SHIRE OF BOYUP BROOK

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

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 nutures 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
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		$	$	$
Rates	2(a)	3,579,069	3,335,568	3,334,797
Grants, subsidies and contributions	11	495,917	2,769,335	1,020,146
Fees and charges	14	1,879,735	1,914,865	1,812,135
Interest revenue	12(a)	27,750	105,007	26,150
Other revenue	12(b)	792,629	985,424	903,637
		6,775,100	9,110,199	7,096,865
Expenses				
Employee costs		(3,912,622)	(4,108,537)	(3,551,787)
Materials and contracts		(3,050,034)	(1,915,012)	(3,156,906)
Utility charges		(213,715)	(201,834)	(216,229)
Depreciation	6	(3,586,909)	0	(3,586,939)
Finance costs	12(d)	(4,693)	(6,096)	(6,550)
Insurance		(328,313)	(293,827)	(284,780)
Other expenditure		(332,662)	(289,280)	(319,394)
		(11,428,948)	(6,814,586)	(11,122,585)
		(4,653,848)	2,295,613	(4,025,720)
Capital grants, subsidies and contributions	11	1,784,539	1,644,450	2,895,601
Fair value adjustments to financial assets at fair value through profit or loss		0	3,686	0
		1,784,539	1,648,136	2,895,601
Net result for the period		**(2,869,309)**	**3,943,749**	**(1,130,119)**
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(2,869,309)**	**3,943,749**	**(1,130,119)**

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

SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Receipts		$	$	$
Rates		3,579,069	3,207,927	3,334,797
Grants, subsidies and contributions		495,917	2,798,029	337,145
Fees and charges		1,879,735	1,914,865	1,812,135
Interest revenue		27,750	105,007	26,150
Other revenue		792,629	985,424	903,637
		6,775,100	8,657,506	6,413,864
Payments				
Employee costs		(3,867,987)	(3,247,581)	(3,507,152)
Materials and contracts		(3,050,034)	(2,228,648)	(3,156,906)
Utility charges		(213,715)	(201,834)	(216,229)
Finance costs		(4,693)	(4,579)	(6,550)
Insurance		(328,313)	(293,827)	(284,780)
Other expenditure		(332,662)	(289,280)	(319,394)
		(7,797,404)	(6,265,749)	(7,491,011)
Net cash provided by (used in) operating activities	4	(1,022,304)	2,391,757	(1,077,147)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,805,815)	(517,389)	(1,568,440)
Payments for construction of infrastructure	5(b)	(2,832,272)	(2,289,928)	(3,784,314)
Capital grants, subsidies and contributions		1,464,531	1,281,457	2,895,601
Proceeds from sale of property, plant and equipment	5(a)	310,000	95,454	175,000
Net cash provided by (used in) investing activities		(2,863,556)	(1,430,406)	(2,282,153)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(22,660)	(21,383)	(21,384)
Payments for principal portion of lease liabilities	8	(19,800)	(19,224)	(19,224)
Proceeds from new borrowings	7(a)	250,000	0	250,000
Net cash provided by (used in) financing activities		207,540	(40,607)	209,392
Net increase (decrease) in cash held		(3,678,320)	920,744	(3,149,908)
Cash at beginning of year		7,192,814	6,272,070	6,272,092
Cash and cash equivalents at the end of the year	4	**3,514,494**	**7,192,814**	**3,122,184**

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

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
Rates	2(a)	3,579,069	3,335,568	3,334,797
Grants, subsidies and contributions	11	495,917	2,769,335	1,020,146
Fees and charges	14	1,879,735	1,914,865	1,812,135
Interest revenue	12(a)	27,750	105,007	26,150
Other revenue	12(b)	792,629	985,424	903,637
		6,775,100	9,113,885	7,096,865
Expenditure from operating activities				
Employee costs		(3,912,622)	(4,108,537)	(3,551,787)
Materials and contracts		(3,050,034)	(1,915,012)	(3,156,906)
Utility charges		(213,715)	(201,834)	(216,229)
Depreciation	6	(3,586,909)	0	(3,586,939)
Finance costs	12(d)	(4,693)	(6,096)	(6,550)
Insurance		(328,313)	(293,827)	(284,780)
Other expenditure		(332,662)	(289,280)	(319,394)
		(11,428,948)	(6,814,586)	(11,122,585)
Non-cash amounts excluded from operating activities	3(b)	3,631,544	43,136	3,631,574
Amount attributable to operating activities		**(1,022,304)**	**2,342,435**	**(394,146)**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	1,784,539	1,644,450	2,895,601
Proceeds from disposal of assets	5	310,000	95,454	175,000
		2,094,539	1,739,904	3,070,601
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(1,805,815)	(517,389)	(1,568,440)
Payments for construction of infrastructure	5(b)	(2,832,272)	(2,289,928)	(3,784,314)
		(4,638,087)	(2,807,317)	(5,352,754)
Amount attributable to investing activities		**(2,543,548)**	**(1,067,413)**	**(2,282,153)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	250,000	0	250,000
Transfers from reserve accounts	9(a)	138,000	0	154,100
		388,000	0	404,100
Outflows from financing activities				
Repayment of borrowings	7(a)	(22,660)	(21,383)	(21,384)
Payments for principal portion of lease liabilities	8	(19,800)	(19,224)	(19,224)
Transfers to reserve accounts	9(a)	(270,000)	(119,495)	(101,000)
		(312,460)	(160,102)	(141,608)
Amount attributable to financing activities		**75,540**	**(160,102)**	**262,492**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	3,490,312	2,375,392	2,413,807
Amount attributable to operating activities		(1,022,304)	2,342,435	(394,146)
Amount attributable to investing activities		(2,543,548)	(1,067,413)	(2,282,153)
Amount attributable to financing activities		75,540	(160,102)	262,492
Surplus or deficit at the end of the financial year	3	**0**	**3,490,312**	**0**

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

SHIRE OF BOYUP BROOK
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual 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 controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

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 annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. 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.

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

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.
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
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.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS
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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		$		$	$	$	$	$	$	$
(i) General rates										
General Rate - GRV	Gross rental valuation	0.158467	298	3,444,350	545,845	1,000	0	546,845	512,833	511,108
General Rate - UV	Unimproved valuation	0.005903	582	432,887,085	2,556,787	0	0	2,556,787	2,367,564	2,368,846
Total general rates			880	436,331,435	3,102,632	1,000	0	3,103,632	2,880,397	2,879,954
		Minimum								
(ii) Minimum payment		$								
General Rate - GRV	Gross rental valuation	1,179	56	246,432	66,024	0	0	66,024	58,406	58,406
General Rate - UV	Unimproved valuation	1,067	384	42,772,828	409,728	0	0	409,728	396,806	396,806
Total minimum payments			440	43,019,260	475,752	0	0	475,752	455,212	455,212
Total general rates and minimum payments			1,320	479,350,695	3,578,384	1,000	0	3,579,384	3,335,609	3,335,166
(iv) Ex-gratia rates										
CBH ex-gratia					1,390	0	0	1,390	1,390	1,312
Total ex-gratia rates			0	0	1,390	0	0	1,390	1,390	1,312
					3,579,774	1,000	0	3,580,774	3,336,999	3,336,478
Waivers or Concessions (Refer note 2(d))								(1,705)	(1,431)	(1,681)
Total rates					3,579,774	1,000	0	3,579,069	3,335,568	3,334,797

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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.

2. 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.

Option 1 (Full Payment)
19/10/2023

Option 2 (Four Instalments)
19/10/2023
20/12/2023
20/02/2024
22/04/2024

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	19/10/2023	0	0.00%	7.00%
Option two				
First instalment	19/10/2023	0	0.00%	7.00%
Second instalment	20/12/2023	0	3.00%	7.00%
Third instalment	20/02/2024	0	3.00%	7.00%
Fourth instalment	22/04/2024	0	3.00%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	$	$	$
Instalment plan admin charge revenue	3,000	7,224	0
Instalment plan interest earned	3,000	3,875	3,000
Unpaid rates and service charge interest earned	17,000	19,357	19,000
Deferred Pensioner Interest	600	884	0
	23,600	31,340	22,000

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			%	$	$	$	$		
General Rates	Rate	Concession	50.00%		1,455	1,431	1,431	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.
General Rates	Rate	Waiver			250	0	250	Write-off of small balances.	To write-off small balances that would not be economical to pursue recovery of.
					1,705	1,431	1,681		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		$	$	$
Current assets				
Cash and cash equivalents	4	3,514,494	7,192,814	3,122,184
Receivables		1,021,623	1,021,623	614,204
Biological assets		412,050	412,050	608,422
Inventories		36,513	36,513	94,263
Other assets		46,581	46,581	0
		5,031,261	8,709,581	4,439,073
Less: current liabilities				
Trade and other payables		(1,512,947)	(1,512,947)	(950,567)
Capital grant/contribution liability		0	(320,008)	0
Lease liabilities	8	(15,242)	(19,800)	(5,300)
Long term borrowings	7	(24,014)	(22,660)	0
Employee provisions		(401,529)	(401,529)	(338,207)
		(1,953,732)	(2,276,944)	(1,294,074)
Net current assets		3,077,529	6,432,637	3,144,999
Less: Total adjustments to net current assets	3(c)	(3,077,529)	(2,942,325)	(3,144,999)
Net current assets used in the Statement of Financial Activity		0	3,490,312	0

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

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.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*

	Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		$	$	$
Adjustments to operating activities				
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(3,686)	0
Add: Depreciation	6	3,586,909	0	3,586,939
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	(15,774)	0
- Employee provisions		44,635	3,197	44,635
- Accrued interest expense		0	(450)	0
- Accrued interest income		0	(4,223)	0
- Accrued expense		0	39,700	0
- Accrued Wages		0	23,446	0
- Inventory		0	926	0
Non cash amounts excluded from operating activities		3,631,544	43,136	3,631,574

(c) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets				
Less: Cash - reserve accounts	9	(2,881,490)	(2,749,490)	(2,576,893)
Less: Current assets Inventory and stock held		(448,563)	(448,563)	(702,685)
Less: Current assets Prepaid expenses		(6,644)	(6,644)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		24,014	22,660	0
- Current portion of lease liabilities		15,242	19,800	5,300
- Accrued interest on loans		1,517	1,517	2,392
- Accrued salaries & wages		116,377	116,377	64,569
- Accrued expense		102,018	102,018	62,318
Total adjustments to net current assets		(3,077,529)	(2,942,325)	(3,144,999)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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 or 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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

4. 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	2023/24 Budget	2022/23 Actual	2022/23 Budget
		$	$	$
Cash at bank and on hand		3,514,494	7,192,814	3,122,184
Total cash and cash equivalents		3,514,494	7,192,814	3,122,184
Held as				
- Unrestricted cash and cash equivalents	3(a)	633,004	4,123,316	545,291
- Restricted cash and cash equivalents	3(a)	2,881,490	3,069,498	2,576,893
		3,514,494	7,192,814	3,122,184
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,881,490	3,069,498	2,576,893
		2,881,490	3,069,498	2,576,893
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	2,881,490	2,749,490	2,576,893
Unspent capital grants, subsidies and contribution liabilities		0	320,008	0
		2,881,490	3,069,498	2,576,893
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,869,309)	3,943,749	(1,130,119)
Depreciation	6	3,586,909	0	3,586,939
Adjustments to fair value of financial assets at fair value through profit and loss		0	(3,686)	0
(Increase)/decrease in receivables		0	(452,693)	0
(Increase)/decrease in inventories		0	926	0
(Increase)/decrease in other assets		0	(12,179)	0
Increase/(decrease) in payables		0	541,179	0
Increase/(decrease) in unspent capital grants		(320,008)	(362,993)	(683,001)
Increase/(decrease) in employee provisions		44,635	18,911	44,635
Capital grants, subsidies and contributions		(1,464,531)	(1,281,457)	(2,895,601)
Net cash from operating activities		(1,022,304)	2,391,757	(1,077,147)

MATERIAL 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 3 - 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.

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	$	$	$	$	$	$	$	$	$	$	$	$
(a) Property, Plant and Equipment												
Land - freehold land	0	0	0	0	0	50,909	50,909	0	0	0	0	0
Buildings	889,155	0	0	0	248,484	0	0	0	795,500	0	0	0
Furniture and equipment	25,000	0	0	0	16,165	0	0	0	17,680	0	0	0
Plant and equipment	891,660	310,000	310,000	0	252,740	44,545	44,545	0	755,260	175,000	175,000	0
Total	1,805,815	310,000	310,000	0	517,389	95,454	95,454	0	1,568,440	175,000	175,000	0
(b) Infrastructure												
Infrastructure - roads	1,950,962	0	0	0	1,878,228	0	0	0	2,897,857	0	0	0
Other infrastructure - footpaths	75,075	0	0	0	0	0	0	0	75,075	0	0	0
Other infrastructure - drainage	58,866	0	0	0	153,134	0	0	0	217,203	0	0	0
Other infrastructure - parks and ovals	200,000	0	0	0	0	0	0	0	100,000	0	0	0
Other infrastructure - bridges	0	0	0	0	170,000	0	0	0	0	0	0	0
Other infrastructure - other	397,369	0	0	0	78,467	0	0	0	344,179	0	0	0
Other infrastructure - recreation	150,000	0	0	0	10,099	0	0	0	150,000	0	0	0
Total	2,832,272	0	0	0	2,289,928	0	0	0	3,784,314	0	0	0
Total	4,638,087	310,000	310,000	0	2,807,317	95,454	95,454	0	5,352,754	175,000	175,000	0

MATERIAL 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.

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.

6. DEPRECIATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
By Class			
Buildings	250,574	0	250,604
Furniture and equipment	8,975	0	8,975
Plant and equipment	303,550	0	303,550
Infrastructure - roads	1,647,515	0	1,647,515
Other infrastructure - footpaths	17,255	0	17,255
Other infrastructure - drainage	271,780	0	271,780
Other infrastructure - parks and ovals	50,030	0	50,030
Other infrastructure - bridges	645,550	0	645,550
Other infrastructure - other	225,440	0	225,440
Other infrastructure - recreation	166,240	0	166,240
	3,586,909	0	3,586,939
By Program			
Law, order, public safety	28,415	0	28,415
Health	19,000	0	19,000
Education and welfare	5,070	0	5,100
Housing	48,055	0	48,055
Community amenities	26,115	0	26,115
Recreation and culture	371,539	0	371,539
Transport	2,652,150	0	2,652,150
Economic services	166,625	0	166,625
Other property and services	269,940	0	269,940
	3,586,909	0	3,586,939

MATERIAL 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	15 to 85 Years
Furniture and equipment	5 to 25 years
Plant and equipment	5 to 25 years
Infrastructure - roads	
formation	not depreciated
pavement	77 years
seal	
- bituminous seals	20 years
- asphalt surfaces	20 years
Gravel roads	
- formation	not depreciated
- pavement	77 years
Other infrastructure - footpaths	75 - 85 Years
Other infrastructure - drainage	40 - 80 Years
Other infrastructure - parks and ovals	10 - 85 Years
Other infrastructure - bridges	60 - 90 Years
Other infrastructure - other	10 - 85 Years
Other infrastructure - recreation	10 - 85 Years

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Staff House	115	WATC*	5.88%	17,994	0	(8,038)	9,956	(1,388)	25,579	0	(7,585)	17,994	(1,707)	33,165	0	(7,586)	25,579	(1,841)
Swimming Pool	114	WATC*	5.89%	32,742	0	(14,622)	18,120	(2,529)	46,540	0	(13,798)	32,742	(3,037)	60,338	0	(13,798)	46,540	(3,354)
Caravan Park Ablutions	New	WATC*	3.1%	0	250,000	0	250,000	0	0	0	0	0	0	0	250,000	0	250,000	0
				50,736	250,000	(22,660)	278,076	(3,917)	72,119	0	(21,383)	50,736	(4,744)	93,503	250,000	(21,384)	322,119	(5,195)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
*WATC - WA Treasury Corporation

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Caravan Park Ablutions	WATC*	Debenture	10	4.70%	250,000	66,209	250,000	0
					250,000	66,209	250,000	0

*WATC - WA Treasury Corporation

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	65,000	65,000	65,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materiallly different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy due to the unobservable inputs, including own credit risk.

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Leases	2022/23 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2023	2022/23 Actual Lease Interest repayments	Budget Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Gymnasium Equipment	L001	MAIA Financial	3.00%	36 Mths	35,042	0	(19,800)	15,242	(776)	54,266	0	(19,224)	35,042	(1,352)	59,989	0	(19,224)	40,765	(1,355)
					35,042	0	(19,800)	15,242	(776)	54,266	0	(19,224)	35,042	(1,352)	59,989	0	(19,224)	40,765	(1,355)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	34,375	63	0	34,438	33,486	889	0	34,375	33,486	13	0	33,499
(b) Plant reserve	231,351	100,421	0	331,772	225,369	5,982	0	231,351	225,369	100,086	0	325,455
(c) Building reserve	759,976	11,383	0	771,359	740,326	19,650	0	759,976	740,326	281	0	740,607
(d) Community housing reserve	220,560	401	0	220,961	214,857	5,703	0	220,560	214,857	82	0	214,939
(e) Emergency reserve	12,830	23	0	12,853	12,498	332	0	12,830	12,498	5	0	12,503
(f) Insurance claim reserve	15,636	28	0	15,664	15,232	404	0	15,636	15,231	6	0	15,237
(g) Other recreation reserve	51,982	15,095	0	67,077	50,638	1,344	0	51,982	50,637	19	0	50,656
(h) Commercial reserve	464,312	844	0	465,156	452,306	12,006	0	464,312	452,307	172	0	452,479
(i) Bridges reserve	160	30,000	0	30,160	156	4	0	160	156	0	0	156
(j) Aged accommodation reserve	32,498	59	0	32,557	31,658	840	0	32,498	31,658	12	0	31,670
(k) Road contributions reserve	29,415	53	0	29,468	28,654	761	0	29,415	28,655	11	0	28,666
(l) IT/Office equipment reserve	41,041	75	0	41,116	39,980	1,061	0	41,041	39,980	15	0	39,995
(m) Civic receptions reserve	17,249	31	0	17,280	16,803	446	0	17,249	16,803	6	0	16,809
(n) Unspent grants reserve	82	0	0	82	80	2	0	82	79	0	0	79
(o) Unspent community grants reserve	126	0	0	126	123	3	0	126	122	0	0	122
(p) Rylington Park working capital reserve	363,752	661	(138,000)	226,413	354,347	9,405	0	363,752	354,347	135	(154,100)	200,382
(q) Rylington Park community projects reserve	474,145	863	0	475,008	413,482	60,663	0	474,145	413,482	157	0	413,639
(r) Co-Contributions Reserve	0	100,000	0	100,000	0	0	0	0	0	0	0	0
(s) Waste Reserve	0	10,000	0	10,000	0	0	0	0	0	0	0	0
	2,749,490	270,000	(138,000)	2,881,490	2,629,995	119,495	0	2,749,490	2,629,993	101,000	(154,100)	2,576,893

(b) Reserve Accounts - 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) Plant reserve	Ongoing	- to be used fund the purchase of light vehicles and heavy plant & equipment.
(c) Building reserve	Ongoing	- to be used to fund the construction, renewal and major maintenance of Council buildings.
(d) Community housing reserve	Ongoing	- to be used to fund maintenance of Community Housing as well as associated costs to temporarily relocate and house tenants (if required) during maintenance works.
(e) Emergency reserve	Ongoing	- to be used to fund any emergency as agreed by Council.
(f) Insurance claim reserve	Ongoing	- to be used to fund the excess on all insurance claims.
(g) Other recreation reserve	Ongoing	- to be used to fund improvements to the recreation facilities and grounds.
(h) Commercial reserve	Ongoing	- to be used to fund development projects and events approved by Council.
(i) Bridges reserve	Ongoing	- to be used to fund future requirements of bridge works.
(j) Aged accommodation reserve	Ongoing	- to be used to fund future requirements of aged accommodation.
(k) Road contributions reserve	Ongoing	- to set aside contributions from developers.
(l) IT/Office equipment reserve	Ongoing	- to be used to fund future IT requirements.
(m) Civic receptions reserve	Ongoing	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(n) Unspent grants reserve	Ongoing	- to quarantine foreward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
(o) Unspent community grants reserve	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 working capital reserve	Ongoing	- to be used as working capital for the running and maintenance of Rylington Park Farm.
(q) Rylington Park community projects reserve	Ongoing	- to be used for community contributions towards major commuinity projects within the Boyup Brook community.
(r) Co-Contributions Reserve	Ongoing	- to be used to fund co-contributions towards grants approved by Council.
(s) Waste Reserve	Ongoing	- to be used to fund works required to the Shire's waste facilities including the transfer station.

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers 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	Timing of 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 contractual commitments	General appropriations and contributions with no specific contractual commitments	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
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
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

11. PROGRAM INFORMATION

(a) 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

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	$	$	$
Governance	0	2,000	0
General purpose funding	3,628,819	3,466,785	3,379,947
Law, order, public safety	5,900	24,403	6,900
Health	1,155,900	1,145,162	1,102,800
Education and welfare	210,000	218,730	210,000
Housing	73,600	77,239	68,512
Community amenities	231,300	236,552	224,823
Recreation and culture	56,900	59,426	55,995
Transport	29,000	35,127	28,400
Economic services	122,555	141,528	118,115
Other property and services	765,209	937,598	881,227
	6,279,183	6,344,550	6,076,719
Grants, subsidies and contributions			
General purpose funding	0	2,355,630	518,609
Law, order, public safety	120,000	191,655	170,492
Health	25,000	0	0
Housing	143,340	0	143,340
Recreation and culture	6,000	27,808	0
Transport	201,577	191,742	187,705
Other property and services	0	2,500	0
	495,917	2,769,335	1,020,146
Capital grants, subsidies and contributions			
Law, order, public safety	0	5,000	31,360
Recreation and culture	95,714	0	95,714
Transport	1,688,825	1,571,332	2,692,840
Economic services	0	68,118	75,687
	1,784,539	1,644,450	2,895,601
Total Income	8,559,639	10,758,335	9,992,466
Expenses			
Governance	(524,085)	(368,413)	(413,820)
General purpose funding	(158,533)	(146,959)	(145,178)
Law, order, public safety	(463,236)	(353,412)	(463,227)
Health	(1,567,566)	(1,355,351)	(1,469,083)
Education and welfare	(454,620)	(336,624)	(364,348)
Housing	(308,231)	(94,416)	(292,361)
Community amenities	(527,452)	(448,242)	(513,481)
Recreation and culture	(1,419,373)	(907,768)	(1,331,063)
Transport	(4,490,239)	(1,805,337)	(4,639,044)
Economic services	(684,442)	(437,144)	(642,550)
Other property and services	(831,171)	(560,920)	(848,430)
Total expenses	(11,428,948)	(6,814,586)	(11,122,585)
Net result for the period	(2,869,309)	3,943,749	(1,130,119)

12. OTHER INFORMATION

The net result includes as revenues	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
(a) Interest earnings			
Investments			
- Reserve accounts	5,000	76,308	1,000
- Other funds	2,750	4,583	3,150
Other interest revenue	20,000	24,116	22,000
	27,750	105,007	26,150
(b) Other revenue			
Reimbursements and recoveries	5,400	120,370	8,900
Other	787,229	865,054	894,737
	792,629	985,424	903,637
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	50,000	39,700	36,000
Other services	0	0	3,000
	50,000	39,700	39,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	3,917	4,744	5,195
expense on lease liabilities (refer Note 8)	776	1,352	1,355
	4,693	6,096	6,550

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
Elected member 1			
President's allowance	10,280	10,280	10,280
Meeting attendance fees	15,693	14,640	14,640
Annual allowance for ICT expenses	1,440	1,440	1,440
	27,413	26,360	26,360
Elected member 2			
Deputy President's allowance	2,570	2,570	2,570
Meeting attendance fees	8,188	8,395	8,395
Annual allowance for ICT expenses	1,440	1,440	1,440
Travel and accommodation expenses	1,300	2,130	1,570
	13,498	14,535	13,975
Elected member 3			
Meeting attendance fees	8,395	8,395	8,395
Annual allowance for ICT expenses	1,440	1,440	1,440
Travel and accommodation expenses	50	51	451
	9,885	9,886	10,286
Elected member 4			
Meeting attendance fees	8,395	8,395	8,395
Annual allowance for ICT expenses	1,440	1,440	1,440
	9,835	9,835	9,835
Elected member 5			
Meeting attendance fees	8,395	8,395	8,395
Annual allowance for ICT expenses	1,440	1,440	1,440
Travel and accommodation expenses	500	699	450
	10,335	10,534	10,285
Elected member 6			
Meeting attendance fees	8,395	8,395	8,395
Annual allowance for ICT expenses	1,440	1,440	1,440
Travel and accommodation expenses	675	1,926	650
	10,510	11,761	10,485
Elected member 7			
Meeting attendance fees	8,395	8,395	8,395
Annual allowance for ICT expenses	1,440	1,440	1,440
Travel and accommodation expenses	675	2,165	79
	10,510	12,000	9,914
Elected member 8			
Meeting attendance fees	8,395	8,395	8,395
Annual allowance for ICT expenses	1,440	1,440	1,440
Travel and accommodation expenses	0	0	200
	9,835	9,835	10,035
Elected member 9			
Meeting attendance fees	2,099	8,395	8,395
Annual allowance for ICT expenses	465	1,440	1,440
Travel and accommodation expenses	200	656	0
	2,764	10,491	9,835
Total Elected Member Remuneration	104,585	115,237	111,010
President's allowance	10,280	10,280	10,280
Deputy President's allowance	2,570	2,570	2,570
Meeting attendance fees	76,350	81,800	81,800
Annual allowance for ICT expenses	11,985	12,960	12,960
Travel and accommodation expenses	3,400	7,627	3,400
	104,585	115,237	111,010

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
By Program:			
General purpose funding	22,000	26,607	19,000
Law, order, public safety	5,900	24,403	6,900
Health	1,155,900	1,145,162	1,102,800
Education and welfare	210,000	218,333	210,000
Housing	73,100	76,448	67,512
Community amenities	226,300	234,960	224,823
Recreation and culture	56,900	57,153	55,995
Transport	1,000	2,939	1,000
Economic services	118,555	124,785	111,115
Other property and services	10,080	4,075	12,990
	1,879,735	1,914,865	1,812,135

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	Rates & Debtor Charges	***Schedule 3***				
Rates	Overdue Rates Interest Charge	Council	LGA S6.13	No	10.00%	per annum
Rates	Interest on Instalments	Council	LGA S6.51 FM 70-71	No	5.00%	per annum
Rates	Administration Fee on Instalment Arrangements - each for instals 2, 3 & 4	Council		No	$14.85	
	Administration Fee on Instalment (Rates) Special Arrangements	Council		No	$0.00	
	Dishonour Fees (includes Administration Fee)		LGA S6.16		$50.00	
031008	Rate Enquiry Fee (written-Enquiry & Advice of Sale [EAS])	Council		Yes	$90.00	
	Rate Enquiry Fee (EAS - Including Orders & Requisitions)	Council		Yes	$135.00	
031008	Rate Notice Reprint/ Reproduction Fee	Council		Yes	$20.00	
	WA State Gov't ESL Fee - As advised by DFES	Statutory		No		
	Enquiries not of a general nature requiring research	Council		Yes	$50.00	per hour or part thereof
	Administration Fee - BPAY - allocation of monies to correct assessments due to multi payments on one assessment unique reference - Per Hour Fee				$42.40	
	Debt collection fee - Landgate title search fee (per search)		LGA S6.16			
	Debt collection fee - caveat withdrawal		LGA S6.16			
	Debt collection fee - caveat lodgement		LGA S6.16			
	Debt collection fee - Property seize & sale order		LGA S6.16			
	Governance/Administration Charges	***Schedule 4***				
146001	**Staff Time Charges & Secretarial Services (Time permitting)**					
	Research - Historical/Cemetery Information - Per Hour Fee (or part thereof)	Council		Yes	$50.35	
	This also involves Research for Building Plans, etc					
146001	**Sale of Photocopies**					
	A4 single sided					
	1 – 9 copies - per page	Council		Yes	$0.70	
	10 – 50 copies - per page	Council		Yes	$0.70	
	50+ page (of same doc) - charge per page	Council		Yes	$0.70	
	A4 double sided					
	1 – 9 copies	Council		Yes	$0.95	
	10 – 50 copies	Council		Yes	$0.95	
	50+ (of same doc)	Council		Yes	$0.95	
	A3 single sided					
	1 – 9 copies	Council		Yes	$0.95	
	10 – 50 copies	Council		Yes	$0.95	
	50+ (of same doc)	Council		Yes	$0.95	
	A3 double sided					
	1 – 9 copies	Council		Yes	$1.65	
	10 – 50 copies	Council		Yes	$1.65	
	50+ (of same doc)	Council		Yes	$1.65	
	[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]					
146001	**Copies of Maps (Inclusive of GST)**					
	Cadastral					
	A4 Size	Council		Yes	$2.15	
	A3 Size	Council		Yes	$3.20	
146001	**Topographic**					
	A4 Size-Per Page Charge	Council		Yes	$4.25	
	A3 Size - Per Page Charge	Council		Yes	$7.45	
	Transcribing of Council Meeting Audio Recording (hourly rate)					
146001	***Freedom of Information Charges***					
	Personal information or amendment of personal information about yourself [not allowed Information on others]	Statutory		No	Free	
	Application for documents (which are non-personal in nature) – Application fee	Statutory		No	$30.00	
	Costs associated with dealing with an application	Statutory		No	$30.00	
	Supervision by staff when access is given to view documents	Statutory		No	$30.00	
	Staff preparation of a transcript or make photocopies	Statutory		No	$30.00	
	Staff for performing the photocopying	Statutory		No	$30.00	
	Photocopies in relation to a FOI request	Statutory		Yes	$0.20	
	Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents	Statutory			Actual Cost	
	Delivery, packaging & postage charge	Statutory			Actual Cost	
	· Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed the above listed fee, the Shire will provide an estimate of charges and enquire whether the application is to proceed. The Shire must be notified (within 30 days) of an intention to proceed with the application. An advance deposit may be requested, at the discretion of the CEO.					
	Financially disadvantaged applicants may obtain a 25% reduction of charges, at the discretion of the CEO.					
	Electoral Roll					
	Sale of Electoral Rolls to Individuals-No Commercial Sales	Council		Yes	$190.00	
	Law, Order & Public Safety (Ranger, Fire & Emergency Services)	***Schedule 5***				
	FIRE CONTROL					
51002	Sale of Fire Maps - Cost per map [non laminated]	Council		Yes	$23.35	
	Application for Fire Break Variation (per Lot applied for)	Council		Yes	$100.00	
51005	Arrange Firebreaks work: Non-Compliant Land-Admin Fee	Council		Yes	$201.40	
51005	Firebreak Creation - Contract Work - Actual Cost	Council		Yes	At cost	

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	ANIMAL CONTROL					
	Dog and Cat Fees are Statutory fees and are reviewed by the Statutory body applicable, currently under review. Further clarificaiton. - refer WALGA website www.dlgsc.wa.gov.au/local-government/community/cats-and-dogs					
052004	Application to keep more than the prescribed number of cats or dogs	Council		No	$106.00	
052002	Ranger Inspection Fee - Dangerous Dog / Kennel (Annual)	Council		Yes	$55.00	
052002	Trap Hire - Unreturned Trap	Council		Yes	At Replacement Cost (Min $500)	
	IMPOUND FEES - DOGS/CATS					
052002	Seizure and impounding of Dogs [or Cat, where necessary] - first within 12 months	Council		Yes	$65.00	
	Seizure and impounding of Dogs [or Cat, where necessary] - subsequent within 12 months	Council		Yes	$130.00	
	Seizure and impounding of Dogs [or Cat, where necessary] - non business hours: weekends, weekdays between 4:30pm to 8:30am	Council		Yes	$250.00	
	Private Boarding Fee, Vet Fees, Microchipping, Sterilisation (where necessary)	Council		Yes	At Cost	
052002	Surrender, Destruction or Disposal of Dog or Cat	Council		Yes	$238.00	
052002	Sustenance Fee for Impounded Dog	Council		Yes	$42.50	per day
052002	Sustenance Fee for Impounded Cat	Council		Yes	$26.00	per day
	IMPOUND FEES - LIVESTOCK					
	These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960.					
052003	Livestock 1 - (horses, mules, asses, camels, bulls or boars etc above 2 years of age) - 1st day	Council		Yes		per animal
052003	per day thereafter					per animal
052003	Livestock 2 - (horses, mules, asses, camels, bulls or boars etc under 2 years of age) - 1st day	Council		Yes		per animal
052003	per day thereafter					per animal
052003	Livestock 3 - (mares, geldings, colts, fillies, foals, oxen, cows, steers, eifers, calves, rams or pigs etc) - 1st day	Council		Yes		per animal
052003	per day thereafter					per animal
052003	Livestock 4 - (wethers, ewes, lambs, goars etc) - 1st day	Council		Yes		per animal
052003	per day thereafter					per animal
052003	Under 6 months running with mother no sustenance charge				Free	per animal
	Non business hour surcharge all grades: weekends, weekdays between 4.30pm to 8.30am					per hour
	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.					
	Vehicle Impoundment					
51003	Vehicle Impound Fee	Council		No	$160.00	
51003	Towage - at cost plus 30% administration fee	Council		No	At cost + 30% Administration fee	
51003	Poundage per day	Council		No	$120.00	per day
	Parking & Parking Facilities					
53001	Parking Infringements	Council			As per local law	
	Health	***Schedule 7***				
	Food Legislation / Food Business					
	§ Notification Fee	Council		No	$42.50	
072003	§ Registration Fee	Council		No	$205.00	
'072004	§ Annual Notification & Registration Fee (Local Business)	Council		No	$110.00	
	§ Mobile Food Vendor Licence	Council		No	$205.00	
'072004	§ Annual Inspection Fee (medium and low risk business)	Council		No	FREE	
	Note: Local 'Not-for-Profit' organisations will not be charged inspection or notification fees					
	Traders, Thoroughfares & Public Places					
	§ Festivals - Food Stallholders - Event Permit	Council		No	$40.00	
	§ Festivals - Other Stallholders - Event Permit (Non consumables)	Council		No	FREE	
	Waste Water					
	§ Septic Tank Application	Statutory		No	$118.00	
	§ Septic Tank 'Permit to Use' Certificate	Statutory		No	$118.00	
	Accommodation - Lodging Houses, Chalets, Bed & Breakfast etc					
	Inspection Fee - Subsequent Years	Council		No	$40.00	
	Application / Registration (includes intial inspection)					
	Serviced Apartments					
	§ Lodging House	Council		No	$340.00	
	§ Holiday Accommodation (Chalets etc)	Council		No	$340.00	
	Temporary Caravan Park Licence	Statutory		No	$100.00	
	Caravan Camping Sites Inspection Fee	Council		No	$108.00	
	Water Testing (per bacteriological sample) - where not as part of a public health response	Council		Yes	$100.00	
	Certificates					
	Public Building Certificate of Approval - Initial Inspection					
	§ Licensed Premises	Council		No	$108.00	
	§ Other Premises	Council		No	$108.00	

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	Section 39 Certificate (Liquor Licence Premises) - Initial Inspection					
	§ Permanent Facilities	Council		No	$108.00	
	§ Temporary Facilities (excluding Shire Halls)	Council		No	FREE	
	Boyup Brook Medical Centre					
	Concession card holders and children under the age of 16 will be bulk billed					
	Consultations - Short MBS Item 3	Council		No	$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 (after the third missed appointment)	Council		Yes	$80.00	
	Medical Reports for Third Parties	Council		Yes	$600.00	per hour
	File Copy of Records for Third Parties	Council		Yes	$160.00	
	Full Medical Records (sent to other practices)	Council		Yes	$27.50	
	Employment Medical	Council		Yes	$170.00	
	Work Cover Case Conference	Council		Yes	$330.00	
	Repeat Prescription Fee - private patients	Council		No	$15.00	
	Repeat Prescription Fee - bulk billed patients	Council		No	$10.00	
	Repeat Referral Fee - without seeing the Doctor	Council		No	$10.00	
	Hire of Consultation Rooms - Allied Health Services Only - Per Month	Council		Yes	As below	
	· Mana Health - Per Month	Council		Yes	$80.00	
	· Bridgetown Physiology - Per Month	Council		Yes	$80.00	
	· Podiatrist - Per Month	Council		Yes	$80.00	
	· Exercise Physiologist - Per Month	Council		Yes	$80.00	
	Transport Medical (e.g. endorsement, commercial licence)	Council		No	$160.00	
	Procedures - as per Medicare Schedule	Statutory		No	$140.00	
	Procedure Consumables:					
	· Mirena consumables	Council		No	$20.00	
	· Biopsy consumables	Council		No	$30.00	
	· Rem consumables (inc. suture packs, pessaries, lesion consumables)	Council		No	$40.00	
	Education and Welfare	***Schedule 8***				
	Boyup Brook Early Learning Centre					
	Daily fee	Council		No	$95.00	Per comments from ELC Director
	Above fee is prior to any subsidies that are applied for eligible parents from the Department of Human Services (Centrelink)					
	Late Collection fee - per minute per child of the same family			No	$1.60	
	Housing	***Schedule 9***				
	Community Housing					
	16A Forrest Street, Boyup Brook	*LG Act. 1995 | S 6.16*		No		
	16B Forrest Street, Boyup Brook	*LG Act. 1995 | S 6.16*		No		
	24A Proctor Street, Boyup Brook	*LG Act. 1995 | S 6.16*		No		
	24B Proctor Street, Boyup Brook	*LG Act. 1995 | S 6.16*		No		
	GROH Housing					
	7 Knapp Street, Boyup Brook (per week)	*Lease*		No		
	Community Amenities	***Schedule 10***				
	Waste Management					
	Rubbish Removal Charges					
	The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of the Health Act (112A) 1911 (as amended).					
	Definitions as defined by the health Act 1911					
	"Occupier" includes a person having the charge, management, or control of the premises and in the case of a house which is let out in separate tenements, or in the case of a lodging-house which is let to lodgers, the person receiving the rent payable by the tenants or lodgers, either on his own account or as the agent of another person; and in the case of a vessel, the master or other person in charge thereof; the term also includes any person in occupation of the surface of any lands of the Crown, notwithstanding any want of title to occupy same.					
	Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Commercial, & Industrial properties, storage, & most land with buildings on it					
	Council imposes Rubbish Removal Charges in accordance with the Waste Avoidance & Resource Recovery Act, 2007.					
	Receiving of Commercial waste from outside the district is to be by Council approval					
	Boyup Brook Townsite & Environs (prescribed area)					
	Kerbside service charge for 1x240litre MGB collected once per week (52 times/year) (GST FREE)	Council		No	$252.80	
	Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year) (GST FREE)	Council		No	$126.40	
101001	**Additional** service 1x240litreMGB collected once per week (52 times/year)	Council		No	$252.80	
	Additional service for recycling of 1x240litreMGB collected once per fortnight (26 times/year)	Council		No	$126.40	
101001	**Community and Transfer Station Waste Collection Rate** - per assessment in the district	Council		No	0.0000006	cents in $
	Community and Transfer Station Waste Collection Rate - minimum per assessment	Council		No	$25.00	
	Note 1: Pro-rata collection service charges apply from the 1st of the month following the delivery of the bin **(occupiers requiring a new collection service where there was no previous service)**					

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	Note 2: When a Service is provided to a property which is in a 'Satellite' urban area/village/locality, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies for an urban property, but adjusted accordingly for the number of collections per year.					
	Note 3: When a Service is provided to a property which is outside an urban area, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies to an urban property, but adjusted accordingly for the number of collections per year.					
	Boyup Brook Transfer Station & Landfill Charges (Local Residents Only)					
	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					
	Waste Transfer Station & Landfill is for rate payers and residents, subject to proof of rate payer or residential status in the Shire of Boyup Brook with proof being demonstrated via an acceptable process such as, Shire of Boyup Brook registration plates, rate notice or driver's licence					
	Rubbish Removal Pass (RURAL LAND OWNERS) - (2 x 20 x 240 MGBs or equivalent pa). Available for collection from Shire of Boyup Brook Administration Office **To be collected by Land Owner from Shire office - proof of ownership required**				FREE	
	Rubbish Removal Pass - (20 x 240 MGBs or equivalent pa)	Council		Yes	$49.85	
	Rubbish Removal Pass - (10 x 240 MGBs or equivalent pa)	Council		Yes	$30.75	
	Rubbish Removal Pass - (5 x 240 MGBs or equivalent pa)	Council		Yes	$22.80	
101002	1 x 240 litre Mobile Garbage Bin (& units of 240 litre after)	Council		Yes	$14.35	
101002	Sedan / Station-wagon - 4WD - Boot Load	Council		Yes	$14.35	
101002	Van - Utility - Trailer (not exceeding 1.8mx1.2m)	Council		Yes	$36.05	
101002	Small Truck (2-4 tonne)	Council		Yes	$73.15	
101002	Medium Truck (4-6 tonne)	Council		Yes	$87.45	
101002	Truck (6-8 tonne)	Council		Yes	$100.70	
101002	Truck (8 plus tonne single axle)	Council		Yes	$157.45	
101002	Truck (8 plus tonne dual axle)	Council		Yes	$187.65	
101002	Truck (semi trailer 20m³ capacity)	Council		Yes	$360.40	
101002	Bulk Bins (3m³ or less)	Council		Yes	$73.70	
101002	Bulk Bin (3m³- 6m³)	Council		Yes	$87.45	
101002	Bulk Bin (6m³-10m³)	Council		Yes	$101.80	
101002	Bulk Bin (exceeding 10m³)	Council		Yes	$187.65	
	Asbestos Sheets - 2 m2 or less	Council		Yes	$26.00	
101002	Asbestos - 1 m³ ; Minimum Charge	Council		Yes	$187.65	Minimum
101002	Asbestos per m³ following initial 1m³	Council		Yes	$31.30	
101002	Plastic Drums (not included in drum muster collection)	Council		Yes	$7.95	Per 20 litre
101002	Greenwaste: Van - Utility - Trailer (not exceeding 1.8m x 1.2m)	Council			FREE	
101002	White Goods Degassing (Fridge, Air Conditioner)	Council		Yes	$40.00	
101002	Note. Residential Recyclable of uncontaminated green waste, aluminium, steel cans, newspaper, plastic containers, bottles, glass bottles, wax cardboard, corrugated cardboard and other items approved by attendant					
	RECYCLING FROM COMMERCIAL PREMISES					
101002	small trailer 1.2 x 1.8 x .5 (i.e. 1 cubic metre)	Council		Yes	$16.35	
101002	large trailer (2 cubic metres)	Council		Yes	$36.05	
	SEPTIC DISPOSALS/LIQUID WASTE -					
	Liquid Waste originating from outside Shire of Boyup Brook	Council		Yes	$69.45	per m3
	Liquid Waste from Shire of Boyup Brook	Council		Yes	$12.20	per m3
	Portable Ablution Block hire - 6 x pans + urinal (week minimum)	Council		Yes	$69.45	per day
	Ablution block pump out fee	Council		Yes	At cost + 30% administration fee	
	BOND - per ablution block	Council		No	$357.25	
	Town Planning					
	Pursuant to Town Planning (Local Government Planning Fees) & Development Regulations 2009					
	Fees to be paid at the time of application are as follows:					
	Determining a development application (other than for an extractive industry) where the estimated cost of the development is					
1	1(a) not more than $50,000	Statutory		No	$147.00	
	1(b) more than $50,000 but not more than $500,000	Statutory		No	0.32% of the estimated cost of development	
	1(c) more than $500,000 but not more than $2.5 million	Statutory		No	$1,700 + 0.257% for every $1 in excess of $500,000	
	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	
2	**Penalty fee for Retrospective Approvals shall be 3 x the calculated Planning Fee** *If the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application fee, making the total fee payable for an application subject to a penalty three times the application fee under paragraph (a), (b), (c), (d), (e) or (f)*					
3	3.Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory		Yes	$739.00	

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
4	4. Determining an application for extractive industry where the development has commenced or been carried out.	Statutory		Yes	The Fee in item1 plus, by way of penalty, twice that fee	
5A	5A. Determining an application to amend or cancel development approval	Statutory		No	$295.00	
5	5. Providing a subdivision clearance for ;					
	5 (a) Not more than 5 lots; Charge per Lot	Statutory		No	$73.00	per lot
	5. b) More than 5 lots but not more than 195 lots; [1st 5 Lots to be as per 5(a), 5above: 6-195 lots, Charge per Lot	Statutory		No	$73.00	first 5 lots then $35.00 per lot
	5. (c) More than 195 lots	Statutory		No	$7,393.00	
6	6. Determining an initial application for home occupation where the home occupation has not commenced.	Statutory		No	$222.00	
7	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	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	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	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	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	
12	120 Providing a zoning certificate	Statutory		No	$73.00	
13	13. Replying to a property settlement questionnaire	Statutory		No	$73.00	
14	14. Providing written planning advice	Statutory		No	$73.00	
	Town Planning (continued)					
	Amendments to Planning Applications					
15	Minor Amendment fee estimate	Statutory		Yes	If amendment not initiated by Council $500 refunded	
	Major Amendment fee estimate	Statutory		Yes	If amendment not initiated by Council $2,000 refunded	
	The fee estimate is based upon the following hourly charges and where they exceed the above "estimate", then Council may require the balance to be paid. Advertising costs are not included in this estimate.					
	Executive/Shire Planner	Statutory	Planning and Development Regulations 2009	Yes	$91.00	per hr
	Manager/Senior Planner	Statutory		Yes	$68.00	
	Planning Officer, Environmental Health Officer or other officer with qualifications relevant to request	Statutory		Yes	$38.00	
	Other staff	Statutory		Yes	$47.50	
	Secretary/administration	Statutory		Yes	$31.50	
	[NB: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]					
	Structure Plans					
	Advertising Costs					
17	· Local newspaper;	Council			100% Cost Recovery	
	· West Australian; or	Council			100% Cost Recovery	
	· Government Gazette.	Council			100% Cost Recovery	
	Goods and Services Tax (GST)					
18	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;					

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	· written planning advice,					
	· scheme amendments; and					
	· structure plans.					
	PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)					
	Local Newspaper Advertising	Council		Yes	100% Cost Recovery	
	Notes:					
	· Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)					
	· If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)					
	· Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers					
	· Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application fees set out in Part 1.					
	OTHER FEES ADDRESSING APPLICATIONS PROCESSED BY PLANNING DEPARTMENT BUT CONCERN ISSUES NOT APPLICABLE TO TOWN PLANNING AND DEVELOPMENT ACT					
	Road Closure Application (note this fee covers costs of processing and advertising application up to point of Council resolution to proceed with closure. All costs after referral of the application to DOLA will be the responsibility of the applicant).	Council		No	$752.60	
	Copy of Town Planning Scheme Text *(includes GST)*	Council		Yes	$34.45	
	Copy of Local Planning Strategy (colour)*(includes GST)*	Council		Yes	$164.30	
	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	$299.45	
	Where building is located within South-West Region:	Council		Yes	$524.70	
	Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:	Council		Yes	$1,025.55	
	Where building is located greater than 3 hours drive from Boyup Brook: (including travelling, inspection time)	Council		Yes	$150.55	per hour
	Planning/Development Bonds:					
	Relocated Dwellings	Council		No	$5,734.60	
	Relocated Outbuildings	Council		No	$590.45	
	Boyup Brook Cemetery					
106002	Copy of Grant of Right of Burial	Council		Yes	$27.05	
106002	Renewal of Grant of Right of Burial	Council		Yes	$93.85	
106002	Transfer of Grant of Right of Burial	Council		Yes	$93.85	
	Burials- (Add Grant of Right of Burial if Required)					
106001	Interment in grave to depth of 2.13m depth	Council		Yes	$1,500.00	
106001	Interment of a child (under 13 years) including registration fee	Council		Yes	$594.70	
106001	Interment of any stillborn child in ground set aside for that purpose [includes Res. Fee]	Council		Yes	$307.40	
106001	**Extra Charges**					
	Additional Fee for Interment on a Saturday, Sunday or Public Holiday	Council		Yes	$471.70	
106001	Reservation Fee of specific site (Reserve for 25 Yrs)	Council		Yes	$359.35	
106003	Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment; Undertakers are to arrange such matters)	Council		Yes	$108.15	
106002	Administration fee-Re-open Grave for 2nd interment	Council		Yes	$108.15	
	Placement of Ashes in the Niche Wall					
106002	Placement in single niche including standard bronze plaque and inscription	Council		Yes	$551.20	
106002	Placement in double niche including standard bronze plaque and first inscription	Council		Yes	$786.55	
106004	Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council		Yes	$286.20	
107008	Reservation of specific site in Niche Wall	Council		Yes	$172.80	
106002	Vase of Perpetual Emblem Attachment	Council		Yes	Actual cost of attachment	
	Placement of Ashes into a Grave					
106004	Placement of Ashes into existing gravesite	Council		Yes	$286.20	
106002	Place Ashes into new gravesite [+ Res. Fee: See Above]	Council		Yes	$286.20	
106002	Transfer of Ashes to a new position (plus cost of plaques if required) [Note: This fee does not include new Plaque]	Council		Yes	$286.20	
106002	Removal of Ashes from Cemetery to authorised family member	Council		Yes	$180.20	
	Miscellaneous Fees					
106002	Funeral Directors Annual Licence Fee	Council		Yes	$180.20	
106002	Funeral Directors Single Funeral Permit (Applicable to Non-Licence Holders)	Council		Yes	$108.15	
106002	Monumental Masons Annual Licence Fee	Council		Yes	$180.20	
106002	Monumental Masons - Installing a new headstone/monument	Council		Yes	$108.15	
106002	Placement and Registration of Plaque (No ashes)	Council		Yes	$551.20	
	Recreation & Culture	***Schedule 11***				
	Boyup Brook Hall Hire					
	[Note 1: 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]					
	[Note 3: For all prospective hires not subject to an Alcohol License, in the following list from Stage Shows through to the Lesser Hall Hire, all applications will incur a mandatory bond deposit of $200. All bonds are fully refundable, minus cleaning charges and damages to facilities.]				$200.00	

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	[Note 4: For all prospective hires with an Alcohol License, in the following list from Stage Shows through to the Lesser Hall Hire, all applications will incur a mandatory bond deposit of $400. All bonds are fully refundable, minus cleaning charges and damages to facilities.]				$400.00	
	BOOKINGS ESSENTIAL TO SECURE DATES					
	Cleaning charges - where hired facility is not cleaned by user (Per Hour)				$60.00	per hour
	Stage Shows; Balls; Weddings; Other Hiring's					
	Hire Charge	Council		Yes	FREE	
11110010	**NFP Community Groups [50% of Standard Hire]**					
	Hire Charge	Council		Yes	FREE	
11110010	**Badminton/Gym/Aerobics & Like Activities**					
	Hire Charge	Council		Yes	FREE	
11110010	**Rehearsals (per occasion)**					
	Hire Charge	Council		Yes	FREE	
11110010	**Kitchen Only [Bond still applies]**					
	Commercial Hire (per half day)	Council		Yes	$22.00	
	Hire Charge 1/2 day (prior to or after midday)	Council		Yes	FREE	
11110010	Hire Charge full day	Council		Yes	FREE	
	Stage, Bar, Other					
11110010	Charge for each area	Council		Yes	FREE	
	Public Meetings (no kitchen)					
11110010	Hire Charge	Council		Yes	FREE	
	Lesser Hall Hire					
	Daily use (not including kitchen)	Council		Yes	FREE	
11110010	Night use (not including kitchen)	Council		Yes	FREE	
	Recreation and Sporting Venues					
	Fee for leaving the lights on at recreation facility following conclusion of event				$106.00	
	Cleaning charges - where hired facility is not cleaned by user.				$60.00	per hour
	Boyup Brook Football Club per season	Council		Yes	$1,113.00	
113003	Boyup Brook Hockey per season	Council		Yes	$556.50	
113003	Boyup Brook Cricket Club per season	Council		Yes	$556.50	
113003	Boyup Brook Juniors Netball per season (when required)	Council		Yes	$556.50	
113003	Boyup Brook Tennis Club per season	Council		Yes	$556.50	
113003	Boyup Brook Swimming Club per season	Council		Yes	$556.50	
113003	Country Music Club of Boyup Brook - Charge for use of Music Park per year	Council		Yes	$790.00	
113003	Music Park (includes stage) per day	Council		Yes	$76.50	
	Other Public Open Space per day	Council		Yes	$137.80	
	Oval per day	Council		Yes	$82.70	
113003	Hockey Ablutions - Use of Showers and no other facilities	Council		Yes	$6.00	
113003	Hockey Ground per day	Council		Yes	$41.15	
	Swimming Pool Entry Fees					
112003	Adult entry	Council		Yes	$6.50	
112003	Spectator entry	Council		Yes	$3.00	
112003	Pensioner Card	Council		Yes	$4.50	
112003	Child entry - under 1 year, up to 5 years - Free				FREE	
112003	Child entry – Attending school	Council		Yes	$4.00	
112003	School Group - Entry Fee (accompanying supervising teachers, parents FREE)	Council		Yes	$3.00	
112003	Local School swimming carnivals - supervising teachers, parents				FREE	
112003	Australia Day - Free Entry all day	Council			FREE	
	Swimming Pool - Book 10 Tickets					
	Adult	Council		Yes	$45.00	
112004	Child (Attending School) / Non swimmer	Council		Yes	$23.00	
	Pensioner	Council		Yes	$23.00	
	Swimming Pool - Family Day Pass					
	Family (includes 2 adults and all children attending school)	Council		Yes	$13.00	
	Swimming Pool Season Tickets - eligible persons as identified on the Season Pass					
	Adult only	Council		Yes	$165.00	
112004	Family, Single - Adult and 1 Child (Attending school)	Council		Yes	$165.00	
	Family Single - Adult and more than 1 child (all children attending school)	Council		Yes	$164.3 plus $5.00 for each child attending school	
112004	Family (includes 2 adults and all children attending school)	Council		Yes	$290.00	
112004	Family - Pension / Senior Card Holder - 1 Adult & all children attending school	Council		Yes	$150.00	$81.50 plus $5 per child attending school
	Child only - (Over 10 years of age and attending school)	Council		Yes	$85.00	
112004	Single Pensioner / Senior	Council		Yes	$85.00	
112004	Pensioner Couple - with Pension / Senior Cards	Council		Yes	$155.00	
	Vacation Swimming Lessons					
	Parent / Carer (non-swimmer) entry 7 Day pass	Council		Yes	$12.50	
112008	Child (6 - 17 yrs) 7 Day Pass	Council		Yes	$12.50	
	Other					
	Private Hire - Available upon prior arrangements made with Swimming Pool Manager	Council		Yes	$100.00	
	Private Hire - Inflatables (min 2hours) - Pool operating hours (Includes 2 lifeguards)				$265.00	
	Private Hire - Inflatables (min 2hours) - Pool NON operating hours (includes 2 lifeguards) eg Saturday/Sunday 9am to 12pm. Subject to conditions				$425.00	
112025	Mat Hire [maximum period = 1 hour]	Council		Yes	$3.00	
112025	Use of Showers and no other swimming pool facilities	Council		Yes	$6.00	
	Water Aerobics (entry not included)	Council		Yes	$7.50	Per Session
	Water Aerobics - 10 class pass (entry not included)	Council		Yes	$70.00	10 Sessions
	Private Swimming Lessons (Minimum Participants) $8/session	Council		Yes	$60.00	Minimum 4 participants

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	Concession will be given to holders of pension and senior cards (not health care cards)					
	Boyup Brook Community Gym					
112006	Casual (daily pass)	Council		Yes	$10.00	
112006	3 month Adult	Council		Yes	$112.00	
112006	3 month Pensioner / Concession	Council		Yes	$56.00	
112006	3 month Youth (14-17 years)	Council		Yes	$56.00	
112006	6 month Adult	Council		Yes	$225.00	
112006	6 month Pensioner / Concession	Council		Yes	$112.50	
112006	6 month Youth (14-17 years)	Council		Yes	$112.50	
112006	12 month adult (pay in full 10 months for 12 months)	Council		Yes	$325.00	
112006	12 month pensioner / concession (pay in full 10 months for 12 months)	Council		Yes	$162.50	
112006	12 month youth (pay in full 10 months for 12 months) FREE for guardian	Council		Yes	$162.50	
112006	Family 2 x adult plus child (14-17 years)	Council		Yes	$455.00 plus $20.00 per child	
112006	Single family 1 x adult plus child (14-17 years)	Council		Yes	$305.00 plus $20.00 per child	
112006	Single family concession plus child (14-17 years)	Council		Yes	$152.00 plus $20.00 per child	
112006	School fee unlimited usage Gym (per year)	Council		Yes	$530.00	per year
112006	School group entry fee	Council		Yes	$3.00	per child
112006	Professional membership (clients require membership)	Council		Yes	$371.00	per year
112006	Corporate membership (5 or more employees)	Council		Yes	25% discount	
112006	Services membership	Council		Yes	25% discount	
	Works & Services Department	***Schedule 12***				
	Works & Services Charges (Inclusive of GST)					
	Application for Temporary Road Closure	Council		No	$86.00	
11250050	Administration Fee - Heavy Haulage Approval	Council		No	$190.00	
11250050	Administration Fee - Heavy Haulage Approval Renewal	Council		No	$190.00	
	Approval of Road & Drainage Plans for Sub-Divisions	Council		Yes	1.5% of Construction Costs + GST	
	Residential Crossovers (Inclusive of GST)					
	Shire Contribution					
	(Note to receive a contribution the crossover must be built in accordance with Shire specifications)					
	Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	Council		Yes	$1,287.00	
	Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council		Yes	$1,287.00	
	Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council		Yes	$1,072.00	
	Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council		Yes	$1,180.00	
	Shire contribution to a gravel crossover is half the cost to a maximum of	Council		Yes	$715.00	
	Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.					
	Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.					
	Two pipe lengths plus two precast headwalls					
	300mm	Council		Yes	$887.00	
	375mm	Council		Yes	$985.00	
	Three pipe lengths plus two precast headwalls					
	300mm	Council		Yes	$1,071.00	
	375mm	Council		Yes	$1,258.00	
	Two pipes only (no precast headwalls)					
	300mm	Council		Yes	$572.00	
	375mm	Council		Yes	$673.00	
	Three pipes only					
	300mm	Council		Yes	$715.00	
	375mm	Council		Yes	$959.00	
	Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following dimensions:					
	Length (verge width) = 7m					
	Width at boundary line = 3m					
	Width at edge of road = 6m					
	Area = 31.5m^2					
	Thickness for concrete = 100mm					
	Thickness for Asphalt = 25mm					
	Thickness of base course for Asphalt/Spray Seal = 100mm					
	Thickness of sub base course for Asphalt/Spray seal = 100mm					
	Other					
135001	**Accessing Water from Shire Standpipes – (inclusive of GST)**					
	Ad-hoc use as per Water Corporation Charges and service fee, for 560 KL consumed per annum	Council		No	$10.00	per kilo litre
	Administration charge for use of standpipe (multiple use - invoiced)	Council		Yes	$4.50	
	Motor Vehicle Special Plates (inclusive of GST)					
1250020	Shire administration fee for Special Series Number Plates	Council		Yes	$22.00	
	Rural Numbering - per Sign	Council		Yes	$49.00	
	Economic Services	***Schedule 13***				
	Flax Mill Sheds Storage					
	Storage key bond	Council		Yes	$25.00	

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	Administration charge - First or initial hire agreement	Council		Yes	$118.75	
	Administration charge - Annual hire agreement renewal	Council		Yes	$27.60	
132003	Per square metre per month	Council		Yes	$0.40	per m2 (Per Council Resolution 22/9/120)
132003	Minimum Annual Charge	Council		Yes	$500.35	
	Completion of the Flax mill Storage Hire form is required before the commencement of storage and then on an annual basis					
	Abel Street Shed Storage					
	Abel Street Shed Storage			Yes	$25.45	per week
	Commercial Rentals					
	Shop 80A Abel Street, Boyup Brook	*LG Act. 1995 | S 6.16*		Yes		
	Shop 80B Abel Street, Boyup Brook	*LG Act. 1995 | S 6.16*		Yes		
	Shop 80C Abel Street, Boyup Brook	*LG Act. 1995 | S 6.16*		Yes		
	Building Control (GST not applicable unless specifically stated)					
	All fees are to be paid upon application (excepting building licence application fees) and are non-refundable.					
	Building Approval Certificate	Statutory			Plus BSL	
	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 mth/annum)	Council		No	$157.95	
	Swimming Pool Inspection Fee (4 yearly)	Statutory		No	$58.45	
	Copy of Building and/or Septic Plans (where available)	Council		No	$71.05	
	Monthly Building Statistics (per month including GST)	Council		Yes	$21.75	
	Other Property & Services	***Schedule 14***				
	Private Works Charges (Inclusive of GST)					
	Plant & Machinery (including labour, overheads and parts) - Wet Hire ONLY					
141001	Motor Grader	Council		Yes	$ 225.00	
141001	Tip Trucks	Council		Yes	$ 200.00	
141001	Side Tipping Truck & Trailer	Council		Yes	$ 345.00	
141001	Tray Top Truck (4 tonne)	Council		Yes	$ 165.00	
141001	Tray Top Truck (3 tonne)	Council		Yes	$ 165.00	
141001	Utilities	Council		Yes	$ 150.00	
141001	Front end Loader	Council		Yes	$ 225.00	
141001	Tractors	Council		Yes	$ 145.00	
141001	Backhoe	Council		Yes	$ 145.00	
141001	Water Cart	Council		Yes	$ 265.00	
141001	Ride-on Mower	Council		Yes	$ 145.00	
141001	10 tonne vibrating Roller	Council		Yes	$ 210.00	
141001	16 tonne Multi tyre roller	Council		Yes	$ 200.00	
141001	Prime Mover & Low Loader	Council		Yes	$ 345.00	
141001	**Labour**					
141001	Labour & Overheads (only; doesn't include cost of plant, or any materials)	Council		Yes	$109.00	
141001	Labour & Overheads (only; doesn't include cost of plant, or any materials) Time & Half	Council		Yes	$163.50	
141001	Labour & Overheads (only; doesn't include cost of plant, or any materials) Double Time	Council		Yes	$218.00	
141001	Materials	Council		Yes	Cost + 30% + GST	
141001	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.					
	Traffic Management Plan Evaluation					
	Evaluation of previously assessed Traffic Management Plans	Council		Yes	$56.00	
	Evaluation of new Traffic Management Plans	Council		Yes	$106.00	
	Replacement of Rural Road Numbering (includes sign, post and fittings)	Council		Yes	$61.50	
	Rylington Park Accommodation & Facility Hire					
	Accommodation per night	Council		Yes	$35 per person	
	Note: Children Under 12 stay free					
	Full Facility Hire (Pro Rata) (Up to 16 people)	Council		Yes	$1,000 per day	inc catering
	CMCA Flaxmill Caravan Park Boyup Brook Fees (Managed by Campervan and Motorhome Club of Australia (CMCA) - Commission based					
	CMCA Members					
	Ensuite (Single, Couple and Additional Adults plus $4)	Council			$34 Single + $4/Adult	
	Powered Site	Council			$26 Single + $4/Adult	
	Tent	Council			$14 Single + $4/Adult	

Area/Code	Description	Statutory or Council	Legislation	GST Included	Adopted Fees & Charges 2023-24	Notes
	Self Contained Vehicles	CMCA			$5 Single + $2/Adult	
	Self Contained Vehicles + Ablution	CMCA			$8 Single + $2/Adult	
	NON Members (Single Charge, Couples and additional adults + daily fee)					
	Ensuite	Council			$42 Single + $5/Adult	
	Powered Site	Council			$29 Single + $5/Adult	
	Tent	Council			$21 Single + $4/Adult	
	Self Contained Vehicles	CMCA			$15 per night	
	Self Contained Vehicles + Ablution	CMCA			$18 per night	
	Disclaimer: When a fee listed in this Schedule is updated by any Act, Regulation, Local Law, or Council decision, then the updated fee amount supersedes this schedule.					