV	(\$2,209,535)	\$0	(\$2,170,963)	\$0
031003	Rates · GRV - Minimum	(\$50,745)	\$0	(\$50,745)	\$0
031004	Rates · UV - Minimum	(\$285,300)	\$0	(\$324,000)	\$0
031006	Rates · Ex-Gratia Rates	(\$1,255)	\$0	(\$1,255)	\$0
031013	Rates Administration Fee	(\$8,632)	\$0	\$0	\$0
031005	Rates · Instalment Interest	(\$8,183)	\$0	(\$2,800)	\$0
031007	Rates · Non Payment Penalty - LG	(\$30,091)	\$0	(\$21,415)	\$0
01023	Pensioner Deferred Rate Interest	\$0	\$0	\$0	\$0
031008	Rates · Rate Enquiries	(\$6,419)	\$0	(\$6,330)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	(\$5,706)	\$0	(\$6,000)	\$0
031011	Rates · Penalty Interest - DFES	(\$939)	\$0	(\$690)	\$0
031012	Rates · Rates Interims	\$2,323	\$0	\$0	\$0
031104	Rates Written Off	\$1,256	\$0	\$250	\$0
Sub Total - GENERAL RATES OP INC		(\$3,066,675)	\$0	(\$3,048,527)	\$0
Total - GENERAL RATES		(\$3,066,675)	\$106,594	(\$3,048,527)	\$132,825
OTHER GENERAL PURPOSE FUNDING					
OPERATING EXPENDITURE					
032100	General Purpose Funding - Administration Allocated	\$0	\$5,107	\$0	\$6,618
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$0	\$5,107	\$0	\$6,618
OPERATING INCOME					
032001	General Purpose Grants Federal Commission (OP)	(\$692,013)	\$0	(\$343,310)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$697,817)	\$0	(\$330,310)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Account	(\$1,159)	\$0	(\$1,000)	\$0
032004	Interest on Investments - Reserves Account	(\$19,684)	\$0	(\$19,000)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Funds	(\$3)	\$0	\$0	\$0
032007	General Purpose Funding - Interest on Investments - Business Online	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term Deposits	(\$335)	\$0	(\$300)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$1,411,010)	\$0	(\$693,920)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$1,411,010)	\$5,107	(\$693,920)	\$6,618
Total - GENERAL PURPOSE FUNDING		(\$4,477,685)	\$111,702	(\$3,742,447)	\$139,443



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL					
OPERATING EXPENDITURE					
041100	Members - Sitting Fees.	\$0	\$74,984	\$0	\$75,560
041119	Website Expenses	\$0	\$80	\$0	\$5,000
041101	Members - Training Costs	\$0	\$5,053	\$0	\$10,800
041102	Members - Travelling Costs	\$0	\$7,344	\$0	\$6,800
041103	Members - Telecommunications Reimbursements	\$0	\$11,436	\$0	\$11,520
041104	Members - Other Expenses	\$0	\$783	\$0	\$3,625
041105	Members - Conferences/Seminars Costs	\$0	\$5,430	\$0	\$15,850
041106	Members - President's Allowance	\$0	\$8,202	\$0	\$10,280
041107	Members - Deputy President's Allowance	\$0	\$4,536	\$0	\$2,570
041108	Members - Council Chamber Expenses	\$0	\$769	\$0	\$905
041109	Members - Refreshments & Receptions	\$0	\$16,115	\$0	\$17,815
041110	Members - Bunbury Wellington GOC Projects	\$0	\$1,074	\$0	\$1,500
041111	Members - Insurance Costs For Members	\$0	\$6,707	\$0	\$8,040
041112	Members - Subscriptions	\$0	\$600	\$0	\$8,835
041113	Members - Election Expenses	\$0	\$699	\$0	\$0
041114	Members - Donations	\$0	\$57,183	\$0	\$64,698
041118	ICT - Councillors	\$0	\$2,635	\$0	\$2,640
041150	Members - Admin Allocation	\$0	\$41,068	\$0	\$53,214
041190	Depreciation - Membership	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$244,697	\$0	\$299,652
OPERATING INCOME					
041001	Members - Reimbursements Income	\$0	\$0	\$0	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0
041003	Other Governance - Other Minor Income	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$0	\$244,697	\$0	\$299,652
GOVERNANCE					
OPERATING EXPENDITURE					
042100	Other Governance - Admin Allocated	\$0	\$61,601	\$0	\$79,821
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$61,601	\$0	\$79,821
OPERATING INCOME					
New	Other Minor Income	\$0	\$0	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$0	\$61,601	\$0	\$79,821
Total - GOVERNANCE		\$0	\$306,298	\$0	\$379,473

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY					
FIRE PREVENTION					
OPERATING EXPENDITURE					
051109	ESL - Insurances Fire Appliances and Personel	\$0	\$36,881	\$0	\$37,781
051112	Fire Prevention And Support	\$0	\$23,414	\$0	\$22,300
051101	Fire Break Inspection Expenses	\$0	\$3,495	\$0	\$3,540
051102	Fire Hazard Reductions Expenses	\$0	\$37,527	\$0	\$35,428
051104	Minor Fire Plant & Equipment Purchases non ESL	\$0	\$17	\$0	\$400
051105	Fire Plant & Equipment Maintenance - Non ESL	\$0	\$0	\$0	\$500
051106	ESL - Fire Vehicle Maintenance Costs	\$0	\$22,613	\$0	\$10,000
051107	ESL - Brigade Utilities, rates and taxes	\$0	\$388	\$0	\$390
051108	ESL - Other Goods & Services relating to Fires	\$0	\$3,293	\$0	\$2,000
051111	ESL - Minor Fire Plant/Equip Under \$1200	\$0	\$343	\$0	\$1,000
051114	ESL - Land & Building Maintenance	\$0	\$547	\$0	\$710
051115	ESL - Clothing and Accessories	\$0	\$0	\$0	\$2,000
051116	ESL - Plant and Equipment Maintenance	\$0	\$0	\$0	\$1,500
051117	BFRC - Bushfire Risk Planning	\$0	\$1,181	\$0	\$1,351
051118	DFES Fire Defence Grant Expenses	\$0	\$0	\$0	\$13,520
051120	Bush Fire - Mitigation Activity Funded	\$0	\$89,893	\$0	\$196,180
051150	Admin Allocation - Fire Control	\$0	\$41,068	\$0	\$53,214
051190	Depreciation - Fire Control	\$0	\$668	\$0	\$670
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$261,327	\$0	\$382,484
OPERATING INCOME					
051001	Fire Infringements/Fines Income	(\$500)	\$0	(\$500)	\$0
051002	Sale Of Fire Maps Income	(\$143)	\$0	(\$150)	\$0
051004	ESL - Funding Operating Grant Income	(\$119,879)	\$0	(\$265,654)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$120,522)	\$0	(\$266,304)	\$0
Total - FIRE PREVENTION		(\$120,522)	\$261,327	(\$266,304)	\$382,484
ANIMAL CONTROL					
OPERATING EXPENDITURE					
052100	Ranger Services Operation Costs	\$0	\$1,235	\$0	\$1,650
052005	Trap Hire Refunds	\$0	\$50	\$0	\$50
052101	Ranger Vehicle Operating Expenses	\$0	\$0	\$0	\$3,450
052102	Dog License Discs Costs	\$0	\$77	\$0	\$250
052103	Other Control Expenses	\$0	\$15,857	\$0	\$7,945
052104	Animal Impounding Costs	\$0	\$864	\$0	\$5,000
052109	Cat License Tags Expense	\$0	\$73	\$0	\$100
052110	Ranger Services Salary Super and Employee Costs	\$0	\$54,804	\$0	\$39,379
052111	Ranger Services Provision for Leave Accruals	\$0	\$3,440	\$0	\$0
052150	Admin Allocation - Animal Control	\$0	\$15,426	\$0	\$19,989
052190	Depreciation	\$0	\$0	\$0	\$400
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$91,826	\$0	\$78,213
OPERATING INCOME					
052001	Animal Fines & Penalties Income	(\$1,000)	\$0	(\$265)	\$0
052002	Animal Impounding Fees Income	(\$1,131)	\$0	(\$105)	\$0
052003	Dog Registrations Charges	(\$5,497)	\$0	(\$5,060)	\$0
052006	Animal Control Income - Grant	(\$118)	\$0	(\$50)	\$0
052105	Trap Hire Income	(\$59)	\$0	(\$50)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$7,805)	\$0	(\$5,530)	\$0
Total - ANIMAL CONTROL		(\$7,805)	\$91,826	(\$5,530)	\$78,213



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY					
OPERATING EXPENDITURE					
053100	Local Emergency Management Committee Expenses	\$0	\$95	\$0	\$300
053150	Administration Allocated - Emergency Mgt	\$0	\$15,426	\$0	\$19,989
053190	Depreciation	\$0	\$25,029	\$0	\$27,345
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$40,551	\$0	\$47,634
OPERATING INCOME					
053002	Non-Operating Grants	\$0	\$0	(\$31,700)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0	(\$31,700)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$0	\$40,551	(\$31,700)	\$47,634
Total - LAW ORDER & PUBLIC SAFETY		(\$128,327)	\$393,703	(\$303,534)	\$508,331
HEALTH FAMILY STOP CENTRE					
OPERATING EXPENDITURE					
071100	B0101 Family Stop Centre - Operation	\$0	\$9,285	\$0	\$11,083
071150	Admin Allocated - Family Stop Centre	\$0	\$10,319	\$0	\$13,371
071190	Depreciation - Family Stop Centre	\$0	\$3,391	\$0	\$3,700
Sub Total - HEALTH FAMILY STOP OP/EXP		\$0	\$22,995	\$0	\$28,154
OPERATING INCOME					
Sub Total - HEALTH FAMILY STOP OP/INC		\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP		\$0	\$22,995	\$0	\$28,154
HEALTH ADMINISTRATION & INSPECTION					
OPERATING EXPENDITURE					
072100	Health Administration Services Expenses	\$0	\$47,803	\$0	\$45,690
072101	Other Health Administration Expenses	\$0	\$126	\$0	\$150
072102	Provision for Leave Accruals	\$0	(\$18,665)	\$0	\$0
072103	Health Administration Superannuation	\$0	\$0	\$0	\$300
072150	Admin Allocation - Other Health	\$0	\$10,319	\$0	\$13,371
	Depreciation	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP		\$0	\$39,583	\$0	\$59,511
OPERATING INCOME					
072001	Food Stall Permit Charges	\$0	\$0	(\$130)	\$0
072002	Temporary Camping Site Permit Charges	(\$800)	\$0	(\$900)	\$0
072003	Food Business Registration Fee	(\$1,910)	\$0	(\$1,255)	\$0
072004	Annual Inspections	\$0	\$0	(\$105)	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC		(\$2,710)	\$0	(\$2,390)	\$0
Total - HEALTH ADMIN AND INSPECTION		(\$2,710)	\$39,583	(\$2,390)	\$59,511

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		Income	Expenditure	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES						
OPERATING EXPENDITURE						
074100	B0105	Housing General Practitioner - Medical Service	\$0	\$28,685	\$0	\$16,509
074102		Boyup Brook Medical Services Building Costs	\$0	\$19,285	\$0	\$23,365
074104		Medical Services - General Practioners Vehicle	\$0	\$964	\$0	\$97
074101		Medical Services General Operations	\$0	\$1,713	\$0	\$2,620
074103		Medical Service Employee Costs	\$0	\$810,151	\$0	\$657,214
074105		Postage, Printing & Stationery	\$0	\$3,067	\$0	\$3,000
074106		Medical Ctr - Telephones	\$0	\$5,997	\$0	\$6,385
074107		Medical Ctr - Subscriptions	\$0	\$5,578	\$0	\$5,580
074108		Medical Ctr - Insurances	\$0	\$5,370	\$0	\$14,757
074109		Medical Bank Fees	\$0	\$664	\$0	\$780
074110		Medical Ctr - Computer Expenses	\$0	\$22,219	\$0	\$47,399
074111		Medical Ctr - Medical Supplies & Equipt	\$0	\$11,523	\$0	\$11,805
074112		Medical Ctr - Locum Doctor	\$0	\$38,321	\$0	\$48,600
074113		Medical Ctr - Superanuauon	\$0	\$68,205	\$0	\$59,914
074114		Medical Ctr - Training	\$0	\$382	\$0	\$1,500
074115		Medical Ctr - Sundry Expenses	\$0	\$2,390	\$0	\$104,500
074116		Medical Service Provision for Leave Accruals	\$0	(\$37,188)	\$0	\$33,990
074117		Medical - Fringe Benefit Tax	\$0	\$5,670	\$0	\$2,520
074118		Medical Employee (Packaging) Costs	\$0	\$1,200	\$0	\$1,200
074150		Admin Allocated - Boyup Brook Medical Services	\$0	\$46,175	\$0	\$59,832
074191		Depreciation - Medical Centre	\$0	\$7,789	\$0	\$8,500
074190		Depreciation - Housing GP - 5 Rogers Ave	\$0	\$6,233	\$0	\$6,800
074192		Depreciation - Ultrasound Machine	\$0	\$0	\$0	\$5,175
074193		Depreciation - GP Vehicle	\$0	\$0	\$0	\$115
Sub Total - PREVENTIVE SRVS - OP/EXP			\$0	\$1,054,391	\$0	\$1,123,030
OPERATING INCOME						
074001		Surgery Turnover	(\$780,592)	\$0	(\$900,000)	\$0
074002		Surgery Rental Income	(\$5,454)	\$0	(\$5,454)	\$0
074004		Grants, Reimbursements and Contributions	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$786,046)	\$0	(\$905,454)	\$0
Total - PREVENTIVE SERVICES			(\$786,046)	\$1,054,391	(\$905,454)	\$1,123,030
PREVENTIVE SERVICE - OTHER						
OPERATING EXPENDITURE						
073100		Analytical Expenses	\$0	\$476	\$0	\$475
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP			\$0	\$476	\$0	\$475
Total - PREVENTIVE SERVICES - OTHER			\$0	\$476	\$0	\$475



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
OTHER HEALTH					
OPERATING EXPENDITURE					
075100	Ambulance Centre Operation	\$0	\$24,106	\$0	\$24,479
075150	Admin Allocated - Other Health	\$0	\$10,319	\$0	\$13,371
Sub Total - OTHER HEALTH OP/EXP		\$0	\$34,425	\$0	\$37,850
OPERATING INCOME					
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$0	\$34,425	\$0	\$37,850
Total - HEALTH		(\$788,756)	\$1,151,870	(\$907,844)	\$1,249,020

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	30 JUNE 2020		2020-21	
		Income	Expenditure	Income	Expenditure
OTHER EDUCATION					
OPERATING EXPENDITURE					
081100	Community Resource Centre	\$0	\$2,397	\$0	\$2,734
081101	Rylington Park Farm Complex	\$0	\$9,714	\$0	\$0
081102	Donations - Other Education	\$0	\$250	\$0	\$250
081103	Early Learning Centre - Employee Costs	\$0	\$134,506	\$0	\$118,770
081104	Early Learning Centre - Operating Costs	\$0	\$11,740	\$0	\$13,990
081105	Early Learning Centre Provision of Leave Accrual	\$0	\$4,172	\$0	\$0
081150	Admin Allocation - Other Education	\$0	\$10,319	\$0	\$13,371
081190	Depreciation - Community Resource Centre	\$0	\$4,602	\$0	\$5,020
081191	Depreciation - Rylington Park Farm Complex	\$0	\$15,477	\$0	\$16,885
Sub Total - OTHER EDUCATION OP/EXP		\$0	\$193,177	\$0	\$171,020
OPERATING INCOME					
081001	Rylington Park Reimbursements	(\$8,868)	\$0	\$0	\$0
081003	Early Learning Centre - Fees & Charges	(\$129,433)	\$0	(\$125,000)	\$0
081004	Early Learning Centre -Operating Income	(\$1)	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$138,303)	\$0	(\$125,000)	\$0
Total - OTHER EDUCATION		(\$138,303)	\$193,177	(\$125,000)	\$171,020
AGED & DISABLED					
OPERATING EXPENDITURE					
082100	Support for Seniors Christmas Lunch	\$0	\$1,389	\$0	\$1,390
082104	Aged Needs Initiative Loan Interest	\$0	\$14,870	\$0	\$14,218
082150	Admin Allocated - Aged & Disabled	\$0	\$10,319	\$0	\$13,371
Sub Total - AGED & DISABLED OP/EXP		\$0	\$26,578	\$0	\$28,979
OPERATING INCOME					
Sub Total - AGED & DISABLED OP/INC		\$0	\$0	\$0	\$0
Total - AGED & DISABLED		\$0	\$26,578	\$0	\$28,979
OTHER WELFARE					
OPERATING EXPENDITURE					
083100	Other Welfare Expenses	\$0	\$23	\$0	\$500
083104	Depreciation	\$0	\$0	\$0	\$50
083105	Donations Expended	\$0	\$1,416	\$0	\$0
083150	Admin Allocated - Other Welfare	\$0	\$30,853	\$0	\$39,978
Sub Total - OTHER WELFARE OP/EXP		\$0	\$32,291	\$0	\$40,528
OPERATING INCOME					
083001	Youth Grants	\$0	\$0	\$0	\$0
083002	Youth Council - Misc Income	\$0	\$0	\$0	\$0
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$0	\$32,291	\$0	\$40,528
Total - EDUCATION & WELFARE		(\$138,303)	\$252,047	(\$125,000)	\$240,527



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
STAFF HOUSING					
OPERATING EXPENDITURE					
091100	Staff Housing	\$0	\$1,879	\$0	\$7,389
091130	Interest Paid Loan 115 - Staff House	\$0	\$2,939	\$0	\$2,670
091190	Depreciation - Staff Housing	\$0	\$5,255	\$0	\$5,735
091150	Staff Housing - Less Amt Allocated to Admin.	\$0	\$10,319	\$0	\$13,371
Sub Total - STAFF HOUSING OP/EXP		\$0	\$20,392	\$0	\$29,165
OPERATING INCOME					
Sub Total - STAFF HOUSING OP/INC		\$0	\$0	\$0	\$0
Total - STAFF HOUSING		\$0	\$20,392	\$0	\$29,165
HOUSING OTHER					
OPERATING EXPENDITURE					
092101	Boyup Brook Citizens Lodge	\$0	\$9,414	\$0	\$7,959
092102	Community Housing - Units	\$0	\$17,724	\$0	\$18,408
092103	Other	\$0	\$1,701	\$0	\$4,732
092104	6 Nix - Operating & Mtce Expense	\$0	\$4,502	\$0	\$5,636
092105	House - 1 Rogers Ave	\$0	\$10,310	\$0	\$10,961
092107	7 Knapp Street - Operating & Mtce Expense	\$0	\$3,596	\$0	\$10,741
092150	Admin Allocation - Other Housing	\$0	\$10,423	\$0	\$13,506
092191	Depreciation - Other Housing	\$0	\$5,373	\$0	\$5,570
092192	Depreciation - House - 1 Rogers Ave	\$0	\$4,002	\$0	\$4,365
092190	Depreciation - Boyup Brook Citizens Lodge	\$0	\$29,969	\$0	\$32,385
Sub Total - HOUSING OTHER OP/EXP		\$0	\$97,014	\$0	\$114,262
OPERATING INCOME					
092001	Rent 24A Proctor St	(\$8,932)	\$0	(\$8,932)	\$0
092002	Rent 24B Proctor St	(\$8,302)	\$0	(\$8,302)	\$0
092003	Rent 16A Forrest St	(\$10,832)	\$0	(\$10,832)	\$0
092004	Rent 16B Forrest St	(\$10,907)	\$0	(\$10,907)	\$0
092005	Rent 1 Rogers St	(\$9,020)	\$0	(\$9,020)	\$0
092006	Rent 6 Nix St	(\$10,003)	\$0	(\$10,003)	\$0
092007	Housing Reimbursements	(\$234)	\$0	(\$235)	\$0
092009	Other Housing: 7 Knapp St	(\$31,371)	\$0	(\$31,370)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$89,601)	\$0	(\$89,601)	\$0
Total - HOUSING OTHER		(\$89,601)	\$97,014	(\$89,601)	\$114,262
Total - HOUSING		(\$89,601)	\$117,405	(\$89,601)	\$143,427



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE						
OPERATING EXPENDITURE						
101100		Refuse Collection Boyup Brook Townsite Expense	\$0	\$46,836	\$0	\$45,850
101101		Recycling Collection Boyup Brook Town Site	\$0	\$30,398	\$0	\$28,540
101106		Transfer Station Employee Costs	\$0	\$42,137	\$0	\$29,991
101102	B2400	Boyup Brook Transfer Station Costs	\$0	\$52,466	\$0	\$46,735
101103		Land Fill Disposal Site	\$0	\$22,020	\$0	\$17,490
101104		Townsite Street Bins Collection	\$0	\$11,131	\$0	\$10,910
101107		Drum Muster Expenses	\$0	\$0	\$0	\$1,600
101108		BB Transfer Station Superannuation	\$0	\$2,760	\$0	\$2,210
101016		Interest Paid Loan 112 - Rubbish Tip	\$0	\$183	\$0	\$0
101119		Waste Bin Maintenance and Delivery	\$0	\$920	\$0	\$1,000
101150		Admin Allocated - Waste Management	\$0	\$20,534	\$0	\$26,607
101190		Depreciation - Waste Management	\$0	\$20,231	\$0	\$22,070
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP			\$0	\$249,615	\$0	\$233,003
OPERATING INCOME						
101001		Refuse Collection Charges - Rates	(\$188,792)	\$0	(\$188,700)	\$0
101002		Waste Disposal Charges	(\$4,371)	\$0	(\$4,371)	\$0
101003		Recycling Scheme Income	(\$1,362)	\$0	(\$1,362)	\$0
101004		Scrap Metal Income	(\$10,967)	\$0	(\$2,400)	\$0
101005		Waste Collection Rates	\$0	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC			(\$205,492)	\$0	(\$196,833)	\$0
Total - SANITATION HOUSEHOLD REFUSE			(\$205,492)	\$249,615	(\$196,833)	\$233,003
SANITATION OTHER						
OPERATING EXPENDITURE						
Sub Total - SANITATION OTHER OP/EXP			\$0	\$0	\$0	\$0
OPERATING INCOME						
Sub Total - SANITATION OTHER OP/INC			\$0	\$0	\$0	\$0
Total - SANITATION OTHER			\$0	\$0	\$0	\$0
EFFLUENT DRAINAGE SYSTEM						
OPERATING EXPENDITURE						
103100		Septic Tank Inspection Expenses	\$0	\$0	\$0	\$200
103101		Liquid Waste Disposal Site (Stanton Road)	\$0	\$1,653	\$0	\$1,915
Sub Total - SEWERAGE OP/EXP			\$0	\$1,653	\$0	\$2,115
OPERATING INCOME						
103002		Septic Licence Fees	(\$1,888)	\$0	(\$1,888)	\$0
Sub Total - SEWERAGE OP/INC			(\$1,888)	\$0	(\$1,888)	\$0
Total - SEWERAGE			(\$1,888)	\$1,653	(\$1,888)	\$2,115

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT					
OPERATING EXPENDITURE					
105100	Town Planning Admin & Control	\$0	\$27,639	\$0	\$27,711
105101	Admin Allocation - Town Planning	\$0	\$20,534	\$0	\$26,607
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$48,173	\$0	\$54,318
OPERATING INCOME					
105001	Planning Application Fees	(\$6,701)	\$0	(\$5,440)	\$0
105002	Subdivision Clearance Charges	\$0	\$0	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$6,701)	\$0	(\$5,440)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$6,701)	\$48,173	(\$5,440)	\$54,318
OTHER COMMUNITY AMENITIES					
OPERATING EXPENDITURE					
106101	Cemetery - Operation	\$0	\$22,283	\$0	\$19,071
106101	B0420 Cemetery - Operation	\$0	\$0	\$0	\$0
106101	B0421 Niche Wall Plaques Operations	\$0	\$0	\$0	\$50
106101	G314 Cemetery Grounds	\$0	\$0	\$0	\$6,485
106102	Public Toilets - Operation	\$0	\$13,759	\$0	\$3,800
106102	B0450 Toilets - Lions Park Costs	\$0	\$0	\$0	\$0
106102	B0451 Toilets - Tourist Centre Costs	\$0	\$0	\$0	\$3,067
106102	B0452 Toilets - Town Hall (External) Costs	\$0	\$0	\$0	\$7,470
106103	Street Furniture	\$0	\$0	\$0	\$430
106150	Admin Allocation - Other Community Amenities	\$0	\$10,319	\$0	\$13,371
106151	Admin Allocation - Cemetery	\$0	\$1,147	\$0	\$1,486
106191	Depreciation - Public Toilets	\$0	\$928	\$0	\$1,010
106192	Depreciation - Other Community Services	\$0	\$2,783	\$0	\$3,035
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$0	\$51,218	\$0	\$59,275
OPERATING INCOME					
106001	Cemetery Burial Fees	(\$922)	\$0	(\$900)	\$0
106002	License/Other Fees BB Cemetery	(\$684)	\$0	(\$1,000)	\$0
106004	Niche Wall Fees	(\$783)	\$0	(\$1,705)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$2,389)	\$0	(\$3,605)	\$0
Total - OTHER COMMUNITY AMENITIES		(\$2,389)	\$51,218	(\$3,605)	\$59,275
Total - COMMUNITY AMENITIES		(\$216,470)	\$350,659	(\$207,766)	\$348,711



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES					
OPERATING EXPENDITURE					
111100	Boyup Brook Hall - Operation	\$0	\$29,521	\$0	\$34,494
111102	Halls - Other Public Halls	\$0	\$8,273	\$0	\$8,639
111150	Admin Allocation - Public Halls	\$0	\$20,534	\$0	\$26,607
111150	Administration Allocations	\$0	\$0	\$0	\$0
111190	Depreciation - Public Halls	\$0	\$46,057	\$0	\$51,384
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$104,384	\$0	\$121,124
OPERATING INCOME					
111001	Hall Hire Fees	(\$2,418)	\$0	(\$2,400)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$2,418)	\$0	(\$2,400)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$2,418)	\$104,384	(\$2,400)	\$121,124
OTHER RECREATION & SPORT					
OPERATING EXPENDITURE					
113100	Recreation Complex	\$0	\$132,578	\$0	\$116,766
113109	Walk Trails	\$0	\$2,366	\$0	\$4,457
113110	Townsite Gardens	\$0	\$60,121	\$0	\$70,466
113112	Reserves and Parks Operations	\$0	\$57,081	\$0	\$58,362
113119	Other Recreation Facilities	\$0	\$9,564	\$0	\$21,385
113120	War Memorial	\$0	\$8,407	\$0	\$8,580
113121	Kidsport Program by Sports/Rec	\$0	\$10,213	\$0	\$13,236
113150	Admin Allocation - Other Recreation	\$0	\$24,599	\$0	\$31,874
113124	Support for UBAS	\$0	\$2,588	\$0	\$30,780
113122	Support for ANZAC Day	\$0	\$64	\$0	\$6,115
113125	Support for Others	\$0	\$17,153	\$0	\$17,125
113140	Sundry Plant Items	\$0	\$3,729	\$0	\$0
113190	Depreciation - Other Recreation	\$0	\$208,635	\$0	\$220,420
113191	Depreciation - Parks & Gardens	\$0	\$45,861	\$0	\$50,030
113192	Depreciation: Plant & Equipment	\$0	\$2,827	\$0	\$16,490
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$0	\$585,786	\$0	\$666,085
OPERATING INCOME					
113003	Rec Ground Use Hire Fees	(\$3,586)	\$0	(\$3,586)	\$0
113002	Reimbursements - Other Rec	(\$559)	\$0	(\$500)	\$0
113022	Capital Grants & Contributions	(\$14,750)	\$0	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$18,895)	\$0	(\$4,086)	\$0
Total - OTHER RECREATION & SPORT		(\$18,895)	\$585,786	(\$4,086)	\$666,085



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
SWIMMING POOL					
OPERATING EXPENDITURE					
112100	Swimming Pool General Operations	\$0	\$67,063	\$0	\$78,950
112101	Swimming Pool Building Costs	\$0	\$46,856	\$0	\$41,428
112102	Swimming Pool Employee Costs	\$0	\$125,555	\$0	\$70,168
112103	Interest on Loan 114 - upgrade pool bowl	\$0	\$5,296	\$0	\$4,866
112104	Swimming Pool Employee Superannuation	\$0	\$9,076	\$0	\$4,755
112106	Pool Staff - Fringe Benefits Tax	\$0	\$13,919	\$0	\$9,705
112150	Admin Allocation - Swimming Pool	\$0	\$22,723	\$0	\$29,443
112190	Depreciation - Swimming Pool	\$0	\$8,572	\$0	\$17,740
Sub Total - SWIMMING POOL OP/EXP		\$0	\$299,059	\$0	\$257,055
OPERATING INCOME					
112003	Pool Daily Admission Fees	(\$11,189)	\$0	(\$11,180)	\$0
112004	Season Tickets Fees	(\$13,965)	\$0	(\$13,960)	\$0
112005	Pool Hire Fees	(\$251)	\$0	(\$250)	\$0
112006	Gym Equipment Hire Fees	(\$80)	\$0	(\$35)	\$0
112007	Pool Teaching Programme Fees	\$0	\$0	\$0	\$0
112008	Vacation Swimming Passes	(\$482)	\$0	(\$480)	\$0
Sub Total - SWIMMING POOL OP/INC		(\$25,967)	\$0	(\$25,905)	\$0
Total - SWIMMING POOL		(\$25,967)	\$299,059	(\$25,905)	\$257,055
TELEVISION & RADIO REBROADCASTING					
OPERATING EXPENDITURE					
114005	Banks Rd Telecommunications Tower	\$0	\$4,290	\$0	\$4,649
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$0	\$4,290	\$0	\$4,649
OPERATING INCOME					
114010	Radio & Mobile Tower Site Fees or Charges	(\$9,051)	\$0	(\$9,050)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$9,051)	\$0	(\$9,050)	\$0
Total - TV & RADIO REBROADCASTING		(\$9,051)	\$4,290	(\$9,050)	\$4,649
LIBRARIES					
OPERATING EXPENDITURE					
115100	Library Operations	\$0	\$2,702	\$0	\$3,040
115150	Admin Allocation - Libraries	\$0	\$56,494	\$0	\$73,203
Sub Total - LIBRARIES OP/EXP		\$0	\$59,196	\$0	\$76,243
OPERATING INCOME					
Sub Total - LIBRARIES OP/INC		\$0	\$0	\$0	\$0
Total - LIBRARIES		\$0	\$59,196	\$0	\$76,243

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

**OTHER CULTURE**

**OPERATING EXPENDITURE**

116100	Museum	\$0	\$3,562	\$0	\$5,478
116101	Craft Hut	\$0	\$1,383	\$0	\$1,804
116102	Support for Sandakan (Ceremony)	\$0	\$3,974	\$0	\$9,260
116150	Admin Allocated - Other Culture	\$0	\$10,319	\$0	\$13,371
116190	Depreciation - Other Culture	\$0	\$11,217	\$0	\$11,895

<b>Sub Total - OTHER CULTURE OP/EXP</b>	<b>\$0</b>	<b>\$30,455</b>	<b>\$0</b>	<b>\$41,808</b>
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**OPERATING INCOME**

116001	Reimbursements - Other Culture	\$0	\$0	\$0	\$0
116005	Non-Operating Grants & Contributions	\$0	\$0	\$0	\$0

<b>Sub Total - OTHER CULTURE OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Total - OTHER CULTURE</b>	<b>\$0</b>	<b>\$30,455</b>	<b>\$0</b>	<b>\$41,808</b>
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<b>Total - RECREATION AND CULTURE</b>	<b>(\$66,330)</b>	<b>\$1,083,170</b>	<b>(\$41,441)</b>	<b>\$1,166,964</b>
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**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION					
OPERATING EXPENDITURE					
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$0	\$0	\$0
OPERATING INCOME					
121001	RRG Project Grants	(\$315,685)	\$0	(\$685,016)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$160,104)	\$0	(\$160,040)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$415,849)	\$0	(\$502,284)	\$0
121004	Capital Grants Other & Road Contributions	(\$30,000)	\$0	(\$493,531)	\$0
121007	Special Bridge Funding	\$0	\$0	(\$949,290)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$921,638)	\$0	(\$2,790,161)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$921,638)	\$0	(\$2,790,161)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE					
OPERATING EXPENDITURE					
122100	Depot Building Building Costs	\$0	\$32,845	\$0	\$58,560
122101	Depot General Operations	\$0	\$17,596	\$0	\$30,452
122103	Road Maintenance & Repairs	\$0	\$129,091	\$0	\$150,385
122107	Maintenance Grading	\$0	\$292,627	\$0	\$266,733
122105	Repairs & Maint - Bridges	\$0	\$56,209	\$0	\$229,244
122106	Shire Radio Network Costs	\$0	\$112	\$0	\$800
122108	Drains & Culverts	\$0	\$42,674	\$0	\$120,179
122109	Verge Pruning	\$0	\$96,369	\$0	\$109,785
122110	Verge Spraying	\$0	\$34,284	\$0	\$43,680
122111	Crossovers Maintenance	\$0	\$0	\$0	\$750
122112	Town Services Drainage	\$0	\$4,890	\$0	\$13,515
122113	Town Services - Footpaths	\$0	\$2,368	\$0	\$16,494
122114	Town Services Road Repairs	\$0	\$8,082	\$0	\$18,867
122115	Town Services - Tree Pruning	\$0	\$21,831	\$0	\$14,858
122116	Street Lighting	\$0	\$27,659	\$0	\$28,350
122117	Traffic Signs	\$0	\$5,162	\$0	\$5,425
122119	Road Building and Other Stock	\$0	\$274	\$0	\$245
122120	Roman Road Data Pickup	\$0	\$9,217	\$0	\$24,800
122121	Town Services - Verge Spraying	\$0	\$16,160	\$0	\$21,059
122122	Road Sweeping	\$0	\$6,453	\$0	\$9,125
122123	Emergency Services	\$0	\$62,068	\$0	\$44,827
122124	Storm Damage	\$0	\$0	\$0	\$0
122131	Rural Street Addressing	\$0	\$3,171	\$0	\$5,561
122150	Admin Allocated - Road Maintenance	\$0	\$256,828	\$0	\$332,792
122190	Depreciation - Transport Other	\$0	\$17,364	\$0	\$21,375
122191	Depreciation - Infrastructure	\$0	\$24,089	\$0	\$25,945
122192	Depreciation Roads	\$0	\$1,396,653	\$0	\$1,647,515
122193	Depreciation - Bridges	\$0	\$594,689	\$0	\$645,550
122194	Depreciation - Footpaths	\$0	\$15,819	\$0	\$17,255
122195	Depreciation - Drainage	\$0	\$252,184	\$0	\$271,780
123119	Minor Assets and Sundry Items	\$0	\$5,469	\$0	\$10,000
123140	Loss on Sale of Asset	\$0	\$151,032	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$3,583,266	\$0	\$4,185,906
OPERATING INCOME					
122002	Profit on Disposal of Assets	\$0	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items	(\$68)	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$68)	\$0	\$0	\$0
Total - MTCE STREETS ROADS DEPOTS		(\$68)	\$3,583,266	\$0	\$4,185,906

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	2020-21 ACTUALS		2020-21 BUDGET	
		Income	Expenditure	Income	Expenditure
TRAFFIC CONTROL					
OPERATING EXPENDITURE					
125150	Administration Allocated - Traffic Control	\$0	\$77,028	\$0	\$99,810
Sub Total - TRAFFIC CONTROL OP/EXP		\$0	\$77,028	\$0	\$99,810
OPERATING INCOME					
125001	Licensing Service	(\$26,598)	\$0	(\$28,800)	\$0
125002	Motor Vehicle Plates	(\$762)	\$0	(\$750)	\$0
125005	Sundry Receipts - Heavy Haulage Permits etc	(\$2,370)	\$0	(\$2,300)	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$29,730)	\$0	(\$31,850)	\$0
Total - TRAFFIC CONTROL		(\$29,730)	\$77,028	(\$31,850)	\$99,810
AERODROMES					
OPERATING EXPENDITURE					
126100	Airstrip	\$0	\$3,678	\$0	\$3,559
126190	Depreciation - Airport	\$0	\$20,833	\$0	\$22,730
Sub Total - AERODROMES OP/EXP		\$0	\$24,511	\$0	\$26,289
OPERATING INCOME					
Sub Total - AERODROMES OP/INC		\$0	\$0	\$0	\$0
Total - AERODROMES		\$0	\$24,511	\$0	\$26,289
Total - TRANSPORT		(\$951,437)	\$3,684,805	(\$2,822,011)	\$4,312,005



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
RURAL SERVICES					
OPERATING EXPENDITURE					
131001	Rural Services Expenses	\$0	\$5,444	\$0	\$29,085
131005	Employee Wages, Superannuation & Employee Costs	\$0	\$3,412	\$0	\$13,270
131009	Admin Allocation - Biosecurity	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP		\$0	\$8,856	\$0	\$42,355
OPERATING INCOME					
		\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC		\$0	\$0	\$0	\$0
Total - RURAL SERVICES		\$0	\$8,856	\$0	\$42,355
TOURISM AND AREA PROMOTION					
OPERATING EXPENDITURE					
132110	Tourist Bay	\$0	\$3,789	\$0	\$2,330
132103	Community Development Officer	\$0	\$42,258	\$0	\$41,500
132104	Tourist Centre	\$0	\$23,173	\$0	\$22,431
132106	Promotion Activities	\$0	\$5,594	\$0	\$17,450
132107	OPSFMIL Flax Mill Complex General Operations	\$0	\$33,378	\$0	\$39,695
132108	B0665 Caravan Park/Flax Mill Complex Building Operation	\$0	\$56,526	\$0	\$80,452
132111	Carnaby Beetle Collection	\$0	\$81	\$0	\$48
132113	Community Development Officer - Superannuation	\$0	\$1,817	\$0	\$2,320
132114	Community Development Expenses	\$0	\$0	\$0	\$150
132115	Community Development - Fringe Benefit Tax	\$0	\$14,219	\$0	\$11,430
132116	CDO Vehicle Op Costs GEN	\$0	\$3,638	\$0	\$3,650
132150	Admin Allocated Tourism	\$0	\$35,960	\$0	\$46,596
132151	Admin Allocated Caravan Pk	\$0	\$10,319	\$0	\$13,371
132190	Depreciation - Tourism/Area Promotion	\$0	\$3,635	\$0	\$4,290
132191	Depreciation - Caravan Pk/Flax	\$0	\$41,685	\$0	\$45,125
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$276,070	\$0	\$330,838
OPERATING INCOME					
132002	Caravan Park & Complex Fees & Charges	(\$43,460)	\$0	(\$43,400)	\$0
132003	Flax Mill Sheds Storage Charges	(\$10,046)	\$0	(\$10,040)	\$0
132004	SWDC Grant - promotions	(\$10,000)	\$0	\$0	\$0
132007	Other Income	(\$8,435)	\$0	(\$6,910)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$71,941)	\$0	(\$60,350)	\$0
Total - TOURISM & AREA PROMOTION		(\$71,941)	\$276,070	(\$60,350)	\$330,838

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
BUILDING CONTROL					
OPERATING EXPENDITURE					
133100	Building Control	\$0	\$33,142	\$0	\$40,985
133101	Building Control - Other Costs	\$0	\$0	\$0	\$250
133102	Building Control Superannuation	\$0	\$828	\$0	\$2,248
133103	Building Control - BMO	\$0	\$8,095	\$0	\$7,280
133150	Admin Allocated - Building Control Expenses	\$0	\$10,319	\$0	\$13,371
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$52,384	\$0	\$64,134
BUILDING CONTROL OP/INC					
133001	Building Licences (UFEE)	(\$8,493)	\$0	(\$8,500)	\$0
133002	BCITF Levy - Commission	(\$116)	\$0	(\$120)	\$0
133003	Builders Services Levy - Commission	(\$195)	\$0	(\$195)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$8,804)	\$0	(\$8,815)	\$0
Total - BUILDING CONTROL		(\$8,804)	\$52,384	(\$8,815)	\$64,134
SALEYARDS & MARKETS					
OPERATING EXPENDITURE					
134100	Saleyards	\$0	\$28,203	\$0	\$35,520
134190	Depreciation - Saleyards & Markets	\$0	\$0	\$0	\$113,345
Sub Total - SALEYARDS & MARKETS OP/EXP		\$0	\$28,203	\$0	\$148,865
OPERATING INCOME					
134001	Reimbursements - Saleyards	(\$5,478)	\$0	(\$8,325)	\$0
Sub Total - SALEYARDS & MARKETING OP/INC		(\$5,478)	\$0	(\$8,325)	\$0
Total - SALEYARDS & MARKETS		(\$5,478)	\$28,203	(\$8,325)	\$148,865
OTHER ECONOMIC SERVICES					
OPERATING EXPENDITURE					
135100	Standpipes	\$0	\$35,872	\$0	\$36,975
135102	Economic Development Projects	\$0	\$0	\$0	\$7,500
135105	Abel Street Shop	\$0	\$8,052	\$0	\$9,970
135150	Admin Allocated - Other Economic Development	\$0	\$10,319	\$0	\$13,371
135190	Depreciation - Develop/Facilities	\$0	\$3,544	\$0	\$3,865
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$0	\$57,787	\$0	\$71,681
OPERATING INCOME					
135001	Standpipe Water	(\$21,519)	\$0	(\$21,500)	\$0
135005	Abel Street Shop Rental	(\$11,540)	\$0	(\$11,540)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$33,059)	\$0	(\$33,040)	\$0
Total - OTHER ECONOMIC SERVICES		(\$33,059)	\$57,787	(\$33,040)	\$71,681
Total - ECONOMIC SERVICES		(\$119,282)	\$423,302	(\$110,530)	\$657,873



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
PRIVATE WORKS					
OPERATING EXPENDITURE					
141100	Private Works - Costs	\$0	\$6,902	\$0	\$23,305
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$6,902	\$0	\$23,305
OPERATING INCOME					
141001	Private Works - Recoup Charges	(\$8,624)	\$0	(\$23,305)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$8,624)	\$0	(\$23,305)	\$0
Total - PRIVATE WORKS		(\$8,624)	\$6,902	(\$23,305)	\$23,305
PUBLIC WORKS OVERHEADS					
OPERATING EXPENDITURE					
143100	Supervision	\$0	\$361,786	\$0	\$224,325
143101	Consultant Engineer	\$0	\$15,155	\$0	\$5,000
143102	Works Manager Vehicle Op Costs	\$0	\$6,742	\$0	\$6,800
143103	FBT Works Staff	\$0	\$3,576	\$0	\$3,600
143104	Insurance on Works	\$0	\$19,417	\$0	\$16,128
143105	Superannuation of Workmen	\$0	\$112,975	\$0	\$103,437
143106	PWOH Leave - Depot	\$0	\$202,930	\$0	\$136,194
143107	Protective Clothing	\$0	\$4,597	\$0	\$5,280
143108	Uniforms	\$0	\$619	\$0	\$1,615
143109	Training & Meeting Expenses	\$0	\$17,777	\$0	\$21,021
143110	Occupational Health & Safety	\$0	\$70,125	\$0	\$29,125
143111	Other Expenses	\$0	\$7,831	\$0	\$7,459
143113	Waste Oil Disposal Costs	\$0	\$15	\$0	\$0
143115	Provision for Leave Accruals	\$0	(\$43,161)	\$0	\$5,190
143116	Conferences and Training Courses (MOW)	\$0	\$0	\$0	\$5,000
143150	Admin Allocated - Works Overhead	\$0	\$20,534	\$0	\$26,607
143180	LESS PWOH ALLOCATED - PROJECTS	\$0	(\$686,509)	\$0	(\$596,781)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$114,409	\$0	\$0
OPERATING INCOME					
143001	Workers Compensation Reimbursements	(\$1,153)	\$0	(\$560)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$1,153)	\$0	(\$560)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$1,153)	\$114,409	(\$560)	\$0

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS					
OPERATING EXPENDITURE					
144100	Repair Wages	\$0	\$26,456	\$0	\$88,400
144101	Fuel & Oil	\$0	\$152,845	\$0	\$178,610
144102	Tyres & Tubes	\$0	\$24,335	\$0	\$16,215
144103	Parts and Repairs	\$0	\$138,128	\$0	\$137,510
144104	Licenses	\$0	\$7,870	\$0	\$8,500
144105	Insurance	\$0	\$43,758	\$0	\$25,734
144106	Blades & Points	\$0	\$13,867	\$0	\$14,000
144107	Expendable Tools	\$0	\$11,894	\$0	\$5,000
144108	Freight Costs	\$0	\$0	\$0	\$2,100
144110	Superannuation - Mechanic	\$0	\$2,675	\$0	\$8,398
144111	Workers Compensation Insurance	\$0	\$0	\$0	\$0
144112	Mechanic's Leave, Public Holidays, Training etc	\$0	\$0	\$0	\$0
144113	Supervision	\$0	\$0	\$0	\$0
144150	Admin Allocated POC	\$0	\$6,150	\$0	\$7,969
144190	Depreciation - Plant	\$0	\$173,243	\$0	\$231,075
144180	LESS PCO ALLOCATED - PROJECTS	\$0	(\$806,383)	\$0	(\$723,511)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$205,164)	\$0	\$0
OPERATING INCOME					
144001	Diesel Rebate	(\$42,210)	\$0	(\$33,305)	\$0
144002	Reimbursements - Operating	(\$4,750)	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$46,960)	\$0	(\$33,305)	\$0
Total - PLANT OPERATIONS COSTS		(\$46,960)	(\$205,164)	(\$33,305)	\$0
MATERIALS AND STOCK					
OPERATING EXPENDITURE					
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0
SALARIES AND WAGES					
OPERATING EXPENDITURE					
145100	Gross Total Salaries and Wages	\$0	\$3,300,819	\$0	\$2,872,784
145130	LESS SALS/WAGES ALLOCATED	\$0	(\$3,301,827)	\$0	(\$2,872,784)
145101	Workers Compensation Expenses	\$0	\$628	\$0	\$800
Sub Total - SALARIES AND WAGES OP/EXP		\$0	(\$380)	\$0	\$800
OPERATING INCOME					
145001	Reimbursements - Administration	\$0	\$0	(\$800)	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	(\$800)	\$0
Total - SALARIES AND WAGES		\$0	(\$380)	(\$800)	\$800



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
ADMINISTRATION					
OPERATING EXPENDITURE					
Administration activity units					
146100	Advertising	\$0	\$9,333	\$0	\$7,395
146101	Audit Fees	\$0	\$24,060	\$0	\$24,100
146102	Bank Fees	\$0	\$9,901	\$0	\$9,950
146103	Administration Bldg Costs	\$0	\$76,360	\$0	\$62,051
146105	Administration Staff Employee Costs	\$0	\$829,200	\$0	\$753,165
146106	Consultants	\$0	\$60,948	\$0	\$176,989
146108	Insurance	\$0	(\$1,848)	\$0	\$9,743
146109	Legal Expenses	\$0	\$16,290	\$0	\$14,000
146110	IT System Operation & maintenance	\$0	\$77,091	\$0	\$78,050
146111	Office Equipment Maintenance	\$0	\$0	\$0	\$5,000
146112	Administration - Postage & Freight	\$0	\$5,387	\$0	\$5,300
146113	Printing and Stationery	\$0	\$10,407	\$0	\$12,500
146114	Administration Vehicle Costs	\$0	\$2,965	\$0	\$2,965
146115	Administration - Fringe Benefits Tax	\$0	\$3,357	\$0	\$3,500
146117	Employers Indemnity Insurance	\$0	\$32,719	\$0	\$31,033
146118	Subscriptions	\$0	\$24,630	\$0	\$23,440
146120	Uniform Allowance	\$0	\$603	\$0	\$3,000
146121	Telephones	\$0	\$13,574	\$0	\$15,650
146122	Minor Furn & Equip Under \$2000	\$0	\$5,115	\$0	\$2,500
146123	Conferences/Training/Professional Development	\$0	\$10,072	\$0	\$13,385
146124	Superannuation	\$0	\$71,273	\$0	\$73,708
146125	Admin Provision for Leave Accruals	\$0	(\$103,063)	\$0	\$0
146126	Employee (Packaging) Costs	\$0	\$0	\$0	\$725
146128	Administration - OSH	\$0	\$452	\$0	\$452
146190	Depreciation - Administration	\$0	\$16,205	\$0	\$22,010
146015	Loss on Sale of Asset	\$0	\$5,750	\$0	\$0
146150	Less Administration Costs Alloc	\$0	(\$1,042,322)	\$0	(\$1,350,611)
Sub Total - ADMINISTRATION OP/EXP		\$0	\$158,459	\$0	\$0
OPERATING INCOME - ADMINISTRATION					
146001	Reimbursements - Administration	(\$42,078)	\$0	(\$27,789)	\$0
146003	Reimbursements - Staff (Packaging)	\$404	\$0	\$0	\$0
Sub Total - ADMINISTRATION OP/INC		(\$41,674)	\$0	(\$27,789)	\$0
Total - ADMINISTRATION		(\$41,674)	\$158,459	(\$27,789)	\$0
UNCLASSIFIED					
OPERATING EXPENDITURE					
147010	Local (District) Planning Strategy	\$0	\$0	\$0	\$5,000
147011	Purchase of Land - Consultants	\$0	\$0	\$0	\$7,500
149001	Rylington Park Operational Expenses	\$0	\$210,978	\$0	\$496,400
Sub Total - UNCLASSIFIED OP/EXP		\$0	\$210,978	\$0	\$508,900
OPERATING INCOME					
149101	Rylinton Park Income	(\$131,440)	\$0	(\$425,250)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$131,440)	\$0	(\$425,250)	\$0
Total - UNCLASSIFIED		(\$131,440)	\$210,978	(\$425,250)	\$508,900
Total - OTHER PROPERTY AND SERVICES		(\$229,851)	\$285,204	(\$511,009)	\$533,005



*Shire of Boyup Brook*  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES					
EXPENDITURE					
300101	Transfer to Reserves	\$0	\$19,684	\$0	\$19,000
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$19,684	\$0	\$19,000
INCOME					
300102	Transfer from Reserves	(\$1,012,330)	\$0	\$0	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		(\$1,012,330)	\$0	\$0	\$0
Total - FUND TRANSFER		(\$1,012,330)	\$19,684	\$0	\$19,000
000000	(Surplus) / Deficit - Carried Forward	(\$439,628)	\$0	(\$1,135,201)	\$0
Sub Total - SURPLUS C/FWD		(\$439,628)	\$0	(\$1,135,201)	\$0
Total - SURPLUS		(\$439,628)	\$0	(\$1,135,201)	\$0
LONG TERM LOANS					
INCOME					
Sub Total - LONG TERM LOANS		\$0	\$0	\$0	\$0
Total - DEFERRED ASSETS		\$0	\$0	\$0	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENTS					
CAPITAL EXPENDITURE					
146800	Principal Repayment on Loans	\$0	\$39,432	\$0	\$36,156
Sub Total - LOAN REPAYMENTS		\$0	\$39,432	\$0	\$36,156
CAPITAL INCOME					
Sub Total - LOANS RAISED		\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$0	\$39,432	\$0	\$36,156
OPERATING ACTIVITIES EXCLUDED FROM BUDGET					
000000	Depreciation Written Back	\$0	(\$3,018,122)	\$0	(\$3,592,229)
000000	Book Value of Assets Sold Written Back	\$0	\$0	\$0	(\$127,714)
000000	Profit/Loss on Sale of Asset Written Back	\$0	(\$156,782)	\$0	\$0
	Movement in Accrued Interest on Loans	\$0	\$695	\$0	\$0
	Movement in Accrued Interest on investments	\$6,011	\$0	\$0	\$0
	Movement in Stock On Hand	\$0	\$1,743	\$0	\$0
	Movement in Accrued Wages	\$0	\$68,228	\$0	\$0
	Movement in Employee Benefits (Current)	\$0	\$91,559	\$0	\$0
000000	Long Service Leave - Non Cash	\$0	\$55,988	\$0	(\$43,030)
Sub Total - OPERATING ACTIVITIES EXCLUDED		\$6,011	(\$2,956,691)	\$0	(\$3,762,973)
Total - OPERATING ACTIVITIES EXCLUDED		\$6,011	(\$2,956,691)	\$0	(\$3,762,973)



*Shire of Boyup Brook*  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
FURNITURE & EQUIPMENT					
GOVERNANCE					
CAPITAL EXPENDITURE					
042401	Furniture & Equipment - Acquisitions	\$0	\$0	\$0	\$0
042402	Furniture & Equipment - Capital Renewals	\$0	\$62,530	\$0	\$0
041401	Furniture & Equipment - Acquisitions	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$62,530	\$0	\$0
Total - GOVERNANCE		\$0	\$62,530	\$0	\$0
FURNITURE & EQUIPMENT					
HEALTH					
CAPITAL EXPENDITURE					
074603	Upgrade server to Dell PowerEdge	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
Total - HEALTH		\$0	\$0	\$0	\$0
FURNITURE AND EQUIPMENT					
RECREATION AND CULTURE					
CAPITAL EXPENDITURE					
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
Total - RECREATION & CULTURE		\$0	\$0	\$0	\$0
FURNITURE AND EQUIPMENT					
TRANSPORT					
CAPITAL EXPENDITURE					
122405	Depot Furniture & Equipment Renewal	\$0	\$5,454	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$5,454	\$0	\$0
Total - TRANSPORT		\$0	\$5,454	\$0	\$0
OTHER PROPERTY & SERVICES - ADMINISTRATION					
CAPITAL EXPENDITURE					
146600	Administration Building - Furniture & Equipment Renewals	\$0	\$0	\$0	\$30,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$30,000
Total - OTHER PROPERTY		\$0	\$0	\$0	\$30,000
Total - FURNITURE AND EQUIPMENT		\$0	\$67,984	\$0	\$30,000

*Shire of Boyup Brook*  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS					
GOVERNANCE					
CAPITAL EXPENDITURE					
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
TOTAL - GOVERNANCE		\$0	\$0	\$0	\$0
LAND AND BUILDINGS					
HEALTH					
CAPITAL EXPENDITURE					
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
TOTAL - HEALTH		\$0	\$0	\$0	\$0
LAND AND BUILDINGS					
EDUCATION & WELFARE					
EXPENDITURE					
081400	Land & Buildings - Capital Renewal CRC	\$0	\$9,827	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$9,827	\$0	\$0
TOTAL - EDUCATION & WELFARE		\$0	\$9,827	\$0	\$0
LAND AND BUILDINGS					
HOUSING					
CAPITAL EXPENDITURE					
092400	Capital Improvements - Land & Buildings	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
Total - HOUSING		\$0	\$0	\$0	\$0
LAND AND BUILDINGS					
COMMUNITY AMENITIES					
CAPITAL EXPENDITURE					
101410	Transfer Station Buildings	\$0	\$0	\$0	\$20,000
107905	Cemetery Buildings - Land & Buildings	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$20,000
Total - COMMUNITY AMENITIES		\$0	\$0	\$0	\$20,000



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS					
RECREATION AND CULTURE					
CAPITAL EXPENDITURE					
111403	Town Hall - Building Upgrades & Refurbishments	\$0	\$0	\$0	\$0
112400	Swimming Pool Buildings - Lands & Buildings	\$0	\$0	\$0	\$0
113900	Rec (Inc Music Park) & Sport Buildings	\$0	\$0	\$0	\$0
114400	Building New & Renewal	\$0	\$0	\$0	\$0
116400	Capital Improvements - Museum, Craft Hut etc	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
Total - RECREATION AND CULTURE		\$0	\$0	\$0	\$0
LAND AND BUILDINGS					
TRANSPORT					
CAPITAL EXPENDITURE					
122895	Depot - Buildings	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
Total - TRANSPORT		\$0	\$0	\$0	\$0
LAND AND BUILDINGS					
ECONOMIC SERVICES					
EXPENDITURE					
132409	Caravan Parks Buildings (Laundry, Ablutions etc)	\$0	\$0	\$0	\$0
135401	Capital - Land & Buildings	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
Total - ECONOMIC SERVICES		\$0	\$0	\$0	\$0
LAND AND BUILDINGS					
OTHER PROPERTY AND SERVICES					
CAPITAL EXPENDITURE					
146605	Administration Building - Building Renewals & Upgrades	\$0	\$420	\$0	\$19,539
147410	Rylington Park House Capital	\$0	\$0	\$0	\$50,000
147411	Rylington Park Chemical Shed	\$0	\$0	\$0	\$15,000
147400	Purchase of (Unclassified) Land	\$0	\$127,273	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$127,693	\$0	\$84,539
Total - OTHER PROPERTY AND SERVICES		\$0	\$127,693	\$0	\$84,539
Total - LAND AND BUILDINGS		\$0	\$137,520	\$0	\$104,539

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT					
LAW ORDER & PUBLIC SAFETY					
CAPITAL EXPENDITURE					
051600	Replacement Fire Units	\$0	\$0	\$0	\$0
053405	Plant & Equipment	\$0	\$0	\$0	\$51,700
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$51,700
Total - LAW ORDER & PUBLIC SAFETY		\$0	\$0	\$0	\$51,700
PLANT AND EQUIPMENT					
COMMUNITY AMENITIES					
CAPITAL EXPENDITURE					
101450	Plant & Equipment - Inc 240 Waste & Recycle Bins	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES		\$0	\$0	\$0	\$0
PLANT AND EQUIPMENT					
RECREATION AND CULTURE					
CAPITAL EXPENDITURE					
112500	Swimming Pool - Plant & Equipment (inc. Manager's Vehicle)	\$0	\$0	\$0	\$0
113907	Plant & Equipment - Parks & Gardens	\$0	\$9,545	\$0	\$68,000
113908	Fleet Vehicles - Parks & Gardens	\$0	\$0	\$0	\$0
113910	Plant & Equipment -Recreation	\$0	\$9,075	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$18,620	\$0	\$68,000
Total - RECREATION AND CULTURE		\$0	\$18,620	\$0	\$68,000
PLANT AND EQUIPMENT					
TRANSPORT					
CAPITAL EXPENDITURE					
123603	DWS - Fleet Vehicles	\$0	\$0	\$0	\$69,000
123608	Mechanics Ute - BU	\$0	\$0	\$0	\$0
123609	Light Plant (eg Portable Traffic Lights) - Plant & Equip	\$0	\$0	\$0	\$43,000
123610	Heavy Plant (Graders etc) Purchases	\$0	\$738,500	\$0	\$160,000
123619	Miscellaneous Small Plant	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$738,500	\$0	\$272,000
Total - TRANSPORT		\$0	\$738,500	\$0	\$272,000



Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB

		2019		2018	
PLANT AND EQUIPMENT					
OTHER PROPERTY & SERVICES					
CAPITAL EXPENDITURE					
147451	Rylington Park Dorm Rooms Air Conditioners	\$0	\$0	\$0	\$10,800
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$10,800
Total - OTHER PROPERTY & SERVICES		\$0	\$0	\$0	\$10,800
Total - PLANT AND EQUIPMENT		\$0	\$757,120	\$0	\$402,500

**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB		Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL						
ROAD CONSTRUCTION						
121403	x	ROADS TO RECOVERY PROJECTS	\$0	\$0	\$0	\$0
121403	RTR004	Winnejuap Road	\$0	\$128,215	\$0	\$0
121403	RTR006	Wilga Road East	\$0	\$8,902	\$0	\$0
121403	RTR007	Kulikup Rd South	\$0	\$73,461	\$0	\$200,086
121403	RTR008	Jayes Road	\$0	\$0	\$0	\$112,742
121403	RTR029	Terry Road	\$0	\$778	\$0	\$0
121403	RTR038	Lodge Road	\$0	\$6,639	\$0	\$0
121403	RTR115	Beatty Street	\$0	\$0	\$0	\$189,457
121404	xx	REGIONAL ROAD GROUP	\$0	\$0	\$0	\$0
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$0	\$260,185	\$0	\$337,407
121404	RRG210	RRG Boyup Brook-Arthur River Rd	\$0	\$327,635	\$0	\$495,302
121404	RRG211	RRG Winnejuap Road	\$0	\$0	\$0	\$150,000
121400		MUNICIPAL PROJECTS	\$0	\$0	\$0	\$0
121400	MU148	Muni - Boyup Brook-Cranbrook Shoulders	\$0	\$0	\$0	\$201,593
121400	MU005	Muni - Kulikup North Rd Reseal	\$0	\$0	\$0	\$0
121400	MU002	Muni - Boyup Brook North Rd Shoulders	\$0	\$0	\$0	\$0
121400	MU500	Muni - Back Slopes and Shoulders	\$0	\$0	\$0	\$201,426
121400	MU501	Muni - Gravel Pit Rehabilitation	\$0	\$0	\$0	\$94,990
121410		Municipal Funded - Winter Grading	\$0	\$403,999	\$0	\$330,362
121450		BRIDGES	\$0	\$119,671	\$0	\$57,290
121450	MR0741	BRIDGES - Bridge 0741	\$0	\$0	\$0	\$170,000
121450	MR3310	BRIDGES - Bridge 3310	\$0	\$0	\$0	\$134,000
121450		BRIDGES - Bridge 3306	\$0	\$0	\$0	\$394,000
121450		BRIDGES - Bridge 0742	\$0	\$0	\$0	\$110,000
121450		BRIDGES - Aegers Bridge	\$0	\$0	\$0	\$84,000
Sub Total - CAPITAL WORKS			\$0	\$1,329,485	\$0	\$3,262,655
Total - ROADS			\$0	\$1,329,485	\$0	\$3,262,655
Total - INFRASTRUCTURE ASSETS ROADS			\$0	\$1,329,485	\$0	\$3,262,655



**Shire of Boyup Brook**  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	Income	Expenditure	Income	Expenditure
FOOTPATHS					
121700	Footpaths - Construction	\$0	\$63,597	\$0	\$0
121701	Bike Paths - Construction	\$0	\$0	\$0	\$72,000
Sub Total - CAPITAL WORKS		\$0	\$63,597	\$0	\$72,000
Total - TRANSPORT - FOOTPATHS		\$0	\$63,597	\$0	\$72,000
Total - FOOTPATH ASSETS		\$0	\$63,597	\$0	\$72,000
DRAINAGE					
121411	Drainage Projects - Municipal Funded	\$0	\$22,501	\$0	\$0
121408	Roads to Recovery - Drainage Projects	\$0	\$42,499	\$0	\$0
121412	RRG - Drainage Projects	\$0	\$112,860	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$177,860	\$0	\$0
Total - TRANSPORT - DRAINAGE		\$0	\$177,860	\$0	\$0
Total - DRAINAGE ASSETS		\$0	\$177,860	\$0	\$0
PARKS & OVALS					
113902	Recreation Grounds (Other Infra): inc Hockey Facilities Fence, Lights e	\$0	\$0	\$0	\$0
113906	Recreation Infrastructure - Capital Renewals	\$0	\$7,980	\$0	\$80,000
113903	Sandakan Memorial Improvements	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$7,980	\$0	\$80,000
Total - PARKS & OVALS		\$0	\$7,980	\$0	\$80,000
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS		\$0	\$7,980	\$0	\$80,000

*Shire of Boyup Brook*  
**2020-2021 DRAFT BUDGET**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

		CURRENT YEAR ACTUALS 30 JUNE 2020		DRAFT BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure
<b>INFRASTRUCTURE ASSETS - OTHER</b>					
<b>INFRASTRUCTURE ASSETS - OTHER</b>					
<b>HEALTH</b>					
074605	Medical Centre Car Park - Other Infrastructure	\$0	\$0	\$0	\$9,750
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$9,750
<b>Total - HEALTH</b>		\$0	\$0	\$0	\$9,750
113905	Street Scaping	\$0	\$5,443	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$5,443	\$0	\$0
<b>Total - RECREATION &amp; CULTURE</b>		\$0	\$5,443	\$0	\$0
<b>INFRASTRUCTURE OTHER</b>					
<b>TRANSPORT</b>					
122902	Depot Gates	\$0	\$0	\$0	\$15,000
122903	Oil Automation System	\$0	\$0	\$0	\$32,979
121800	Railway Dam Works	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$47,979
<b>Total - TRANSPORT</b>		\$0	\$0	\$0	\$47,979
<b>INFRASTRUCTURE OTHER</b>					
<b>INFRASTRUCTURE OTHER</b>					
<b>OTHER PROPERTY &amp; SERVICES</b>					
New	Rylinton Park Rain Water Tank	\$0	\$0	\$0	\$16,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$16,000
<b>Total - OTHER PROPERTY &amp; SERVICES</b>		\$0	\$0	\$0	\$16,000
<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>		\$0	\$5,443	\$0	\$73,729
<b>GRAND TOTALS</b>		(\$8,951,595)	\$7,809,578	(\$10,124,098)	\$10,124,098





# FEES & CHARGES 2020 / 2021

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	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Rates &amp; Debtor Charges</b>	<b>Sched 3</b>	Local Govt. Act 1995			
Overdue Rates Interest Charge	Council	LGA S6.51 FM 70-71	No	8.0%	per annum 2020/21 ONLY
Interest on Instalments	Council	LGA S6.51 FM 70-71	No	3.0%	per annum
Administration Fee on Instalment Arrangements - each for instal 2, 3 & 4	Council	LGA 6.45 (3)	No	\$0.00	Per instalment 2020/21 ONLY
Administration Fee on Rates Special Payment Arrangements	Council		No	\$0.00	2020/21 ONLY
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
<b>Governance/Administration Charges</b>	<b>Sched 4</b>				
<b>Staff Time Charges &amp; Secretarial Services (Time permitting)</b>					
Research - Historical/Cemetery Information - Per Hour Fee	Council		Yes	\$44.80	
This also involves Research for Building Plans, etc					
<b>Sale of Photocopies</b>					
<b>A4 single sided</b>					
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	
<b>A4 double sided</b>					
1 - 9 copies	Council		Yes	\$0.75	
10 - 50 copies	Council		Yes	\$0.75	
50+ (of same doc)	Council		Yes	\$0.75	
<b>A3 single sided</b>					
1 - 9 copies	Council		Yes	\$0.75	
10 - 50 copies	Council		Yes	\$0.75	
50+ (of same doc)	Council		Yes	\$0.75	
<b>A3 double sided</b>					
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]					
<b>Copies of Maps (Inclusive of GST)</b>					
<b>Cadastral</b>					
A4 Size	Council		Yes	\$1.65	
A3 Size	Council		Yes	\$2.70	
<b>Topographic</b>					
A4 Size-Per Page Charge	Council		Yes	\$3.80	
A3 Size - Per Page Charge	Council		Yes	\$6.55	
<b>Freedom of Information Charges</b>					
Cost on application as per Freedom of Information Act 1992 (WA)					
<b>Electoral Roll</b>					
Sale of Electoral Rolls to Individuals-No Commercial Sales	Council		Yes	\$ 180.25	
<b>Law, Order &amp; Public Safety</b>	<b>Sched 5</b>				
The full list of State Laws and penalty infringements can be found on the State Law Publisher website					
The full list of Local Law penalty infringements can be found on the Shire website					
<b>Fire prevention (GST included)</b>					
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	\$180.00	
Firebreak Creation - Contract Work	Council		Yes	At Cost	
Infringements - Fire related	Statutory		No	\$250.00	
<b>Vehicle Impound</b>					
Towage - at cost plus 30% administration fee	Council		No	At cost + 30% Administration fee	
Poundage per day	Council		No	\$10.00	per day
<b>Parking &amp; Parking Facilities</b>					
Parking Infringements	Council			Parking and Parking Facilities Local Law - refer Schedule 2	



	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Dogs, &amp; Other Animals - Control Fees</b>					
<b>Dog and Cat Fees are Statutory fees and will be reviewed by the Statutory body applicable</b>					
<b>Registration - Unsterilised Dog other than a dangerous dog (unless owned by pensioner):</b>					
1 Year	Statutory		No	\$50.00	
3 Years	Statutory		No	\$120.00	
Lifetime	Statutory		No	\$250.00	
<b>Registration - Dangerous Dog</b>					
1 Year - NO Pensioner Concession	Statutory		No	\$50.00	
<b>Registration - Dog in approved kennel establishment</b>	Statutory		No	\$200.00	
<b>Registration - Sterilised Dog</b>					
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: Dog Registrations after 31 May in any year, for that registration year, 1/2 of Registration 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	
<b>Pound Fees (Inclusive of GST)</b>					
Seizure and impounding of Dogs (or Cat, where necessary)	Council		Yes	At cost + 30% Administration fee + \$80.00 release fee	
Euthanise of Dog or Cat	Council		Yes	At cost + 30% Administration fee	
Trap Hire Fee - per hire	Council		Yes	\$10.00	per day
Trap Hire - Bond [Refundable on Return]	Council		No	\$50.00	
<b>Other Fees - Dogs</b>					
Application to keep more than two dogs				\$80.00	

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Impounding Fees - Straying Animals</b>					
<b>Impounded between 6am and 6pm</b>					
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, rams or pigs, per head	Council		Yes	At cost + 30% Administration fee + \$20.00 release fee	
Wethers, ewes, lambs, goats, per head	Council		Yes	At cost + 30% Administration fee + \$20.00 release fee	
<b>Late Impoundment-After 6pm before 6am next day</b>					
Entire horses, mules, asses, camels, bulls or boars	Council		Yes	At cost + 30% Administration fee + \$30.00 Release fee	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	Council		Yes	At cost + 30% Administration fee + \$30.00 Release fee	
Wethers, ewes, lambs, goats	Council		Yes	At cost + 30% Administration fee + \$30.00 Release fee	
No charge is payable in respect of a suckling animal under the age of 6 months running with its mother.					
The above fees include driving, leading or otherwise transporting the animal or animals no more than a distance of 3 kms. Where the distance is more than 3 kms, and additional charge of 65 cents for each 1.0 kms, or part thereof, in excess of 3 kms shall be paid to the ranger for each animal impounded, other than a suckling animal.					
If the amounts are increased, decreased, or otherwise varied, the amounts as so increased, decreased, or varied are chargeable & payable					
<b>Sustenance fees</b>					
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head	Council		Yes	At cost + 30% Administration fee	
Concessions do not apply to the above Council fees and charges					
<b>Registration - Cats</b>					
ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)					
1 Year	Statutory		No	\$20.00	
3 Years	Statutory		No	\$42.50	
Lifetime	Statutory		No	\$100.00	
PENSIONER CONCESSION	Statutory		No	1/2 fee	
<b>Infringements</b>					
Enforcement Final Demand	Statutory		No	\$ 24.10	
Enforcement Registry Certificate	Statutory		No	\$ 20.50	
Enforcement Registry Registration Fee	Statutory		No	\$ 77.00	



	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Health</b>	<b>Sched 7</b>				
<b>Food Legislation</b>					
§ Notification Fee	Council		No	\$38.20	
§ Registration Fee	Council		No	\$193.00	
§ Annual Notification & Registration Fee (Local Business)	Council			\$100.00	
§ Annual Inspection Fee (medium and low risk business)	Council		No	\$88.00	
<b>Waste Water</b>					
§ 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					
<b>Bed &amp; Breakfast Accommodation</b>					
Annual Inspection Fee	Council		No	100% Cost Recovery	
<b>Lodging Houses</b>					
Application/Renewal Registration					
Serviced Apartments					
§ Lodging House	Council		No	\$306.00	
§ Holiday Accommodation (Chalets etc)	Council		No	\$306.00	
<b>Food Businesses</b>					
Compliance Inspection fees	Council		No	\$147.00	
Inspection of request	Council		No	\$147.00	
<b>Traders, Thoroughfares &amp; Public Places Local Law</b>					
§ 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 health response	Council		Yes	\$90.00	
<b>Certificates</b>					
<i>Public Building Certificate of Approval</i>					
§ Licensed Premises	Council		No	\$218.55	
§ Other Premises	Council		No	\$193.00	
<i>Section 39 Certificate (Liquor Licence Premises)</i>					
§ Permanent Facilities	Council		No	\$129.00	
§ Temporary Facilities (excluding Shire Halls)	Council		No	\$64.00	
§ Charitable Events - as per Policy B.01	Council				
<b>Boyup Brook Medical Services</b>					
Concession card holders and children under the age of 16 will be bulk billed					
Consultations - Short MBS Item 3	Council		No	\$45.00	
Consultations - Standard MBS Item 23	Council		No	\$80.00	
Consultations - Long [MBS Item 36]	Council		No	\$125.00	
Consultations - Extra Long [MBS Item 44]	Council		No	\$175.00	
Administration fee - missed appointments	Council		Yes	\$85.00	after the third missed appointment
Reports for Third Parties	Council		Yes	\$600.00	per hour
Employment Medical	Council		Yes	\$170.00	
Repeat Prescription Fee - private patients	Council		No	\$15.00	
Repeat Prescription Fee - bulk billed patients	Council		No	\$10.00	
Repeat Referral Fee	Council		No	\$10.00	
File Copy for Third Party	Council		Yes	\$160.00	
Transport Medical (eg endorsement, commercial licence)	Council		No	\$140.00	
Procedures - As per Medicare Schedule	Statutory		No		
Procedure Consumables - Charged on table basis	Council		No		
Room Hire - Allied Health Services only				Nil charge	
<b>Education and Welfare</b>	<b>Sched 8</b>				
<b>Boyup Brook Early Learning Centre</b>					
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
<b>Library Fees &amp; Charges (Inc of GST)</b>					
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	At Cost	

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Community Amenities</b>	<b>Sched 10</b>				
<b>Rubbish Removal Charges</b>					
The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of the Health Act (112A)					
<b>Definitions as defined by the health Act 1911</b>					
"Occupier" includes a person having the charge, management, or control of the premises and in the case of a house which is let out in separate tenements, or in the case of a lodging-house which is let to lodgers, the person receiving the rent payable by the tenants or lodgers, either on his own account or as the agent of another person; and in the case of a vessel, the master or other person in charge thereof; the term also includes any person in occupation of the surface of any lands of the Crown, notwithstanding any want of title to occupy same.					
Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Commercial, & Industrial properties, storage, & most land with buildings on it					
Council imposes Rubbish Removal Charges in accordance with the Waste Avoidance & Resource Recovery Act, 2007.					
<b>Receiving of Commercial waste from outside the district is to be by Council approval</b>					
<b>Boyup Brook Townsite &amp; Environs (prescribed area)</b>					
Kerbside service charge for 1x240litre MGB collected once per week (52 times/year) (GST FREE)	Council		No	\$231.30	
Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year) (GST FREE)	Council		No	\$115.60	
Additional service 1x240litreMGB collected once per week (52 times/year)	Council		No	\$231.30	
Additional service for recycling of 1x240litreMGB collected once per fortnight (26 times/year)	Council		No	\$115.60	
<b>Waste Collection Rate - per property in the district</b>	Council		No	0.000002	cents in \$
<b>Waste Collection Rate - minimum per property</b>	Council		No	\$23.00	minimum
Note 1: Pro-rata collection service charges apply from the 1 <sup>st</sup> of the month following the delivery of the bin (occupiers requiring a new collection service where there was no previous service)					
Note 2: When a Service is provided to a property which is in a 'Satellite' urban area/village/locality, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies for an urban property, but adjusted accordingly for the number of collections per year.					
Note 3: When a Service is provided to a property which is outside an urban area, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies to an urban property, but adjusted accordingly for the number of collections per year.					
<b>Boyup Brook Transfer Station &amp; Landfill Charges</b>					
<b>Receiving of Asbestos or Commercial waste from outside the district is to be by Council approval</b>					
<b>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</b>					
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 20m³ capacity )	Council		Yes	\$323.50	
Bulk Bins ( 3m³ or less )	Council		Yes	\$66.00	
Bulk Bin ( 3m³- 6m³ )	Council		Yes	\$78.40	
Bulk Bin ( 6m³-10m³ )	Council		Yes	\$91.00	
Bulk Bin ( exceeding 10m³ )	Council		Yes	\$168.00	
Asbestos Sheets - 2 m2 or less	Council		Yes	\$23.00	
Asbestos - 1 m3; Minimum Charge	Council		Yes	\$168.00	Minimum
Asbestos (\$159.50 for 1 <sup>st</sup> m³ then \$29.50 per m³ 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 bottles, wax cardboard, corrugated cardboard and other items approved by attendant					
<b>RECYCLING FROM COMMERCIAL PREMISES</b>					
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	
<b>De-gassing - electrical devices eg refrigerator</b>	Council		Yes	\$6.50	
<b>SEPTIC DISPOSALS/LIQUID WASTE -</b>					
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
<b>BOND - per ablution block</b>	Council		No	\$320.00	



	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Town Planning</b>					
<b>Pursuant to Town Planning (Local Government Planning Fees) &amp; Development Regulations 2011</b>					
<b>Fees to be paid at the time of application are as follows:</b>					
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	#REF!	
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	
<b>Penalty fee for Retrospective Approvals shall be 3 x the calculated Planning Fee</b>					
If the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application fee, making the total fee payable for an application subject to a penalty three times the application fee under paragraph (a), (b), (c), (d), (e) or (f)					
3. Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory		Yes	\$739.00	
4. Determining an application for extractive industry where the development has commenced or been carried out.	Statutory		Yes	The Fee in item 1 plus, by way of penalty, twice that fee	
5A.. Determining an application to amend or cancel development approval	Statutory		No	\$295.00	
5. Providing a subdivision clearance for :					
5 (a) Not more than 5 lots; Charge per Lot	Statutory		No	\$73.00	per lot
5. b) More than 5 lots but not more than 195 lots; [1st 5 Lots to be as per 5(a), 5abov: 6-195 lots, Charge per Lot	Statutory		No	\$73.00	first 5 lots then \$35.00 per lot
5. (c) More than 195 lots	Statutory		No	\$7,393.00	
6. Determining an initial application for home occupation where the home occupation has not commenced.	Statutory		No	\$222.00	
7. Determining an initial application for home occupation where the home occupation has commenced.	Statutory		No	Fee in item 6 plus by way of penalty, twice that fee	
8. Determining an application for the renewal of a home occupation where the application is made before the approval has expires.	Statutory		No	\$73.00	
9. Determining an application for the renewal of a home occupation where the application is made after the approval has expired.	Statutory		No	Fee in item 6 plus by way of penalty, twice that fee	
10. Determining an application for a change of use or for an alteration or extension or change of non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out			No	\$295.00	
11. Determining an application for a change of use or for an alteration or extension or change of non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has not commenced or been carried out			No	The fee in item 10 plus by way of penalty, twice that fee	
120 Providing a zoning certificate	Statutory		No	\$73.00	
13. Replying to a property settlement questionnaire	Statutory		No	\$73.00	
14. Providing written planning advice	Statutory		No	\$73.00	
<b>Amendments to Planning Applications</b>					
Minor Amendment fee estimate	Statutory		Yes	\$2,863.00 If amendment not initiated by Council \$500 refunded	
Major Amendment fee estimate	Statutory		Yes	\$5,526.00 If amendment not initiated by Council \$2,000 refunded	
The fee estimate is based upon the following hourly charges and where they exceed the above "estimate", then Council may require the balance to be paid. Advertising costs are not included in this estimate.					
Executive/Shire Planner	Statutory		Yes	\$88.00	per hour
Manager/Senior Planner	Statutory		Yes	\$66.00	per hour
Planning Officer, Environmental Health officer or other officer with qualifications relevant to request	Statutory		Yes	\$36.86	per hour
Other staff	Statutory		Yes	\$45.85	per hour
Secretary/administration	Statutory		Yes	\$30.20	per hour
<b>[NB: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]</b>					
<b>Structure Plans</b>					
<b>Advertising Costs</b>					
Local newspaper;	Council			100% Cost Recovery	
West Australian; or	Council			100% Cost Recovery	
Government Gazette.	Council			100% Cost Recovery	
<b>Goods and Services Tax (GST)</b>					
The Goods and Services Tax (GST) does not apply to the following compulsory Planning Fees:-					
development applications;					
subdivision clearances;					
home occupations;					
change of use; or					
zoning certificates.					
The Goods and Services Tax (GST) does apply to the following Planning Services:-					
property settlement questionnaires;					
written planning advice;					
scheme amendments; and					
structure plans.					



	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)</b>					
Local Newspaper Advertising	Council		Yes	100% Cost Recovery	
Notes:					
· Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)					
· If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)					
· Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers					
· Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application fees set out in Part 1.					
<b>OTHER FEES ADDRESSING APPLICATIONS PROCESSED BY PLANNING DEPARTMENT BUT CONCERN ISSUES NOT APPLICABLE TO TOWN PLANNING AND DEVELOPMENT ACT</b>					
Road Closure Application (note this fee covers costs of processing and advertising application up to point of Council resolution to proceed with closure. All costs after referral of the application to DOLA will be the responsibility of the applicant).	Council		No	\$674.90	
Copy of Town Planning Scheme Text (includes GST)	Council		Yes	\$30.90	
Copy of Local Planning Strategy (colour)(includes GST)	Council		Yes	\$147.30	
Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation):					
Where building is located within Shire of Boyup Brook:	Council		Yes	\$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 hour drive from Boyup Brook:	Council		Yes	\$920.85	
Where building is located greater than 3 hours drive from Boyup Brook: (including travelling, inspection time)	Council		Yes	\$134.95 per hour	
<b>Planning/Development Bonds:</b>					
Relocated Dwellings	Council		No	\$ 5,150.00	
Relocated Outbuildings	Council		No	\$ 530.00	
<b>Boyup Brook Cemetery</b>					
<b>Burials- includes interment and Grant of Right of Burial as need</b>					
Interment in grave to depth of 2.13m depth including registration fee (Includes Burial Cost & Res. 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 (includes Res. Fee)	Council		Yes	\$276.00	
Interment that requires manual grave digging - including registration fee	Council		Yes	\$2,118.70	
Grave preparation/excavation	Council		Yes	At Cost + 30% Admin Fee	
<b>Extra Charges</b>					
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 the exhumation or reinterment; Undertakers are to arrange such matters)	Council		Yes	\$97.00	
Administration fee-Re-open Grave for 2nd interment	Council		Yes	\$97.00	
<b>Placement of Ashes</b>					
Placement in single niche including standard bronze plaque and inscription	Council		Yes	\$494.40	
Placement in double niche including standard bronze plaque and first inscription	Council		Yes	\$706.60	
Placement of second Ashes into double niche including attachable bronze plaque and inscription	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) [Note: This fee does not include new Plaque]	Council		Yes	\$256.50	
Removal of Ashes from Cemetery to authorised family member	Council		Yes	\$160.70	
<b>Miscellaneous Fees</b>					
Funeral Directors & Monumental Masons Annual Lic. Fee	Council		Yes	\$161.00	
Single Funeral Permit [Applicable to Annual Licence Holders, as per above]	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	

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Recreation &amp; Culture</b>	<b>Sched 11</b>				
<b>Boyup Brook Hall Hire</b>					
[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 date well in advance, then they may pay a deposit of \$100.			No	\$ 107.00	
<b>Stage Shows; Balls; Weddings; Other Hiring's</b>					
Hire Charge	Council		Yes	\$335.00	
<b>NFP Community Groups [50% of Standard Hire]</b>					
Hire Charge	Council		Yes	\$170.00	
<b>Badminton/Gym/Aerobics &amp; Like Activities</b>					
Hire Charge	Council		Yes	\$13.00 for first hour & \$4.65 per hour or part thereof thereafter	
<b>Rehearsals ( per occasion)</b>					
Hire Charge	Council		Yes	\$26.00	
<b>Kitchen Only [Bond still applies]</b>					
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					
<b>Stage, Bar, Other</b>					
Charge for each area	Council		Yes	\$53.00	
<b>Public Meetings (no kitchen)</b>					
Hire Charge	Council		Yes	\$167.00	
<b>Lesser Hall Hire</b>					
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	
<b>Recreation and Sporting Venues</b>					
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



	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Swimming Pool Entry Fees</b>					
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				
<b>Swimming Pool - Book 10 Tickets</b>					
Adult	Council		Yes	\$41.00	
Child (Attending School) / Non swimmer	Council		Yes	\$20.50	
Pensioner	Council		Yes	\$20.50	
<b>Swimming Pool - Family Day Pass</b>					
Family (includes 2 adults and all children attending school)	Council		Yes	\$10.50	
<b>Swimming Pool Season Tickets - eligible persons as identified on the Season Pass</b>					
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	
Family (includes 2 adults and all children attending school)	Council		Yes	\$266.00	
Family - Pension / Senior Card Holder - 1 Adult & all children attending school	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	
<b>Vacation Swimming Lessons</b>					
Parent / Carer (non-swimmer) entry 10 Day pass	Council		Yes	\$15.50	
Child (6 - 17 yrs) 10 Day Pass	Council		Yes	\$15.50	
<b>Other</b>					
Private Hire - Available upon prior arrangements made with Swimming Pool Manager	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	POA	Minimum 4 participants
<b>Concession will be given to holders of pension and senior cards (not health care cards)</b>					

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Works &amp; Services Department</b>	<b>Sched 12</b>				
<b>Works &amp; Services Charges (Inclusive of GST)</b>					
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 Costs + GST	
<b>Residential Crossovers (Inclusive of GST)</b>					
<b>Shire Contribution</b>					
<b>(Note to receive a contribution the crossover must be built in accordance with Shire specifications)</b>					
Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	Council		Yes	\$1,157.00	
Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council		Yes	\$1,157.00	
Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council		Yes	\$963.00	
Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	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.					
<b>Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.</b>					
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 <sup>2</sup>					
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					
<b>Other</b>					
<b>Accessing Water from Shire Standpipes</b>					
Ad-hoc use as per Water Corporation Charges and service fee, for 560 KL consumed per annum	Council		No	\$11.60	
Administration charge for use of standpipe	Council		Yes	\$4.00	
<b>Motor Vehicle Special Plates (inclusive of GST)</b>					
Shire administration fee for Special Series Number Plates	Council		Yes	\$64.50	



	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Economic Services</b>	<b>Sched 13</b>				
<b>Boyup Brook Caravan Park and Flax Mill Camp (Inclusive of GST)</b>					
(Note. Full payment required for all bookings within 14 days of registration)					
<b>Caravan Park</b>					
<b>Ensuite sites</b>					
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	
<b>Powered sites</b>					
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	
<b>Camping &amp; No Powered sites</b>					
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	
<b>Recreational Vehicle (RV) in paddocks - no facilities</b>					
Minimum for 2 people per night	Council		Yes	\$8.00	
Extra persons	Council		Yes	\$5.00	
<b>Camp Facilities</b>					
Function Rooms per day	Council		Yes	\$108.00	
Function Rooms per hour	Council		Yes	\$27.00	
Washing machine per cycle	Council		Yes	Coin operated	
Dryer per cycle	Council		Yes	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
<b>Flax mill Sheds Storage</b>					
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					
<b>Abel Street Shed Storage</b>					
Abel Street Shed Storage	Council		Yes	\$21.25	per week
<b>Building Control (GST not applicable unless specifically stated)</b>					
All fees are to be paid upon application (excepting building licence application fees) and are non-refundable.					
Building Approval Certificate	Statutory			Plus BSL	
Amended Building Plans	Statutory			Plus BSL & CTF	
Building Occupancy Certificate	Statutory			Plus BSL	
Demolition License (per storey)	Statutory			Plus BSL	
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	

	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2020- 2021	Notes
<b>Other Property &amp; Services</b>	<b>Sched 14</b>				
<b>Private Works Charges (Inclusive of GST)</b>					
<b>Plant &amp; Machinery (including labour, overheads and parts)</b>					
Motor Grader	Council		Yes	\$218.50	
Tandem Tip Truck (14 tonne)	Council		Yes	\$194.20	
Tray Top Truck (4 tonne)	Council		Yes	\$160.70	(As per MWS)
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	
Water Cart	Council		Yes	\$260.00	(As per MWS)
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	
<b>Labour</b>					
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			FREE	
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.					
<b>Traffic Management Plan Evaluation</b>					
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					
<b>Replacement of Rural Road Numbering (includes sign, post and fittings)</b>	Council		Yes	\$55.00	
<b>Rylington Park Accommodation &amp; Facility Hire</b>					
Accommodation per night	Council		Yes	\$33.00	per person
Note: Children Under 12 stay free					
Sheep Camp - Facility Hire	Council		Yes	\$1,100.00	per camp
Shearing School - Facility Hire (per 5 days)	Council		Yes	\$19,063.00	per 5 days