

**SHIRE OF BOYUP BROOK**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
**LOCAL GOVERNMENT ACT 1995**

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The Shire of Boyup Brook a Class 4 local government conducts the operations of a local government with the following community vision:

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

A place that is safe and secure.

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

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

**SHIRE OF BOYUP BROOK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

|   | Note  | 2025/26<br>Budget  | 2024/25<br>Actual | 2024/25<br>Budget |
|---|-------|--------------------|-------------------|-------------------|
| <b>Revenue</b>  |       | \$                 | \$                | \$                |
| Rates   | 2(a)  | 4,161,745          | 3,828,977         | 3,825,765         |
| Grants, subsidies and contributions   |       | 1,241,130          | 1,860,061         | 805,683           |
| Fees and charges  | 14    | 1,699,830          | 2,021,445         | 1,962,497         |
| Interest revenue  | 10(a) | 358,700            | 464,029           | 201,300           |
| Other revenue   |       | 767,534            | 790,208           | 864,998           |
|   |       | 8,228,939          | 8,964,720         | 7,660,243         |
| <b>Expenses</b>   |       |                    |                   |                   |
| Employee costs  |       | (4,347,580)        | (4,611,434)       | (4,471,406)       |
| Materials and contracts   |       | (3,276,933)        | (2,216,574)       | (3,387,919)       |
| Utility charges   |       | (228,431)          | (198,612)         | (235,560)         |
| Depreciation  | 6     | (4,923,028)        | (4,800,395)       | (3,622,898)       |
| Finance costs   | 10(c) | (41,129)           | (2,272)           | (2,753)           |
| Insurance   |       | (352,150)          | (335,437)         | (327,312)         |
| Other expenditure   |       | (432,439)          | (370,211)         | (358,511)         |
|   |       | (13,601,690)       | (12,534,935)      | (12,406,359)      |
|   |       | (5,372,751)        | (3,570,215)       | (4,746,116)       |
| Capital grants, subsidies and contributions                                     |       | 4,249,225          | 4,005,144         | 4,397,208         |
| Profit on asset disposals   | 5     | 0                  | 36,052            | 0                 |
| Loss on asset disposals   | 5     | 0                  | (34,809)          | 0                 |
| Fair value adjustments to financial assets at fair value through profit or loss |       | 0                  | (3,551)           | 0                 |
|   |       | 4,249,225          | 4,002,836         | 4,397,208         |
| <b>Net result for the period</b>  |       | <b>(1,123,526)</b> | <b>432,621</b>    | <b>(348,908)</b>  |
| <b>Total other comprehensive income for the period</b>                          |       | <b>0</b>           | <b>0</b>          | <b>0</b>          |
| <b>Total comprehensive income for the period</b>                                |       | <b>(1,123,526)</b> | <b>432,621</b>    | <b>(348,908)</b>  |

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 2026**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

|                                     | Note | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|-------------------------------------|------|-------------------|-------------------|-------------------|
|                                     |      | \$                | \$                | \$                |
| Rates                               |      | 4,181,745         | 3,887,946         | 3,825,765         |
| Grants, subsidies and contributions |      | 2,367,396         | 825,851           | 662,343           |
| Fees and charges                    |      | 1,699,830         | 2,021,445         | 1,962,497         |
| Interest revenue                    |      | 358,700           | 464,029           | 201,300           |
| Goods and services tax received     |      | 106,341           | (72,453)          | 0                 |
| Other revenue                       |      | 767,534           | 790,208           | 864,998           |
|                                     |      | 9,481,546         | 7,917,026         | 7,516,903         |

**Payments**

|                         |  |             |             |             |
|-------------------------|--|-------------|-------------|-------------|
| Employee costs          |  | (4,376,069) | (4,553,623) | (4,426,771) |
| Materials and contracts |  | (3,276,933) | (2,414,955) | (3,387,919) |
| Utility charges         |  | (228,431)   | (198,612)   | (235,560)   |
| Finance costs           |  | (41,129)    | (2,779)     | (2,753)     |
| Insurance paid          |  | (352,150)   | (335,437)   | (327,312)   |
| Other expenditure       |  | (432,439)   | (370,211)   | (358,511)   |
|                         |  | (8,707,151) | (7,875,617) | (8,738,826) |

|  |   |         |        |             |
|--|---|---------|--------|-------------|
| <b>Net cash provided by (used in) operating activities</b> | 4 | 774,395 | 41,409 | (1,221,923) |
|--|---|---------|--------|-------------|

**CASH FLOWS FROM INVESTING ACTIVITIES**

|  |      |             |             |             |
|--|------|-------------|-------------|-------------|
| Payments for purchase of property, plant & equipment | 5(a) | (6,098,616) | (997,645)   | (2,600,319) |
| Payments for construction of infrastructure          | 5(b) | (3,068,492) | (4,879,145) | (5,174,052) |
| Capital grants, subsidies and contributions          |      | 981,612     | 5,034,242   | 3,490,693   |
| Proceeds from sale of property, plant and equipment  | 5(a) | 298,500     | 165,454     | 282,000     |
| <b>Net cash (used in) investing activities</b>       |      | (7,886,996) | (677,094)   | (4,001,678) |

**CASH FLOWS FROM FINANCING ACTIVITIES**

|  |      |           |          |          |
|--|------|-----------|----------|----------|
| Repayment of borrowings                                    | 7(a) | (58,645)  | (24,014) | (24,014) |
| Payments for principal portion of lease liabilities        | 8    | 0         | (15,242) | (15,242) |
| Proceeds from new borrowings                               | 7(a) | 2,000,000 | 0        | 0        |
| <b>Net cash provided by (used in) financing activities</b> |      | 1,941,355 | (39,256) | (39,256) |

|   |   |                  |                  |                  |
|---|---|------------------|------------------|------------------|
| <b>Net (decrease) in cash held</b>                      |   | (5,171,246)      | (674,941)        | (5,262,857)      |
| Cash at beginning of year                               |   | 8,381,991        | 9,056,932        | 9,056,932        |
| <b>Cash and cash equivalents at the end of the year</b> | 4 | <b>3,210,745</b> | <b>8,381,991</b> | <b>3,794,075</b> |

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 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

|   | Note    | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|---|---------|-------------------|-------------------|-------------------|
|   |         | \$                | \$                | \$                |
| General rates   | 2(a)(i) | 3,570,853         | 3,269,218         | 3,273,585         |
| Rates excluding general rates   | 2(a)    | 590,892           | 559,759           | 552,180           |
| Grants, subsidies and contributions   |         | 1,241,130         | 1,860,061         | 805,683           |
| Fees and charges  | 14      | 1,699,830         | 2,021,445         | 1,962,497         |
| Interest revenue  | 10(a)   | 358,700           | 464,029           | 201,300           |
| Other revenue   |         | 767,534           | 790,208           | 864,998           |
| Profit on asset disposals   | 5       | 0                 | 36,052            | 0                 |
| Fair value adjustments to financial assets at fair value through profit or loss |         | 0                 | (3,551)           | 0                 |
|   |         | 8,228,939         | 8,997,221         | 7,660,243         |

**Expenditure from operating activities**

|                         |       |              |              |              |
|-------------------------|-------|--------------|--------------|--------------|
| Employee costs          |       | (4,347,580)  | (4,611,434)  | (4,471,406)  |
| Materials and contracts |       | (3,276,933)  | (2,216,574)  | (3,387,919)  |
| Utility charges         |       | (228,431)    | (198,612)    | (235,560)    |
| Depreciation            | 6     | (4,923,028)  | (4,800,395)  | (3,622,898)  |
| Finance costs           | 10(c) | (41,129)     | (2,272)      | (2,753)      |
| Insurance               |       | (352,150)    | (335,437)    | (327,312)    |
| Other expenditure       |       | (432,439)    | (370,211)    | (358,511)    |
| Loss on asset disposals | 5     | 0            | (34,809)     | 0            |
|                         |       | (13,601,690) | (12,569,744) | (12,406,359) |

Non cash amounts excluded from operating activities

|  |      |           |           |           |
|--|------|-----------|-----------|-----------|
|  | 3(c) | 4,967,663 | 4,797,412 | 3,667,533 |
|--|------|-----------|-----------|-----------|

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

|  |      |           |           |           |
|--|------|-----------|-----------|-----------|
| Capital grants, subsidies and contributions                                    |      | 4,249,225 | 4,005,144 | 4,397,208 |
| Proceeds from disposal of property, plant and equipment                        | 5(a) | 298,500   | 165,454   | 282,000   |
| Proceeds on disposal of financial assets at fair value through profit and loss |      | 0         | 3,551     | 0         |
|  |      | 4,547,725 | 4,174,149 | 4,679,208 |

**Outflows from investing activities**

|   |      |             |             |             |
|---|------|-------------|-------------|-------------|
| Payments for property, plant and equipment  | 5(a) | (6,098,616) | (997,645)   | (2,600,319) |
| Payments for construction of infrastructure | 5(b) | (3,068,492) | (4,879,145) | (5,174,052) |
|   |      | (9,167,108) | (5,876,790) | (7,774,371) |

**Amount attributable to investing activities**

|  |  |             |             |             |
|--|--|-------------|-------------|-------------|
|  |  | (4,619,383) | (1,702,641) | (3,095,163) |
|--|--|-------------|-------------|-------------|

**FINANCING ACTIVITIES**

**Inflows from financing activities**

|                                 |      |           |   |           |
|---------------------------------|------|-----------|---|-----------|
| Proceeds from new borrowings    | 7(a) | 2,000,000 | 0 | 0         |
| Transfers from reserve accounts | 9(a) | 994,000   | 0 | 1,034,000 |
|                                 |      | 2,994,000 | 0 | 1,034,000 |

**Outflows from financing activities**

|   |      |           |           |           |
|---|------|-----------|-----------|-----------|
| Repayment of borrowings                             | 7(a) | (58,645)  | (24,014)  | (24,014)  |
| Payments for principal portion of lease liabilities | 8    | 0         | (15,242)  | (15,242)  |
| Transfers to reserve accounts                       | 9(a) | (578,885) | (494,897) | (421,000) |
|   |      | (637,530) | (534,153) | (460,256) |

**Amount attributable to financing activities**

|  |  |           |           |         |
|--|--|-----------|-----------|---------|
|  |  | 2,356,470 | (534,153) | 573,744 |
|--|--|-----------|-----------|---------|

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

|  |   |             |                  |             |
|--|---|-------------|------------------|-------------|
| Amount attributable to operating activities                              | 3 | 2,668,001   | 3,679,906        | 3,600,002   |
| Amount attributable to investing activities                              |   | (405,088)   | 1,224,889        | (1,078,583) |
| Amount attributable to financing activities                              |   | (4,619,383) | (1,702,641)      | (3,095,163) |
|  |   | 2,356,470   | (534,153)        | 573,744     |
| <b>Surplus/(deficit) remaining after the imposition of general rates</b> | 3 | <b>0</b>    | <b>2,668,001</b> | <b>0</b>    |

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

**SHIRE OF BOYUP BROOK  
FOR THE YEAR ENDED 30 JUNE 2026  
INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Boyup Brook which is a Class 4 local government 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 Leases* 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 11 to the annual budget.

**2024/25 actual balances**

Balances shown in this budget as 2024/25 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.

**Statement of Cashflows**

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**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 2020-1 Amendments to Australian Accounting Standards*
  - *Classification of Liabilities as Current or Non-current*
- *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 2023-1 Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
  - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
  - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory 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 2024-4b Amendments to Australian Accounting Standards*
  - *Effective Date of Amendments to AASB 10 and AASB 128*  
*[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards*
  - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
  - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
  - *(Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
  - *(Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards*
  - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
  - *Standards – Annual Improvements Volume 11*

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

**Critical accounting estimates and judgements**

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

| Rate Description                                | Basis of valuation     | Rate in dollar | Number of properties | Rateable value* | 2025/26 Budgeted rate revenue | 2025/26 Budgeted interim rates | 2025/26 Budgeted total revenue | 2024/25 Actual total revenue | 2024/25 Budget total revenue |
|---|------------------------|----------------|----------------------|-----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
|   |                        |                |                      | \$              | \$                            | \$                             | \$                             | \$                           | \$                           |
| <b>(i) General rates</b>                        |                        |                |                      |                 |                               |                                |                                |                              |                              |
| General Rate - GRV                              | Gross rental valuation | 0.113911       | 309                  | 5,595,971       | 637,443                       | 0                              | 637,443                        | 583,302                      | 582,295                      |
| General Rate - UV Rural                         | Unimproved valuation   | 0.004313       | 498                  | 602,285,000     | 2,597,654                     | 500                            | 2,598,154                      | 2,685,916                    | 2,691,290                    |
| General Rate - UV Plantations                   | Unimproved valuation   | 0.005391       | 47                   | 62,188,000      | 335,256                       | 0                              | 335,256                        | 0                            | 0                            |
| <b>Total general rates</b>                      |                        |                | 854                  | 670,068,971     | 3,570,353                     | 500                            | 3,570,853                      | 3,269,218                    | 3,273,585                    |
|   |                        | <b>Minimum</b> |                      |                 |                               |                                |                                |                              |                              |
|   |                        | <b>\$</b>      |                      |                 |                               |                                |                                |                              |                              |
| <b>(ii) Minimum payment</b>                     |                        |                |                      |                 |                               |                                |                                |                              |                              |
| General Rate - GRV                              | Gross rental valuation | 1,350          | 47                   | 240,410         | 63,450                        | 0                              | 63,450                         | 71,934                       | 71,934                       |
| General Rate - UV Rural                         | Unimproved valuation   | 1,222          | 429                  | 75,087,751      | 524,238                       | 0                              | 524,238                        | 491,060                      | 481,924                      |
| General Rate - UV Plantations                   | Unimproved valuation   | 1,528          | 3                    | 601,000         | 4,584                         | 0                              | 4,584                          | 0                            | 0                            |
| <b>Total minimum payments</b>                   |                        |                | 479                  | 75,929,161      | 592,272                       | 0                              | 592,272                        | 562,994                      | 553,858                      |
| <b>Total general rates and minimum payments</b> |                        |                | 1,333                | 745,998,132     | 4,162,625                     | 500                            | 4,163,125                      | 3,832,212                    | 3,827,443                    |
| <b>(iii) Ex-gratia rates</b>                    |                        |                |                      |                 |                               |                                |                                |                              |                              |
| CBH ex-gratia                                   |                        |                |                      |                 | 1,688                         | 0                              | 1,688                          | 1,592                        | 1,390                        |
|   |                        |                |                      |                 | 4,164,313                     | 500                            | 4,164,813                      | 3,833,804                    | 3,828,833                    |
| Write-off of rates                              |                        |                |                      |                 |                               |                                | (50)                           | (4,827)                      | (50)                         |
| Concessions (Refer note 2(f))                   |                        |                |                      |                 |                               |                                | (3,018)                        | 0                            | (3,018)                      |
| <b>Total rates</b>                              |                        |                |                      |                 | 4,164,313                     | 500                            | 4,161,745                      | 3,828,977                    | 3,825,765                    |
| Instalment plan admin charge revenue            |                        |                |                      |                 |                               |                                | 3,000                          | 3,390                        | 40                           |
| Instalment plan interest earned                 |                        |                |                      |                 |                               |                                | 10,500                         | 10,984                       | 5,000                        |
| Unpaid rates and service charge interest earned |                        |                |                      |                 |                               |                                | 25,000                         | 30,814                       | 20,000                       |
| Unpaid ESL interest earned                      |                        |                |                      |                 |                               |                                | 600                            | 1,068                        | 600                          |
|   |                        |                |                      |                 |                               |                                | 39,100                         | 46,256                       | 25,640                       |

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*Rateable Value at time of adopting budget.

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 2025/26 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 payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

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)

25/09/2025      Paid within 35 days from date of issue

Option 2 (Four Instalments)

25/09/2025      Paid within 35 days from date of issue  
26/11/2025      Payment due 62 days from first instalment  
28/01/2026      Payment due 63 days from second instalment  
1/04/2026      Payment due 63 days from third instalment

| Instalment options  | Date due   | Instalment plan<br>admin charge | Instalment plan<br>interest rate | Unpaid rates<br>interest rates |
|---------------------|------------|---------------------------------|----------------------------------|--------------------------------|
|                     |            | \$                              | %                                | %                              |
| <b>Option one</b>   |            |                                 |                                  |                                |
| Single full payment | 25/09/2025 | 0                               | 0.0%                             | 11.0%                          |
| <b>Option two</b>   |            |                                 |                                  |                                |
| First instalment    | 25/09/2025 | 0                               | 0.0%                             | 11.0%                          |
| Second instalment   | 26/11/2025 | 5.30                            | 5.5%                             | 11.0%                          |
| Third instalment    | 28/01/2026 | 5.30                            | 5.5%                             | 11.0%                          |
| Fourth instalment   | 1/04/2026  | 5.30                            | 5.5%                             | 11.0%                          |



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

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

**(c) Objectives and Reasons for Differential Rating**

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

**(i) Differential general rate**

| <b>Description</b>            | <b>Characteristics</b>   | <b>Objects</b>   | <b>Reasons</b>  |
|-------------------------------|--|--|---|
| General Rate - GRV            | Land held or used for non-rural purposes including residential, rural residential, commercial and industrial land. | To apply a differential general rate to land zoned or used or held for residential, industrial, commercial and special rural purposes.   | To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents.                                     |
| General Rate UV Rural         | Land held or used for broadacre rural farming or mining  | To apply a base differential general rate to land zoned or used or held typically for bona-fide broadacre farming UV rural, UV mining tenements, UV Urban properties held or used for rural residential purposes, and UV Special Rural properties. | To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents.                                     |
| General Rate - UV Plantations | Land held or used for plantation purposes  | to apply a differential general rate to land used or held for the purpose of plantations.  | To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire, particularly roadworks maintenance,for the benefit of residents. |

**(ii) Differential Minimum Payment**

|                               |  |  |   |
|-------------------------------|--|--|---|
| General Rate - GRV            | Land held or used for non-rural purposes including residential, rural residential, commercial and industrial land. | To apply a differential minimum payment to land zoned or used or held for residential, industrial, commercial and special rural purposes.  | To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents.                                     |
| General Rate UV Rural         | Land held or used for broadacre rural farming or mining  | To apply a differential minimum payment to land zoned or used or held typically for bona-fide broadacre farming UV rural, UV mining tenements, UV Urban properties held or used for rural residential purposes, and UV Special Rural properties. | To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents.                                     |
| General Rate - UV Plantations | Land held or used for plantation purposes  | To apply a differential minimum payment to land used or held for the purpose of plantations.   | To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire, particularly roadworks maintenance,for the benefit of residents. |

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

| Differential general<br>rate or general rate | Proposed Rate in \$ | Adopted Rate in<br>\$ | Reasons for the difference  |
|--|---------------------|-----------------------|---|
| General Rate - GRV                           | 0.11391             | 0.11285               | Council resolved to only increase rates by 6%   |
| General Rate UV Rural                        | 0.00431             | 0.42720               | Council resolved to only increase rates by 6%   |
| General Rate - UV<br>Plantations             | 0.00647             | 0.00534               | Council resolved to only increase rates by 6% and impose an increased differential rate of 25% to UV plantations,<br>rather than 50% originally advertised. |

  

| Minimum payment                  | Proposed Minimum \$ | Adopted<br>Minimum \$ | Reasons for the difference   |
|----------------------------------|---------------------|-----------------------|--|
| General Rate - GRV               | 1,350               | 1,338                 | Council resolved to only increase minimum payments by 6%   |
| General Rate UV Rural            | 1,222               | 1,211                 | Council resolved to only increase minimum payments by 6%   |
| General Rate - UV<br>Plantations | 1,833               | 1,514                 | Council resolved to only increase minimum payments by 6% and impose an increased differential rate of 25% to UV<br>plantations, rather than 50% originally advertised. |

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(f) Waivers or concessions

| Rate, fee or charge<br>to which the waiver or<br>concession is granted | Type | Waiver/<br>Concession | Discount % | Discount (\$) | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget | Circumstances in which the<br>waiver or concession is<br>granted                            | Objects and reasons of the<br>waiver or concession                              |
|--|------|-----------------------|------------|---------------|-------------------|-------------------|-------------------|---|---|
| General Rates  | Rate | Concession            | 50.0%      |               | \$ 3,018          | \$ 0              | \$ 3,018          | 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                |            |               | 50                | 4,827             | 50                | Write-off of small balances.  | To write-off small balances that would not be economical to pursue recovery of. |
|  |      |                       |            |               | 3,068             | 4,827             | 3,068             |   |   |

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Receivables  
Contract assets  
Inventories  
Other assets

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Capital grant/contribution liability  
Long term borrowings  
Employee provisions  
Other provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

| Note | 2025/26<br>Budget<br>30 June 2026 | 2024/25<br>Actual<br>30 June 2025 | 2024/25<br>Budget<br>30 June 2025 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
|      | \$                                | \$                                | \$                                |
| 4    | 3,210,745                         | 8,381,991                         | 3,794,075                         |
|      | 571,533                           | 1,849,140                         | 892,698                           |
|      | 0                                 | 0                                 | 259,271                           |
|      | 32,792                            | 32,792                            | 49,604                            |
|      | 178,952                           | 178,952                           | 42,648                            |
|      | 3,994,022                         | 10,442,875                        | 5,038,296                         |
|      | (362,741)                         | (435,865)                         | (601,004)                         |
|      | 0                                 | (50,000)                          | 0                                 |
|      | 0                                 | (3,242,613)                       | (1,332,000)                       |
| 7    | (68,223)                          | (25,445)                          | (25,445)                          |
|      | (435,950)                         | (435,950)                         | (403,846)                         |
|      | (74,198)                          | (74,198)                          | (5,839)                           |
|      | (941,112)                         | (4,264,071)                       | (2,368,134)                       |
|      | 3,052,910                         | 6,178,804                         | 2,670,162                         |
| 3(b) | (3,052,910)                       | (3,510,803)                       | (2,670,162)                       |
|      | 0                                 | 2,668,001                         | 0                                 |

**(b) 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  
Less: Current assets not expected to be received at end of year  
Less: Current assets Inventory and stock held  
Less: Current assets Prepaid expenses  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Accrued interest on loans  
- Accrued salaries & wages  
- Accrued expense

**Total adjustments to net current assets**

|   |             |             |             |
|---|-------------|-------------|-------------|
| 9 | (3,115,581) | (3,530,696) | (2,553,839) |
|   | (191,494)   | (191,494)   | (308,875)   |
|   | 0           | 0           | (6,806)     |
|   | 68,223      | 25,445      | 25,445      |
|   | 535         | 535         | 1,042       |
|   | 130,889     | 130,889     | 132,058     |
|   | 54,518      | 54,518      | 40,813      |
|   | (3,052,910) | (3,510,803) | (2,670,162) |

**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.

**(c) 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*.

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation  
Non-cash movements in non-current assets and liabilities:  
- Pensioner deferred rates  
- Employee provisions  
- Accrued interest on loans  
- Accrued salaries & wages  
- Accrued expense  
- Accrued interest income  
- Inventory movement

**Non cash amounts excluded from operating activities**

| Note | 2025/26<br>Budget<br>30 June 2026 | 2024/25<br>Actual<br>30 June 2025 | 2024/25<br>Budget<br>30 June 2025 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
|      | \$                                | \$                                | \$                                |
| 5    | 0                                 | (36,052)                          | 0                                 |
| 5    | 0                                 | 34,809                            | 0                                 |
| 6    | 4,923,028                         | 4,800,395                         | 3,622,898                         |
|      | 0                                 | (8,301)                           | 0                                 |
|      | 44,635                            | (6,008)                           | 44,635                            |
|      | 0                                 | (507)                             | 0                                 |
|      | 0                                 | (1,169)                           | 0                                 |
|      | 0                                 | 8,261                             | 0                                 |
|      | 0                                 | 6,808                             | 0                                 |
|      | 0                                 | (824)                             | 0                                 |
|      | 4,967,663                         | 4,797,412                         | 3,667,533                         |

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(d) 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.

**INVENTORY - 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.

Inventory - 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.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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 | 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|--|------|-------------------|-------------------|-------------------|
|  |      | \$                | \$                | \$                |
| Cash at bank and on hand   |      | 3,210,745         | 8,381,991         | 3,794,075         |
| <b>Total cash and cash equivalents</b>   |      | 3,210,745         | 8,381,991         | 3,794,075         |
| Held as  |      |                   |                   |                   |
| - Unrestricted cash and cash equivalents   |      | 47,530            | 1,511,048         | (136,254)         |
| - Restricted cash and cash equivalents   |      | 3,163,215         | 6,870,943         | 3,930,329         |
|  | 3(a) | 3,210,745         | 8,381,991         | 3,794,075         |
| <b>Restrictions</b>  |      |                   |                   |                   |
| 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  |      | 3,163,215         | 6,870,943         | 3,930,329         |
|  |      | 3,163,215         | 6,870,943         | 3,930,329         |
| The assets are restricted as a result of the specified purposes associated with the liabilities below:   |      |                   |                   |                   |
| Reserve accounts   | 9    | 3,115,581         | 3,530,696         | 2,553,839         |
| Unspent capital grants, subsidies and contribution liabilities   |      | 0                 | 3,292,613         | 1,332,000         |
| Bonds and Deposit  |      | 47,634            | 47,634            | 44,490            |
|  |      | 3,163,215         | 6,870,943         | 3,930,329         |
| <b>Reconciliation of net cash provided by operating activities to net result</b>   |      |                   |                   |                   |
| <b>Net result</b>  |      | (1,123,526)       | 432,621           | (348,908)         |
| Depreciation   | 6    | 4,923,028         | 4,800,395         | 3,622,898         |
| (Profit)/loss on sale of asset   | 5    | 0                 | (1,243)           | 0                 |
| Adjustments to fair value of financial assets at fair value through profit and loss  |      | 0                 | 3,551             | 0                 |
| (Increase)/decrease in receivables   |      | 1,277,607         | (929,354)         | 0                 |
| (Increase)/decrease in inventories   |      | 0                 | (824)             | 0                 |
| (Increase)/decrease in other assets  |      | 0                 | 2,798             | 0                 |
| Increase/(decrease) in payables  |      | (73,124)          | (207,497)         | 0                 |
| Increase/(decrease) in contract liabilities  |      | (25,000)          | (118,340)         | (143,340)         |
| Increase/(decrease) in unspent capital grants  |      | (3,267,613)       | 1,029,098         | (906,515)         |
| Increase/(decrease) in employee provisions   |      | 44,635            | 64,446            | 44,635            |
| Capital grants, subsidies and contributions  |      | (981,612)         | (5,034,242)       | (3,490,693)       |
| <b>Net cash from operating activities</b>  |      | 774,395           | 41,409            | (1,221,923)       |

**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.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**5. PROPERTY, PLANT AND EQUIPMENT**

|  | 2025/26 Budget   |                                  |                                 | 2024/25 Actual   |                                  |                                 |                       |                     | 2024/25 Budget   |                                  |                                 |
|--|------------------|----------------------------------|---------------------------------|------------------|----------------------------------|---------------------------------|-----------------------|---------------------|------------------|----------------------------------|---------------------------------|
|  | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit | Disposals -<br>Loss | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds |
| <b>(a) Property, Plant and Equipment</b> | \$               | \$                               | \$                              | \$               | \$                               | \$                              | \$                    | \$                  | \$               | \$                               | \$                              |
| Buildings                                | 5,308,516        | 0                                | 0                               | 397,995          | 0                                | 0                               | 0                     | 0                   | 1,979,933        | 0                                | 0                               |
| Furniture and equipment                  | 45,000           | 0                                | 0                               | 40,640           | 0                                | 0                               | 0                     | 0                   | 0                | 0                                | 0                               |
| Plant and equipment                      | 745,100          | (298,500)                        | 298,500                         | 559,010          | (164,211)                        | 165,454                         | 36,052                | (34,809)            | 620,386          | (282,000)                        | 282,000                         |
| <b>Total</b>                             | <b>6,098,616</b> | <b>(298,500)</b>                 | <b>298,500</b>                  | <b>997,645</b>   | <b>(164,211)</b>                 | <b>165,454</b>                  | <b>36,052</b>         | <b>(34,809)</b>     | <b>2,600,319</b> | <b>(282,000)</b>                 | <b>282,000</b>                  |
| <b>(b) Infrastructure</b>                |                  |                                  |                                 |                  |                                  |                                 |                       |                     |                  |                                  |                                 |
| Infrastructure - roads                   | 2,550,526        | 0                                | 0                               | 2,362,863        | 0                                | 0                               | 0                     | 0                   | 2,434,101        | 0                                | 0                               |
| Infrastructure - footpaths               | 0                | 0                                | 0                               | 259,722          | 0                                | 0                               | 0                     | 0                   | 216,620          | 0                                | 0                               |
| Infrastructure - other                   | 60,000           | 0                                | 0                               | 707,424          | 0                                | 0                               | 0                     | 0                   | 557,331          | 0                                | 0                               |
| Infrastructure - recreation              | 457,966          | 0                                | 0                               | 1,549,136        | 0                                | 0                               | 0                     | 0                   | 1,966,000        | 0                                | 0                               |
| <b>Total</b>                             | <b>3,068,492</b> | <b>0</b>                         | <b>0</b>                        | <b>4,879,145</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              | <b>0</b>            | <b>5,174,052</b> | <b>0</b>                         | <b>0</b>                        |
| <b>Total</b>                             | <b>9,167,108</b> | <b>(298,500)</b>                 | <b>298,500</b>                  | <b>5,876,790</b> | <b>(164,211)</b>                 | <b>165,454</b>                  | <b>36,052</b>         | <b>(34,809)</b>     | <b>7,774,371</b> | <b>(282,000)</b>                 | <b>282,000</b>                  |

**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.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**6. DEPRECIATION**

**By Class**

|                                    |
|------------------------------------|
| Buildings                          |
| Furniture and equipment            |
| Plant and equipment                |
| Infrastructure - roads             |
| Infrastructure - footpaths         |
| Infrastructure - drainage          |
| Infrastructure - bridges           |
| Infrastructure - other             |
| Infrastructure - recreation        |
| Right of use - plant and equipment |

**By Program**

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

| 2025/26<br>Budget | 2024/25<br>Actual | 2024/25<br>Budget |
|-------------------|-------------------|-------------------|
| \$                | \$                | \$                |
| 410,389           | 400,154           | 279,958           |
| 2,034             | 1,983             | 8,450             |
| 489,290           | 477,087           | 303,550           |
| 2,469,534         | 2,407,944         | 1,647,515         |
| 14,225            | 13,870            | 17,255            |
| 164,602           | 160,497           | 271,780           |
| 940,051           | 916,606           | 645,550           |
| 261,879           | 255,348           | 276,103           |
| 165,125           | 161,007           | 166,240           |
| 5,899             | 5,899             | 6,497             |
| 4,923,028         | 4,800,395         | 3,622,898         |
| 64,183            | 64,187            | 28,415            |
| 17,885            | 17,883            | 15,300            |
| 15,325            | 15,319            | 10,617            |
| 83,210            | 83,206            | 48,055            |
| 28,950            | 28,898            | 26,115            |
| 502,761           | 502,994           | 378,036           |
| 3,697,220         | 3,577,651         | 2,652,150         |
| 79,679            | 79,721            | 166,625           |
| 433,815           | 430,536           | 297,585           |
| 4,923,028         | 4,800,395         | 3,622,898         |

**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                          | 8 to 89 years   |
| Furniture and equipment            | 2 to 20 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        |
| Infrastructure - footpaths         | 75 to 85 years  |
| Infrastructure - drainage          | 40 to 80 years  |
| Infrastructure - bridges           | 60 to 90 years  |
| Infrastructure - other             | 10 to 85 years  |
| Infrastructure - recreation        | 10 to 85 years  |
| Right of use - plant and equipment | 3 to 10 years   |

**AMORTISATION**

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

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

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



SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

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 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments | Actual Principal 1 July 2024 | 2024/25 Actual New Loans | 2024/25 Actual Principal Repayments | Actual Principal outstanding 30 June 2025 | 2024/25 Actual Interest Repayments | Budget Principal 1 July 2024 | 2024/25 Budget New Loans | 2024/25 Budget Principal Repayments | Budget Principal outstanding 30 June 2025 | 2024/25 Budget Interest Repayments |
|-------------------|-------------|-------------|---------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|
| Staff House       | 115         | WATC*       | 5.9%          | \$ 9,026                     | \$ 0                     | \$ (9,026)                          | \$ 0                                      | \$ (400)                           | \$ 17,543                    | \$ 0                     | \$ (8,517)                          | \$ 9,026                                  | \$ (758)                           | \$ 17,543                    | \$ 0                     | \$ (8,517)                          | \$ 9,026                                  | \$ (908)                           |
| Swimming Pool     | 114         | WATC*       | 5.9%          | 16,419                       | 0                        | (16,419)                            | 0   | (729)                              | 31,916                       | 0                        | (15,497)                            | 16,419                                    | (1,299)                            | 31,916                       | 0                        | (15,497)                            | 16,419                                    | (1,655)                            |
| Evacuation Centre | 118         | WATC*       | 4.0%          | 0                            | 2,000,000                | (33,200)                            | 1,966,800                                 | (40,000)                           | 0                            | 0                        | 0                                   | 0   | 0                                  | 0                            | 0                        | 0                                   | 0   | 0                                  |
|                   |             |             |               | 25,445                       | 2,000,000                | (58,645)                            | 1,966,800                                 | (41,129)                           | 49,459                       | 0                        | (24,014)                            | 25,445                                    | (2,057)                            | 49,459                       | 0                        | (24,014)                            | 25,445                                    | (2,563)                            |

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

SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|---------------------|-------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
| Evacuation Centre   | WATC*       | P&I       | 20           | 4.0%          | \$ 2,000,000           | \$ 924,460               | \$ 2,000,000       | \$ 0            |
|                     |             |           |              |               | 2,000,000              | 924,460                  | 2,000,000          | 0               |

\*WA Treasury Corporation

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

|  | 2025/26 Budget | 2024/25 Actual | 2024/25 Budget |
|--|----------------|----------------|----------------|
|  | \$             | \$             | \$             |
| <b>Undrawn borrowing facilities</b>    |                |                |                |
| <b>credit standby arrangements</b>     |                |                |                |
| Bank overdraft limit                   | 50,000         | 50,000         | 50,000         |
| Bank overdraft at balance date         | 0              | 0              | 0              |
| Credit card limit                      | 15,000         | 15,000         | 15,000         |
| Credit card balance at balance date    | 0              | (679)          | 0              |
| <b>Total amount of credit unused</b>   | 65,000         | 64,321         | 65,000         |
| <b>Loan facilities</b>                 |                |                |                |
| Loan facilities in use at balance date | 1,966,800      | 25,445         | 25,445         |

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 materially 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.

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

| Purpose             | Lease<br>Number | Institution    | Lease<br>Interest<br>Rate | Lease<br>Term | Budget<br>Lease<br>Principal | 2025/26<br>Budget<br>New<br>Leases | 2025/26<br>Budget<br>Lease<br>Principal<br>Repayments | Budget<br>Lease<br>Principal<br>outstanding<br>30 June 2026 | 2025/26<br>Budget<br>Lease<br>Interest<br>Repayments | Actual<br>Principal | 2024/25<br>Actual<br>New<br>Leases | 2024/25<br>Actual<br>Lease<br>Principal<br>repayments | Actual<br>Lease<br>Principal<br>outstanding<br>30 June 2025 | 2024/25<br>Actual<br>Lease<br>Interest<br>repayments | Budget<br>Principal | 2024/25<br>Budget<br>New<br>Leases | 2024/25<br>Budget<br>Lease<br>Principal<br>repayments | Budget<br>Lease<br>Principal<br>outstanding<br>30 June 2025 | 2024/25<br>Budget<br>Lease<br>Interest<br>repayments |
|---------------------|-----------------|----------------|---------------------------|---------------|------------------------------|------------------------------------|---|---|--|---------------------|------------------------------------|---|---|--|---------------------|------------------------------------|---|---|--|
|                     |                 |                |                           |               | 1 July 2025                  | \$                                 | \$  | \$  | \$   | \$                  | \$                                 | \$  | \$  | \$   | \$                  | \$                                 | \$  | \$  | \$   |
| Gymnasium Equipment | L001            | MAIA Financial | 3.0%                      | 36 Mths       | 0                            | 0                                  | 0   | 0   | 0  | 15,242              | 0                                  | (15,242)  | 0   | (215)  | 15,242              | 0                                  | (15,242)  | 0   | (190)  |
|                     |                 |                |                           |               | 0                            | 0                                  | 0   | 0   | 0  | 15,242              | 0                                  | (15,242)  | 0   | (215)  | 15,242              | 0                                  | (15,242)  | 0   | (190)  |

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.

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

|   | 2025/26 Budget  |             |                 |                 | 2024/25 Actual  |             |                 |                 | 2024/25 Budget  |             |                 |                 |
|---|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|
|   | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
|   | \$              | \$          | \$              | \$              | \$              | \$          | \$              | \$              | \$              | \$          | \$              | \$              |
| <b>Restricted by council</b>                  |                 |             |                 |                 |                 |             |                 |                 |                 |             |                 |                 |
| (a) Leave reserve                             | 37,344          | 1,269       | 0               | 38,613          | 35,745          | 1,599       | 0               | 37,344          | 35,745          | 848         | 0               | 36,593          |
| (b) Plant reserve                             | 386,424         | 63,134      | 0               | 449,558         | 340,572         | 45,852      | 0               | 386,424         | 340,572         | 37,566      | 0               | 378,138         |
| (c) Building reserve                          | 887,960         | 134,564     | (894,000)       | 128,524         | 800,265         | 87,695      | 0               | 887,960         | 800,265         | 68,952      | (447,000)       | 422,217         |
| (d) Community housing reserve                 | 239,613         | 8,144       | 0               | 247,757         | 229,351         | 10,262      | 0               | 239,613         | 229,351         | 5,430       | 0               | 234,781         |
| (e) Emergency reserve                         | 13,939          | 474         | 0               | 14,413          | 13,342          | 597         | 0               | 13,939          | 13,341          | 315         | 0               | 13,656          |
| (f) Insurance claim reserve                   | 16,986          | 577         | 0               | 17,563          | 16,259          | 727         | 0               | 16,986          | 16,259          | 383         | 0               | 16,642          |
| (g) Other recreation reserve                  | 92,898          | 53,158      | 0               | 146,056         | 69,053          | 23,845      | 0               | 92,898          | 69,053          | 21,635      | 0               | 90,688          |
| (h) Commercial reserve                        | 504,420         | 17,144      | (100,000)       | 421,564         | 482,817         | 21,603      | 0               | 504,420         | 482,817         | 11,438      | 0               | 494,255         |
| (i) Bridges reserve                           | 62,649          | 52,129      | 0               | 114,778         | 30,166          | 32,483      | 0               | 62,649          | 30,166          | 30,713      | 0               | 60,879          |
| (j) Aged accommodation reserve                | 36,216          | 1,231       | 0               | 37,447          | 34,665          | 1,551       | 0               | 36,216          | 34,665          | 818         | 0               | 35,483          |
| (k) Road contributions reserve                | 31,956          | 1,086       | 0               | 33,042          | 30,587          | 1,369       | 0               | 31,956          | 30,588          | 728         | 0               | 31,316          |
| (l) IT/Office equipment reserve               | 148,362         | 30,042      | 0               | 178,404         | 42,677          | 105,685     | 0               | 148,362         | 42,677          | 101,013     | 0               | 143,690         |
| (m) Civic receptions reserve                  | 18,739          | 637         | 0               | 19,376          | 17,936          | 803         | 0               | 18,739          | 17,936          | 428         | 0               | 18,364          |
| (n) Unspent grants reserve                    | 89              | 3           | 0               | 92              | 85              | 4           | 0               | 89              | 85              | 0           | 0               | 85              |
| (o) Unspent community grants reserve          | 137             | 5           | 0               | 142             | 131             | 6           | 0               | 137             | 131             | 0           | 0               | 131             |
| (p) Rylington park working capital reserve    | 258,271         | 8,778       | 0               | 267,049         | 247,210         | 11,061      | 0               | 258,271         | 378,250         | 8,955       | (140,000)       | 247,205         |
| (q) Rylington park community projects reserve | 558,873         | 18,995      | 0               | 577,868         | 534,938         | 23,935      | 0               | 558,873         | 534,938         | 12,668      | (447,000)       | 100,606         |
| (r) Waste Reserve                             | 20,825          | 10,708      | 0               | 31,533          | 10,000          | 10,825      | 0               | 20,825          | 10,000          | 10,240      | 0               | 20,240          |
| (s) Co-Contributions Reserve                  | 156,362         | 105,314     | 0               | 261,676         | 100,000         | 56,362      | 0               | 156,362         | 100,000         | 52,370      | 0               | 152,370         |
| (t) Rylington park scholarship fund reserve   | 6,745           | 6,729       | 0               | 13,474          | 0               | 6,745       | 0               | 6,745           | 0               | 6,500       | 0               | 6,500           |
| (u) Asset design and masterplan reserve       | 51,888          | 31,764      | 0               | 83,652          | 0               | 51,888      | 0               | 51,888          | 0               | 50,000      | 0               | 50,000          |
| (v) Sandakan Reserve                          | 0               | 8,000       | 0               | 8,000           | 0               | 0           | 0               | 0               | 0               | 0           | 0               | 0               |
| (w) Playground Reserve                        | 0               | 25,000      | 0               | 25,000          | 0               | 0           | 0               | 0               | 0               | 0           | 0               | 0               |
|   | 3,530,696       | 578,885     | (994,000)       | 3,115,581       | 3,035,799       | 494,897     | 0               | 3,530,696       | 3,166,839       | 421,000     | (1,034,000)     | 2,553,839       |

(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  |
|---|-------------------------|---|
| <b>Restricted by council</b>                  |                         |   |
| (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 forward 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 community projects within the Boyup Brook community.   |
| (r) Waste Reserve                             | Ongoing                 | - to be used to fund works required to the Shire's waste facilities including the transfer station.   |
| (s) Co-Contributions Reserve                  | Ongoing                 | - to be used to fund co-contributions towards grants approved by Council.   |
| (t) Rylington park scholarship fund reserve   | Ongoing                 | - to be used to fund scholarship payments relating to the Rylington Park Scholarship program.   |
| (u) Asset design and masterplan reserve       | Ongoing                 | - to be used to fund expenses relating to preparation of concept designs, final submission drawings, tender documentation and project management fees for new and renovation/refurbishment projects |
| (v) Sandakan Reserve                          | Ongoing                 | - to be used to fund the refurbishment and upgrade of the Boyup Brook Sandakan memorial   |
| (w) Playground Reserve                        | Ongoing                 | - to be used to fund the renewal, replacement and maintenance of playground equipment and infrastructure.   |

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

| Reserve name       | Proposed change in use of reserve funds                 | 2025/26 Budget amount to be used | 2025/26 Budget amount change of purpose |
|--------------------|---|----------------------------------|---|
| Commercial reserve | To be used to fund emergency major bridge repair works. | \$ 100,000                       | \$ 0                                    |
|                    |   | 100,000                          | 0                                       |

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**10. OTHER INFORMATION**

|  | <b>2025/26<br/>Budget</b> | <b>2024/25<br/>Actual</b> | <b>2024/25<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
| <b>The net result includes as revenues</b>   | <b>\$</b>                 | <b>\$</b>                 | <b>\$</b>                 |
| <b>(a) Interest earnings</b>                 |                           |                           |                           |
| Investments                                  | 322,600                   | 421,163                   | 175,700                   |
| Other interest revenue                       | 36,100                    | 42,866                    | 25,600                    |
|  | <b>358,700</b>            | <b>464,029</b>            | <b>201,300</b>            |
| <b>The net result includes as expenses</b>   |                           |                           |                           |
| <b>(b) Auditors remuneration</b>             |                           |                           |                           |
| Audit services                               | 50,000                    | 48,795                    | 46,500                    |
| Other services                               | 0                         | 3,500                     | 3,500                     |
|  | <b>50,000</b>             | <b>52,295</b>             | <b>50,000</b>             |
| <b>(c) Interest expenses (finance costs)</b> |                           |                           |                           |
| Borrowings (refer Note 7(a))                 | 41,129                    | 2,057                     | 2,563                     |
| Interest on lease liabilities (refer Note 8) | 0                         | 215                       | 190                       |
|  | <b>41,129</b>             | <b>2,272</b>              | <b>2,753</b>              |
| <b>(d) Write offs</b>                        |                           |                           |                           |
| General rate                                 | 50                        | 4,659                     | 50                        |
|  | <b>50</b>                 | <b>4,659</b>              | <b>50</b>                 |

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. COUNCIL MEMBERS REMUNERATION**

|  | <b>2025/26<br/>Budget</b> | <b>2024/25<br/>Actual</b> | <b>2024/25<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
|  | \$                        | \$                        | \$                        |
| <b>President's</b>                       |                           |                           |                           |
| President's allowance                    | 10,280                    | 10,280                    | 10,280                    |
| Meeting attendance fees                  | 15,693                    | 15,693                    | 15,693                    |
| Annual allowance for ICT expenses        | 1,440                     | 1,440                     | 1,440                     |
|  | <b>27,413</b>             | <b>27,413</b>             | <b>27,413</b>             |
| <b>Deputy President's</b>                |                           |                           |                           |
| Deputy President's allowance             | 2,570                     | 2,570                     | 2,570                     |
| Meeting attendance fees                  | 8,395                     | 8,395                     | 8,395                     |
| Annual allowance for ICT expenses        | 1,440                     | 1,440                     | 1,440                     |
| Travel and accommodation expenses        | 1,170                     | 1,176                     | 2,250                     |
|  | <b>13,575</b>             | <b>13,581</b>             | <b>14,655</b>             |
| <b>Council member 1</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 8,395                     | 8,395                     | 8,395                     |
| Annual allowance for ICT expenses        | 1,440                     | 1,440                     | 1,440                     |
| Travel and accommodation expenses        | 1,600                     | 1,668                     | 1,075                     |
|  | <b>11,435</b>             | <b>11,503</b>             | <b>10,910</b>             |
| <b>Council member 2</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 8,395                     | 8,395                     | 8,395                     |
| Annual allowance for ICT expenses        | 1,440                     | 1,440                     | 1,440                     |
|  | <b>9,835</b>              | <b>9,835</b>              | <b>9,835</b>              |
| <b>Council member 3</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 8,395                     | 8,395                     | 8,395                     |
| Annual allowance for ICT expenses        | 1,440                     | 1,440                     | 1,440                     |
| Travel and accommodation expenses        | 1,100                     | 1,223                     | 100                       |
|  | <b>10,935</b>             | <b>11,058</b>             | <b>9,935</b>              |
| <b>Council member 4</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 8,395                     | 8,395                     | 8,395                     |
| Annual allowance for ICT expenses        | 1,440                     | 1,440                     | 1,440                     |
| Travel and accommodation expenses        | 630                       | 231                       | 1,075                     |
|  | <b>10,465</b>             | <b>10,066</b>             | <b>10,910</b>             |
| <b>Council member 5</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 8,395                     | 7,282                     | 8,395                     |
| Annual allowance for ICT expenses        | 1,440                     | 1,249                     | 1,440                     |
|  | <b>9,835</b>              | <b>8,531</b>              | <b>9,835</b>              |
| <b>Council member 6</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 4,198                     | 8,395                     | 8,395                     |
| Annual allowance for ICT expenses        | 720                       | 1,440                     | 1,440                     |
| Travel and accommodation expenses        | 0                         | 917                       | 0                         |
|  | <b>4,918</b>              | <b>10,752</b>             | <b>9,835</b>              |
| <b>Total Council Member Remuneration</b> | <b>98,411</b>             | <b>102,739</b>            | <b>103,328</b>            |
| President's allowance                    | 10,280                    | 10,280                    | 10,280                    |
| Deputy President's allowance             | 2,570                     | 2,570                     | 2,570                     |
| Meeting attendance fees                  | 70,261                    | 73,345                    | 74,458                    |
| Annual allowance for ICT expenses        | 10,800                    | 11,329                    | 11,520                    |
| Travel and accommodation expenses        | 4,500                     | 5,215                     | 4,500                     |
|  | <b>98,411</b>             | <b>102,739</b>            | <b>103,328</b>            |

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**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 REVENUE**

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.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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:

| <b>Revenue Category</b>   | <b>Nature of goods and services</b>  | <b>When obligations typically satisfied</b> | <b>Payment terms</b>   | <b>Returns/Refunds/Warranties</b>           | <b>Timing of Revenue recognition</b>   |
|---|--|---|--|---|--|
| Rates   | General Rates  | Over time                                   | Payment dates adopted by Council during the year                         | None  | 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          | 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          | 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 | 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 | 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                              | 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  | 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  | 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  | On entry to facility   |
| Airport landing charges   | Permission to use facilities and runway  | Single point in time                        | Monthly in arrears   | None  | 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  | 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                     | Output method based on goods   |



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

**Law, order, public safety**

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

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

**Health**

To provide an operational framework for environmental and community health

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

**Education and welfare**

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

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

**Housing**

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

**Community amenities**

To provide services required by the community

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

**Recreation and culture**

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

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

**Transport**

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

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

**Economic services**

To help promote the shire and its economic wellbeing

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

**Other property and services**

To monitor and control Shire's overheads operating accounts

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

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**14. FEES AND CHARGES**

|                             | <b>2025/26<br/>Budget</b> | <b>2024/25<br/>Actual</b> | <b>2024/25<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|
|                             | \$                        | \$                        | \$                        |
| <b>By Program:</b>          |                           |                           |                           |
| General purpose funding     | 20,000                    | 16,235                    | 19,040                    |
| Law, order, public safety   | 5,650                     | 6,001                     | 5,650                     |
| Health                      | 1,106,219                 | 1,158,470                 | 1,152,100                 |
| Education and welfare       | 81,075                    | 238,364                   | 225,000                   |
| Housing                     | 0                         | 78,360                    | 79,200                    |
| Community amenities         | 259,815                   | 269,957                   | 254,382                   |
| Recreation and culture      | 66,231                    | 69,674                    | 62,490                    |
| Transport                   | 2,400                     | 3,160                     | 2,560                     |
| Economic services           | 155,340                   | 172,777                   | 159,040                   |
| Other property and services | 3,100                     | 8,447                     | 3,035                     |
|                             | <b>1,699,830</b>          | <b>2,021,445</b>          | <b>1,962,497</b>          |

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

## Shire of Boyup Brook Fees & Charges 2025/2026

| Area/Code  | Description   | Statutory or Council | Legislation        | GST Indicator | Fees & Charges 2024-25 | Proposed increase 2025-26 (A) | Suggested Fees 2025-26 | Proposed Increase 2025-26 (B) | Adopted Fees & Charges 2025-26 | Suggested2 | Notes                             |
|--|---|----------------------|--------------------|---------------|------------------------|-------------------------------|------------------------|-------------------------------|--------------------------------|------------|-----------------------------------|
| <a href="#">WATC cpi-q4-2024.pdf</a>                       |   |                      |                    |               |                        | 2.40%                         |                        |                               |                                |            |                                   |
| <b>Rates &amp; Debtor Charges</b> <i>Schedule 3</i>        |   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| Rates  | Overdue Rates Interest Charge   | Council              | LGA S6.13          | No            | 11.00%                 |                               |                        | 11.00%                        |                                |            | per annum                         |
| Rates  | Interest on Instalments   | Council              | LGA S6.51 FM 70-71 | No            | 5.50%                  |                               |                        | 5.50%                         |                                |            | per annum                         |
| Rates  | Administration Fee on Instalment Arrangements - (instalment options)  | Council              |                    | No            | \$15.60                | 0.37                          | \$15.97                | \$15.90                       |                                |            | charged in full on 1st instalment |
| 031013   | Administration Fee on Instalment (Rates) Special Arrangements   | Council              |                    | No            |                        | 0.00                          | \$0.00                 | \$0.00                        |                                |            |                                   |
| 031008   | Rate Enquiry Fee (written-Enquiry & Advice of Sale [EAS])   | Council              |                    | Yes           | \$95.00                | 2.28                          | \$97.28                | \$97.00                       |                                |            |                                   |
| 031008   | Rate Enquiry Fee (EAS - Including Orders & Requisitions)  | Council              |                    | Yes           | \$140.00               | 3.36                          | \$143.36               | \$143.00                      |                                |            |                                   |
| 031008   | Rate Notice Reprint/ Reproduction Fee   | Council              |                    | Yes           | \$21.00                | 0.50                          | \$21.50                | \$21.50                       |                                |            |                                   |
| 031009   | WA State Gov't ESL Fee - As advised by DFES   | Statutory            |                    | No            |                        |                               |                        | \$108.00                      |                                |            |                                   |
| 031013   | Enquiries not of a general nature requiring research  | Council              |                    | Yes           | \$52.00                | 1.25                          | \$53.25                | \$53.50                       |                                |            | per hour or part thereof          |
| 031008   | Administration Fee - BPAY - allocation of monies to correct assessments due to multi payments on one assessment unique reference - Per Hour Fee |                      |                    |               | \$44.20                | 1.06                          | \$45.26                | \$45.00                       |                                |            |                                   |
|  | Debt collection fee - Landgate title search fee (per search)  |                      | LGA S6.16          |               | At Cost                |                               |                        | At Cost                       |                                |            |                                   |
|  | Debt collection fee - caveat withdrawal   |                      | LGA S6.16          |               | At Cost                |                               |                        | At Cost                       |                                |            |                                   |
|  | Debt collection fee - caveat lodgement  |                      | LGA S6.16          |               | At Cost                |                               |                        | At Cost                       |                                |            |                                   |
|  | Debt collection fee - Property seize & sale order   |                      | LGA S6.16          |               | At Cost                |                               |                        | At Cost                       |                                |            |                                   |
| <b>Governance/Administration Charges</b> <i>Schedule 4</i> |   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| 146001   | <b>Staff Time Charges &amp; Secretarial Services (Time permitting)</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  | Research - Historical/Cemetery Information - Per Hour Fee (or part thereof)   | Council              |                    | Yes           | \$52.50                | 1.26                          | \$53.76                | \$53.50                       |                                |            |                                   |
|  | This also involves Research for Building Plans, etc   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| 146001   | <b>Sale of Photocopies</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  | <b>A4 single sided</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| 146001   | 1 – 9 copies - per page   | Council              |                    | Yes           | \$0.75                 | 0.02                          | \$0.77                 | \$0.75                        |                                |            |                                   |
| 146001   | 10 – 50 copies - per page   | Council              |                    | Yes           | \$0.75                 | 0.02                          | \$0.77                 | \$0.75                        |                                |            |                                   |
| 146001   | 50+ page (of same doc) - charge per page  | Council              |                    | Yes           | \$0.75                 | 0.02                          | \$0.77                 | \$0.75                        |                                |            |                                   |
|  | <b>A4 double sided</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| 146001   | 1 – 9 copies  | Council              |                    | Yes           | \$1.00                 | 0.02                          | \$1.02                 | \$1.00                        |                                |            |                                   |
| 146001   | 10 – 50 copies  | Council              |                    | Yes           | \$1.00                 | 0.02                          | \$1.02                 | \$1.00                        |                                |            |                                   |
| 146001   | 50+ (of same doc)   | Council              |                    | Yes           | \$1.00                 | 0.02                          | \$1.02                 | \$1.00                        |                                |            |                                   |
|  | <b>A3 single sided</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| 146001   | 1 – 9 copies  | Council              |                    | Yes           | \$1.00                 | 0.02                          | \$1.02                 | \$1.00                        |                                |            |                                   |
| 146001   | 10 – 50 copies  | Council              |                    | Yes           | \$1.00                 | 0.02                          | \$1.02                 | \$1.00                        |                                |            |                                   |
| 146001   | 50+ (of same doc)   | Council              |                    | Yes           | \$1.00                 | 0.02                          | \$1.02                 | \$1.00                        |                                |            |                                   |
|  | <b>A3 double sided</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| 146001   | 1 – 9 copies  | Council              |                    | Yes           | \$1.75                 | 0.04                          | \$1.79                 | \$1.75                        |                                |            |                                   |
| 146001   | 10 – 50 copies  | Council              |                    | Yes           | \$1.75                 | 0.04                          | \$1.79                 | \$1.75                        |                                |            |                                   |
| 146001   | 50+ (of same doc)   | Council              |                    | Yes           | \$1.75                 | 0.04                          | \$1.79                 | \$1.75                        |                                |            |                                   |
|  | [Note 1: For Colour Copies, the Fees will be double that of the above listed Charges]   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  | [Note 2: Not-For-Profit Organisations may be allowed a discount on the above Fees, at the discretion of the CEO]                                |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  |   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  | <b>Copies of Maps (Inclusive of GST)</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  | <b>Cadastral</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| 146001   | A4 Size   | Council              |                    | Yes           | \$2.25                 | 0.05                          | \$2.30                 | \$2.30                        |                                |            |                                   |
| 146001   | A3 Size   | Council              |                    | Yes           | \$3.50                 | 0.08                          | \$3.58                 | \$3.55                        |                                |            |                                   |
|  | <b>Topographic</b>  |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
| 146001   | A4 Size-Per Page Charge   | Council              |                    | Yes           | \$4.50                 | 0.11                          | \$4.61                 | \$4.60                        |                                |            |                                   |
| 146001   | A3 Size - Per Page Charge   | Council              |                    | Yes           | \$7.75                 | 0.19                          | \$7.94                 | \$7.95                        |                                |            |                                   |
|  |   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  | Transcribing of Council Meeting Audio Recording (hourly rate)   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  |   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  |   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  |   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |
|  | <b>Freedom of Information Charges</b>   |                      |                    |               |                        |                               |                        |                               |                                |            |                                   |

| Area/Code | Description   | Statutory or Council              | Legislation | GST Indicator | Fees & Charges 2024-25 | Proposed increase 2025-26 (A) | Suggested Fees 2025-26 | Proposed Increase 2025-26 (B) | Adopted Fees & Charges 2025-26 | Suggested2 | Notes                    |
|-----------|---|-----------------------------------|-------------|---------------|------------------------|-------------------------------|------------------------|-------------------------------|--------------------------------|------------|--------------------------|
| 146001    | Personal information or amendment of personal information about yourself [not allowed Information on others]  | Statutory                         |             | No            |                        |                               |                        |                               |                                |            |                          |
| 146001    | Application for documents (which are non-personal in nature) – Application fee  | Statutory                         |             | No            | \$30.00                | 0.00                          | \$30.00                | \$30.00                       |                                |            |                          |
| 146001    | Costs associated with dealing with an application   | Statutory                         |             | No            | \$30.00                | 0.00                          | \$30.00                | \$30.00                       |                                |            | per hour or part thereof |
| 146001    | Supervision by staff when access is given to view documents   | Statutory                         |             | No            | \$30.00                | 0.00                          | \$30.00                | \$30.00                       |                                |            | per hour or part thereof |
| 146001    | Staff preparation of a transcript or make photocopies   | Statutory                         |             | No            | \$30.00                | 0.00                          | \$30.00                | \$30.00                       |                                |            | per hour or part thereof |
| 146001    | Staff for performing the photocopying   | Statutory                         |             | No            | \$30.00                | 0.00                          | \$30.00                | \$30.00                       |                                |            | per hour or part thereof |
| 146001    | Photocopies in relation to a FOI request  | Statutory                         |             | Yes           | \$0.20                 | 0.00                          | \$0.20                 | \$0.20                        |                                |            |                          |
| 146001    | Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents   | Statutory                         |             |               | Actual Cost            |                               | Actual Cost            | Actual Cost                   |                                |            |                          |
| 146001    | Delivery, packaging & postage charge  | Statutory                         |             |               | Actual Cost            |                               | Actual Cost            | Actual Cost                   |                                |            |                          |
|           | NOTE - 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.   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           |   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           | <b>Electoral Roll</b>   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 146001    | Sale of Electoral Rolls to Individuals-No Commercial Sales  | Council                           |             | Yes           | \$200.00               | 4.80                          | \$204.80               | \$205.00                      |                                |            |                          |
|           | <b>Law, Order &amp; Public Safety (Ranger, Fire &amp; Emergency Services)</b>   | <b>Schedule 5</b>                 |             |               |                        |                               |                        |                               |                                |            |                          |
|           | <b>FIRE CONTROL</b>   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 051002    | Sale of Fire Maps - Cost per map [non laminated]  | Council                           |             | Yes           | \$25.00                | 0.60                          | \$25.60                | \$25.50                       |                                |            |                          |
| 051005    | Application for Fire Break Variation (per Lot applied for)  | Council                           |             | Yes           | \$105.00               | 2.52                          | \$107.52               | \$107.50                      |                                |            |                          |
| 051005    | Arrange Firebreaks work: Non-Compliant Land-Admin Fee   | Council                           |             | Yes           | \$210.00               | 5.04                          | \$215.04               | \$215.00                      |                                |            |                          |
| 051005    | Firebreak Creation - Contract Work - Actual Cost  | Council                           |             | Yes           | At cost                |                               | At cost                | At cost                       |                                |            |                          |
|           |   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           | <b>ANIMAL CONTROL</b>   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           |   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           |   | <i>Dog Act 1976, Cat Act 2011</i> |             |               |                        |                               |                        |                               |                                |            |                          |
|           | <b>Registration - Unsterilised Dog</b>  |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 052003    | 1 Year  | Statutory                         |             | No            | \$50.00                | 0.00%                         | \$50.00                | \$50.00                       |                                |            |                          |
| 052003    | 3 Years   | Statutory                         |             | No            | \$120.00               | 0.00%                         | \$120.00               | \$120.00                      |                                |            |                          |
| 052003    | Lifetime  | Statutory                         |             | No            | \$250.00               | 0.00%                         | \$250.00               | \$250.00                      |                                |            |                          |
| 052003    | Working Dog   | Statutory                         |             | No            | 1/4 fee                |                               | 1/4 fee                | 1/4 fee                       |                                |            |                          |
| 052003    | Pensioner Concession  | Statutory                         |             | No            | 1/2 fee                |                               | 1/2 fee                | 1/2 fee                       |                                |            |                          |
|           |   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           | <b>Registration - Dangerous Dog</b>   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 052003    | 1 Year - NO Pensioner Concession  | Statutory                         |             | No            | \$50.00                | 0.00%                         | \$50.00                | \$50.00                       |                                |            |                          |
|           |   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 052003    | <b>Registration - Dog in approved kennel establishment</b>  | Statutory                         |             | No            | \$200.00               | 0.00%                         | \$200.00               | \$200.00                      |                                |            | per establishment        |
|           |   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           | <b>Registration - Sterilised Dog</b>  |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 052003    | 1 Year  | Statutory                         |             | No            | \$20.00                | 0.00%                         | \$20.00                | \$20.00                       |                                |            |                          |
| 052003    | 3 Years   | Statutory                         |             | No            | \$42.50                | 0.00%                         | \$42.50                | \$42.50                       |                                |            |                          |
| 052003    | Lifetime  | Statutory                         |             | No            | \$100.00               | 0.00%                         | \$100.00               | \$100.00                      |                                |            |                          |
| 052003    | Working Dog   | Statutory                         |             | No            | 1/4 fee                |                               | 1/4 fee                | 1/4 fee                       |                                |            |                          |
| 052003    | Pensioner Concession  | Statutory                         |             | No            | 1/2 fee                |                               | 1/2 fee                | 1/2 fee                       |                                |            |                          |
| 146001    | Replacement Registration Tag  | Council                           |             | Yes           | \$2.60                 | 0.06                          | \$2.66                 | \$2.65                        |                                |            |                          |
|           | Dog Registrations after 31 May in any year, for that registration year are 1/2 the applicable Registration Fee  |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           | <b>Registration - Cats</b>  |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
|           | <i>ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)</i>  |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 052004    | 1 Year  | Statutory                         |             | No            | \$20.00                | 0.00%                         | \$20.00                | \$20.00                       |                                |            |                          |
| 052004    | 3 Years   | Statutory                         |             | No            | \$42.50                | 0.00%                         | \$42.50                | \$42.50                       |                                |            |                          |
| 052004    | Lifetime  | Statutory                         |             | No            | \$100.00               | 0.00%                         | \$100.00               | \$100.00                      |                                |            |                          |
|           | <b>PENSIONER CONCESSION</b>   | Statutory                         |             | No            | 1/2 fee                |                               | 1/2 fee                | 1/2 fee                       |                                |            |                          |
| 052004    | Cat Breeding Application - for approval or renewal to breed cats (per cat)  | Statutory                         |             | No            | \$100.00               | 0.00%                         | \$100.00               | \$100.00                      |                                |            |                          |
|           |   |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 052004    | Application to keep more than the prescribed number of cats or dogs<br>[Note: Permits required for keeping of 3 or more Cats]   | Council                           |             | No            | \$85.00                | 2.04                          | \$87.04                | \$87.00                       |                                |            |                          |
|           | <b>Other Fees - Dogs</b>  |                                   |             |               |                        |                               |                        |                               |                                |            |                          |
| 052004    | Application to keep more than the prescribed number of cats or dogs   | Council                           |             | No            | \$110.00               | 2.64                          | \$112.64               | \$112.50                      |                                |            |                          |

| Area/Code                       | Description   | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25              | Proposed increase 2025-26 (A) | Suggested Fees 2025-26              | Proposed Increase 2025-26 (B)       | Adopted Fees & Charges 2025-26 | Suggested2 | Notes      |
|---------------------------------|---|----------------------|-------------|---------------|-------------------------------------|-------------------------------|-------------------------------------|-------------------------------------|--------------------------------|------------|------------|
| 052002                          | Ranger Inspection Fee - Dangerous Dog / Kennel (Annual)   | Council              |             | Yes           | \$57.50                             | 1.38                          | \$58.88                             | \$58.75                             |                                |            |            |
| 052002                          | Trap Hire - Unreturned Trap   | Council              |             | Yes           | At Replacement Cost (Min \$500)     |                               | At Replacement Cost (Min \$500)     | At Replacement Cost (Min \$500)     |                                |            |            |
|                                 | <b>IMPOUND FEES - DOGS/CATS</b>   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
| 052002                          | Seizure and impounding of Dogs [or Cat, where necessary] - first within 12 months   | Council              |             | Yes           | \$68.00                             | 1.63                          | \$69.63                             | \$69.50                             |                                |            |            |
| 052002                          | Seizure and impounding of Dogs [or Cat, where necessary] - subsequent within 12 months  | Council              |             | Yes           | \$135.00                            | 3.24                          | \$138.24                            | \$138.00                            |                                |            |            |
| 052002                          | Seizure and impounding of Dogs [or Cat, where necessary] - non business hours: weekends, weekdays between 4:30pm to 8:30am  | Council              |             | Yes           | \$260.00                            | 6.24                          | \$266.24                            | \$266.00                            |                                |            |            |
| 052002                          | Private Boarding Fee, Vet Fees, Microchipping, Sterilisation (where necessary)  | Council              |             | Yes           | At Cost                             |                               | At Cost                             | At Cost                             |                                |            |            |
| 052002                          | Surrender, Destruction or Disposal of Dog or Cat  | Council              |             | Yes           | \$248.00                            | 5.95                          | \$253.95                            | \$253.00                            |                                |            |            |
| 052002                          | Sustenance Fee for Impounded Dog (per day)  | Council              |             | Yes           | \$44.00                             | 1.06                          | \$45.06                             | \$45.00                             |                                |            |            |
| 052002                          | Sustenance Fee for Impounded Cat (per day)  | Council              |             | Yes           | \$27.00                             | 0.65                          | \$27.65                             | \$27.50                             |                                |            |            |
|                                 |   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
|                                 | <b>IMPOUND FEES - LIVESTOCK</b>   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
|                                 |   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
|                                 | <i>These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960.</i>  |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
| 052003                          | Livestock 1 - (horses, mules, asses, camels, bulls or boars etc above 2 years of age) - 1st day   | Council              |             | Yes           | \$60.00 + pick up & transport costs |                               | \$60.00 + pick up & transport costs | \$60.00 + pick up & transport costs |                                |            | per animal |
| 052003                          | per day thereafter  |                      |             |               | \$26.00                             | 0.62                          | \$26.62                             | \$26.50                             |                                |            | per animal |
| 052003                          | Livestock 2 - (horses, mules, asses, camels, bulls or boars etc under 2 years of age) - 1st day   | Council              |             | Yes           | \$30.00 + pick up & transport costs |                               | \$30.00 + pick up & transport costs | \$30.00 + pick up & transport costs |                                |            | per animal |
| 052003                          | per day thereafter  |                      |             |               | \$26.00                             | 0.62                          | \$26.62                             | \$26.50                             |                                |            | per animal |
| 052003                          | Livestock 3 - (mares, geldings, colts, fillies, foals, oxen, cows, steers, eifers, calves, rams or pigs etc) - 1st day  | Council              |             | Yes           | \$15.00 + pick up & transport costs |                               | \$15.00 + pick up & transport costs | \$15.00 + pick up & transport costs |                                |            | per animal |
| 052003                          | per day thereafter  |                      |             |               | \$26.00                             | 0.62                          | \$26.62                             | \$26.50                             |                                |            | per animal |
| 052003                          | Livestock 4 - (wethers, ewes, lambs, goats etc) - 1st day   | Council              |             | Yes           | \$5.00 + pick up & transport costs  |                               | \$5.00 + pick up & transport costs  | \$5.00 + pick up & transport costs  |                                |            | per animal |
| 052003                          | per day thereafter  |                      |             |               | \$26.00                             | 0.62                          | \$26.62                             | \$26.50                             |                                |            | per animal |
| 052003                          | Under 6 months running with mother no sustenance charge   |                      |             |               | Free                                |                               | Free                                | 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. |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
|                                 |   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
|                                 | <b>Vehicle Impoundment</b>  |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
| 51003                           | Vehicle Impound Fee   | Council              |             | No            | \$167.00                            | 4.01                          | \$171.01                            | \$171.00                            |                                |            |            |
| 51003                           | Towage - at cost plus 30% administration fee  | Council              |             | No            | \$ 80.00                            |                               | At cost + 30% Administration fee    | At cost + 30% Administration fee    |                                |            |            |
| 51003                           | Poundage per day  | Council              |             | No            | \$12.50                             | 0.30                          | \$12.80                             | \$12.75                             |                                |            |            |
|                                 |   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
|                                 | <b>Parking &amp; Parking Facilities</b>   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
| 53001                           | Parking Infringements   | Council              |             |               | As per local law                    |                               | As per local law                    | As per local law                    |                                |            |            |
| <b>Health</b> <i>Schedule 7</i> |   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
|                                 | <b>Food Legislation / Food Business</b>   |                      |             |               |                                     |                               |                                     |                                     |                                |            |            |
| 072003                          | \$ Notification Fee   | Council              |             | No            | \$44.50                             | 1.07                          | \$45.57                             | \$45.50                             |                                |            |            |
| 072003                          | \$ Registration Fee   | Council              |             | No            | \$214.00                            | 5.14                          | \$219.14                            | \$219.00                            |                                |            |            |

| Area/Code | Description  | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25 | Proposed increase 2025-26 (A) | Suggested Fees 2025-26 | Proposed Increase 2025-26 (B) | Adopted Fees & Charges 2025-26 | Suggested2 | Notes |
|-----------|--|----------------------|-------------|---------------|------------------------|-------------------------------|------------------------|-------------------------------|--------------------------------|------------|-------|
| '072004   | \$ Annual Notification & Registration Fee (Local Business)   | Council              |             | No            | \$115.00               | 2.76                          | \$117.76               | \$117.50                      |                                |            |       |
| 072001    | \$ Mobile Food Vendor Licence  | Council              |             | No            | \$214.00               | 5.14                          | \$219.14               | \$219.00                      |                                |            |       |
| '072004   | \$ Annual Inspection Fee (medium and low risk business)  | Council              |             | No            |                        |                               | FREE                   | FREE                          |                                |            |       |
|           | Note: Local 'Not-for-Profit' organisations will not be charged inspection or notification fees                   |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Traders, Thoroughfares &amp; Public Places</b>  |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 072001    | \$ Festivals - Food Stallholders - Event Permit  | Council              |             | No            | \$44.50                | 1.07                          | \$45.57                | \$45.50                       |                                |            |       |
| N/A       | \$ Festivals - Other Stallholders - Event Permit (Non consumables)   | Council              |             | No            |                        |                               | FREE                   | FREE                          |                                |            |       |
|           | <b>Waste Water</b>   |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 103001    | \$ Septic Tank Application   | Statutory            |             | No            | \$118.00               |                               | \$118.00               | \$118.00                      |                                |            |       |
| 103002    | \$ Septic Tank 'Permit to Use' Certificate   | Statutory            |             | No            | \$118.00               |                               | \$118.00               | \$118.00                      |                                |            |       |
|           |  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Accommodation - Lodging Houses, Chalets, Bed &amp; Breakfast etc</b>  |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 072004    | Inspection Fee - Subsequent Years  | Council              |             | No            | \$42.00                | 1.01                          | \$43.01                | \$43.00                       |                                |            |       |
|           | Application / Registration (includes intial inspection)  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Serviced Apartments  |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 072005    | \$ Lodging House   | Council              |             | No            | \$354.00               | 8.50                          | \$362.50               | \$362.50                      |                                |            |       |
| 072005    | \$ Holiday Accommodation ( Chalets etc)  | Council              |             | No            | \$354.00               | 8.50                          | \$362.50               | \$362.50                      |                                |            |       |
| 072002    | Temporary Caravan Park Licence   | Statutory            |             | No            | \$100.00               |                               | \$100.00               | \$100.00                      |                                |            |       |
| 072002    | Application for Grant or renewal of Caravan Park Licence   | Statutory            |             | No            |                        |                               | \$200.00               | \$200.00                      |                                |            |       |
| 072004    | Caravan Camping Sites Inspection Fee   | Council              |             | No            | \$112.50               | 2.70                          | \$115.20               | \$115.20                      |                                |            |       |
| 072004    | Water Testing (per bacteriological sample) - where not as part of a public health response                       | Council              |             | Yes           | \$104.00               | 2.50                          | \$106.50               | \$105.00                      |                                |            |       |
|           |  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Certificates</b>  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <i>Public Building Certificate of Approval - Initial Inspection</i>  |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 072004    | \$ Licensed Premises   | Council              |             | No            | \$112.50               | 2.70                          | \$115.20               | \$115.20                      |                                |            |       |
| 072004    | \$ Other Premises  | Council              |             | No            | \$112.50               | 2.70                          | \$115.20               | \$115.20                      |                                |            |       |
|           | <i>Section 39 Certificate (Liquor Licence Premises) - Initial Inspection</i>                                     |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 072004    | \$ Permanent Facilities  | Council              |             | No            | \$112.50               | 2.70                          | \$115.20               | \$115.20                      |                                |            |       |
| 072004    | \$ Temporary Facilities (excluding Shire Halls)  | Council              |             | No            | Free                   |                               | FREE                   | FREE                          |                                |            |       |
|           |  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Boyup Brook Medical Centre</b>  |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 074001    | Concession card holders and children under the age of 16 will be bulk billed                                     |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 074001    | Consultations - Short MBS Item 3   | Council              |             | No            | \$45.00                | 1.08                          | \$46.08                | \$45.00                       |                                |            |       |
| 074001    | Consultations - Standard MBS Item 23   | Council              |             | No            | \$85.00                | 2.04                          | \$87.04                | \$85.00                       |                                |            |       |
| 074001    | Consultations - Long [MBS Item 36]   | Council              |             | No            | \$130.00               | 3.12                          | \$133.12               | \$130.00                      |                                |            |       |
| 074001    | Consultations – Extra Long [MBS Item 44]   | Council              |             | No            | \$175.00               | 4.20                          | \$179.20               | \$175.00                      |                                |            |       |
| 074001    | Administration fee - missed appointments, if less than 2 hours notice provided and unable to utilise the booking | Council              |             | Yes           | \$85.00                | 2.04                          | \$87.04                | \$40.00                       |                                |            |       |
| 074001    | Medical Reports for Third Parties (per hour or part thereof)   | Council              |             | Yes           | \$620.00               | 14.88                         | \$634.88               | \$620.00                      |                                |            |       |
| 074001    | File Copy of Records for Third Parties   | Council              |             | Yes           | \$165.00               | 3.96                          | \$168.96               | \$165.00                      |                                |            |       |
| 074001    | Full Medical Records (sent to other practices)   | Council              |             | Yes           | \$30.00                | 0.72                          | \$30.72                | \$30.00                       |                                |            |       |
| 074001    | Employment Medical   | Council              |             | Yes           | \$180.00               | 4.32                          | \$184.32               | \$185.00                      |                                |            |       |
| 074001    | Work Cover Case Conference   | Council              |             | Yes           | \$345.00               | 8.28                          | \$353.28               | \$345.00                      |                                |            |       |
| 074001    | Repeat Prescription Fee - Same-day   | Council              |             | No            |                        |                               |                        | \$25.00                       |                                |            |       |
| 074001    | Repeat Prescription Fee - private patients   | Council              |             | No            | \$15.00                | 0.36                          | \$15.36                | \$15.00                       |                                |            |       |
| 074001    | Repeat Prescription Fee - bulk billed patients   | Council              |             | No            | \$10.00                | 0.24                          | \$10.24                | \$10.00                       |                                |            |       |
| 074001    | Repeat Referral Fee - without seeing the Doctor  | Council              |             | No            | \$10.00                | 0.24                          | \$10.24                | \$10.00                       |                                |            |       |
| 074002    | Hire of Consultation Rooms - Allied Health Services Only - DAILY FEE   | Council              |             | Yes           |                        |                               | \$20.00                | \$20.00                       |                                |            |       |
| 074001    | Transport Medical (e.g. endorsement, commercial licence)   | Council              |             | No            | \$165.00               | 3.96                          | \$168.96               | \$165.00                      |                                |            |       |
| 074001    | Procedures - as per Medicare Schedule  | Statutory            |             | No            | Per Medicare Schedule  | 0.00                          | Per Medicare Schedule  | Per Medicare Schedule         |                                |            |       |
|           | Procedure Consumables:   |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 074001    | · Mirena consumables   | Council              |             | No            | \$25.00                | 0.60                          | \$25.60                | \$25.00                       |                                |            |       |
| 074001    | · Biopsy consumables   | Council              |             | No            | \$35.00                | 0.84                          | \$35.84                | \$35.00                       |                                |            |       |
| 074001    | · Rem consumables (inc. suture packs, pessaries, lesion consumables)   | Council              |             | No            | \$45.00                | 1.08                          |                        | \$45.00                       |                                |            |       |
|           |  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Education and Welfare</b>   | <b>Schedule 8</b>    |             |               |                        |                               |                        |                               |                                |            |       |
|           |  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Boyup Brook Early Learning Centre  |                      |             |               |                        |                               |                        |                               |                                |            |       |

| Area/Code | Description  | Statutory or Council  | Legislation | GST Indicator | Fees & Charges 2024-25 | Proposed increase 2025-26 (A) | Suggested Fees 2025-26 | Proposed Increase 2025-26 (B) | Adopted Fees & Charges 2025-26 | Suggested2 | Notes       |
|-----------|--|-----------------------|-------------|---------------|------------------------|-------------------------------|------------------------|-------------------------------|--------------------------------|------------|-------------|
|           | Daily fee  | Council               |             | No            | \$99.00                | 2.38                          |                        |                               |                                |            |             |
|           | 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            | \$1.70                 | 0.04                          |                        |                               |                                |            |             |
|           | <b>Housing</b>   | <b>Schedule 9</b>     |             |               |                        |                               |                        |                               |                                |            |             |
|           | <b>Community Housing</b>   |                       |             |               |                        |                               |                        |                               |                                |            |             |
| 092003    | 16A Forrest Street, Boyup Brook  | LG Act. 1995 / S 6.16 |             | No            |                        |                               |                        |                               |                                |            |             |
| 092004    | 16B Forrest Street, Boyup Brook  | LG Act. 1995 / S 6.16 |             | No            |                        |                               |                        |                               |                                |            |             |
| 092001    | 24A Proctor Street, Boyup Brook  | LG Act. 1995 / S 6.16 |             | No            |                        |                               |                        |                               |                                |            |             |
| 092002    | 24B Proctor Street, Boyup Brook  | LG Act. 1995 / S 6.16 |             | No            |                        |                               |                        |                               |                                |            |             |
|           | <b>GROH Housing</b>  |                       |             |               |                        |                               |                        |                               |                                |            |             |
| 092008    | 7 Knapp Street, Boyup Brook (per week)   | Lease                 |             | No            |                        |                               |                        |                               |                                |            |             |
|           | <b>Community Amenities</b>   | <b>Schedule 10</b>    |             |               |                        |                               |                        |                               |                                |            |             |
|           | <b>Waste Management</b>  |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | <b>Rubbish Removal Charges</b>   |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of the Health Act (112A) 1911 (as amended).  |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | <b>Definitions as defined by the health Act 1911</b>   |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | <b>"Occupier"</b> includes a person having the charge, management, or control of the premises and in the case of a house which is let out in separate tenements, or in the case of a lodging-house which is let to lodgers, the person receiving the rent payable by the tenants or lodgers, either on his own account or as the agent of another person; and in the case of a vessel, the master or other person in charge thereof; the term also includes any person in occupation of the surface of any lands of the Crown, notwithstanding any want of title to occupy same. |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Commercial, & Industrial properties, storage, & most land with buildings on it  |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | Council imposes Rubbish Removal Charges in accordance with the Waste Avoidance & Resource Recovery Act, 2007.  |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | <b>Receiving of Commercial waste from outside the district is to be by Council approval</b>  |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | <b>Boyup Brook Townsite &amp; Environs (prescribed area)</b>   |                       |             |               |                        |                               |                        |                               |                                |            |             |
| 100101    | Kerbside service charge for 1x240litre MGB collected once per week (52 times/year)   | Council               |             | No            | \$263.20               | 6.32                          | \$269.52               | \$269.50                      |                                |            |             |
| 100101    | Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year)  | Council               |             | No            | \$131.60               | 3.16                          | \$134.76               | \$134.50                      |                                |            |             |
| 101001    | <b>Additional service 1x240litreMGB collected once per week (52 times/year)</b>  | Council               |             | No            | \$263.20               | 6.32                          | \$269.52               | \$269.50                      |                                |            |             |
| 100101    | <b>Additional service for recycling of 1x240litreMGB collected once per fortnight (26 times/year)</b>  | Council               |             | No            | \$131.60               | 3.16                          | \$134.76               | \$134.50                      |                                |            |             |
| 101001    | <b>Community and Transfer Station Waste Collection Rate</b> - per assessment in the district   | Council               |             | No            | 0.0000006              |                               | 0.0000006              | 0.0000006                     |                                |            | cents in \$ |
| 101001    | <b>Community and Transfer Station Waste Collection Rate</b> - minimum per assessment   | Council               |             | No            | \$35.00                | 0.84                          | \$35.84                | \$50.00                       |                                |            |             |
|           | Note 1: Pro-rata collection service charges apply from the 1 <sup>st</sup> of the month following the delivery of the bin ( <b>occupiers requiring a new collection service where there was no previous service</b> )  |                       |             |               |                        |                               |                        |                               |                                |            |             |
|           | 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.  |                       |             |               |                        |                               |                        |                               |                                |            |             |

| Area/Code | Description   | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25           | Proposed increase 2025-26 (A) | Suggested Fees 2025-26           | Proposed Increase 2025-26 (B)    | Adopted Fees & Charges 2025-26 | Suggested2 | Notes        |
|-----------|---|----------------------|-------------|---------------|----------------------------------|-------------------------------|----------------------------------|----------------------------------|--------------------------------|------------|--------------|
|           | Note 3: When a Service is provided to a property which is outside an urban area, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies to an urban property, but adjusted accordingly for the number of collections per year. |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
|           | <b>Boyup Brook Transfer Station &amp; Landfill Charges (Local Residents Only)</b>   |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
|           | Transfer Station will accept loads up to 3 cubic metres, loaded into rubbish trailer. Loads greater than this go directly to landfill - by appointment with the Shire of Boyup Brook  |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
|           | 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               |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
|           | <b>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</b>   |                      |             |               |                                  |                               | FREE                             | FREE                             |                                |            |              |
| 101002    | Rubbish Removal Pass - ( 20 x 240 MGBs or equivalent pa)  | Council              |             | Yes           | \$51.90                          | 1.25                          | \$53.15                          | \$53.00                          |                                |            |              |
| 101002    | Rubbish Removal Pass - ( 10 x 240 MGBs or equivalent pa)  | Council              |             | Yes           | \$32.00                          | 0.77                          | \$32.77                          | \$32.50                          |                                |            |              |
| 101002    | Rubbish Removal Pass - ( 5 x 240 MGBs or equivalent pa)   | Council              |             | Yes           | \$23.75                          | 0.57                          | \$24.32                          | \$24.00                          |                                |            |              |
| 101002    | 1 x 240 litre Mobile Garbage Bin (& units of 240 litre after )  | Council              |             | Yes           | \$14.95                          | 0.36                          | \$15.31                          | \$15.00                          |                                |            |              |
| 101002    | Sedan / Station-wagon - 4WD - Boot Load   | Council              |             | Yes           | \$14.95                          | 0.36                          | \$15.31                          | \$15.00                          |                                |            |              |
| 101002    | Van - Utility - Trailer ( not exceeding 1.8mx1.2m )   | Council              |             | Yes           | \$37.50                          | 0.90                          | \$38.40                          | \$38.00                          |                                |            |              |
| 101002    | Small Truck ( 2-4 tonne )   | Council              |             | Yes           | \$76.15                          | 1.83                          | \$77.98                          | \$77.50                          |                                |            |              |
| 101002    | Medium Truck ( 4-6 tonne )  | Council              |             | Yes           | \$91.00                          | 2.18                          | \$93.18                          | \$93.00                          |                                |            |              |
| 101002    | Truck ( 6-8 tonne )   | Council              |             | Yes           | \$105.00                         | 2.52                          | \$107.52                         | \$107.50                         |                                |            |              |
| 101002    | Truck ( 8 plus tonne single axle )  | Council              |             | Yes           | \$164.00                         | 3.94                          | \$167.94                         | \$167.50                         |                                |            |              |
| 101002    | Truck ( 8 plus tonne dual axle )  | Council              |             | Yes           | \$195.35                         | 4.69                          | \$200.04                         | \$200.00                         |                                |            |              |
| 101002    | Truck ( semi trailer 20m³ capacity )  | Council              |             | Yes           | \$375.20                         | 9.00                          | \$384.20                         | \$384.00                         |                                |            |              |
| 101002    | Bulk Bins ( 3m³ or less )   | Council              |             | Yes           | \$76.75                          | 1.84                          | \$78.59                          | \$78.50                          |                                |            |              |
| 101002    | Bulk Bin ( 3m³- 6m³ )   | Council              |             | Yes           | \$91.00                          | 2.18                          | \$93.18                          | \$93.00                          |                                |            |              |
| 101002    | Bulk Bin ( 6m³-10m³ )   | Council              |             | Yes           | \$106.00                         | 2.54                          | \$108.54                         | \$108.50                         |                                |            |              |
| 101002    | Bulk Bin ( exceeding 10m³ )   | Council              |             | Yes           | \$195.00                         | 4.68                          | \$199.68                         | \$200.00                         |                                |            |              |
| 101002    | Asbestos Sheets - 2 m2 or less  | Council              |             | Yes           | \$27.00                          | 0.65                          | \$27.65                          | \$27.50                          |                                |            |              |
| 101002    | Asbestos - 1 m³ ; Minimum Charge  | Council              |             | Yes           | \$195.35                         | 4.69                          | \$200.04                         | \$200.00                         |                                |            | Minimum      |
| 101002    | Asbestos per m³ following initial 1m³   | Council              |             | Yes           | \$32.60                          | 0.78                          | \$33.38                          | \$33.30                          |                                |            |              |
| 101002    | Plastic Drums (not included in drum muster collection)  | Council              |             | Yes           | \$8.30                           | 0.20                          | \$8.50                           | \$8.50                           |                                |            | Per 20 litre |
| 101002    | Greenwaste: Van - Utility - Trailer ( not exceeding 1.8m x 1.2m )   | Council              |             |               | Free                             |                               | FREE                             | FREE                             |                                |            |              |
| 101002    | White Goods Degassing (Fridge, Air Conditioner)   | Council              |             | Yes           | \$41.65                          | 1.00                          | \$42.65                          | \$42.50                          |                                |            |              |
| 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   |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
|           | <b>RECYCLING FROM COMMERCIAL PREMISES</b>   |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
| 101002    | small trailer 1.2 x 1.8 x .5 (i.e. 1 cubic metre)   | Council              |             | Yes           | \$17.00                          | 0.41                          | \$17.41                          | \$17.50                          |                                |            |              |
| 101002    | large trailer (2 cubic metres)  | Council              |             | Yes           | \$37.50                          | 0.90                          | \$38.40                          | \$38.50                          |                                |            |              |
|           | <b>SEPTIC DISPOSALS/LIQUID WASTE -</b>  |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
| 101002    | Liquid Waste originating from outside Shire of Boyup Brook  | Council              |             | Yes           | \$72.50                          | 1.74                          | \$74.24                          | \$74.20                          |                                |            | per m3       |
| 101002    | Liquid Waste from Shire of Boyup Brook  | Council              |             | Yes           | \$12.50                          | 0.30                          | \$12.80                          | \$12.80                          |                                |            | per m3       |
| 101002    | Portable Ablution Block hire - 6 x pans + urinal (week minimum)   | Council              |             | Yes           | \$72.50                          | 1.74                          | \$74.24                          | \$74.20                          |                                |            | per day      |
| 101002    | Ablution block pump out fee   | Council              |             | Yes           | At cost + 30% administration fee |                               | At cost + 30% administration fee | At cost + 30% administration fee |                                |            |              |
| 180114    | <b>BOND</b> - per ablation block  | Council              |             | No            | \$372.00                         | 8.93                          | \$380.93                         | \$380.00                         |                                |            |              |
|           | <b>Town Planning</b>  |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
|           | <b>Pursuant to Town Planning (Local Government Planning Fees) &amp; Development Regulations 2009</b>  |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
|           | <b>Fees to be paid at the time of application are as follows:</b>   |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
|           | Determining a development application (other than for an extractive industry) where the estimated cost of the development is  |                      |             |               |                                  |                               |                                  |                                  |                                |            |              |
| 105001    | 1(a) not more than \$50,000   | Statutory            |             | No            | \$147.00                         | \$0.00                        | \$147.00                         | \$147.00                         |                                |            |              |



| Area/Code | Description  | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25                                    | Proposed increase 2025-26 (A) | Suggested Fees 2025-26                                    | Proposed Increase 2025-26 (B)                             | Adopted Fees & Charges 2025-26 | Suggested2 | Notes  |
|-----------|--|----------------------|-------------|---------------|---|-------------------------------|---|---|--------------------------------|------------|--|
| 105001    | 1(b) more than \$50,000 but not more than \$500,000  | Statutory            |             | No            | 0.32% of the estimated cost of development                | \$0.00                        | 0.32% of the estimated cost of development                | 0.32% of the estimated cost of development                |                                |            | Schedule 2, <i>Planning and Development Regulations 2009</i> |
| 105001    | 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     | \$0.00                        | \$1,700 + 0.257% for every \$1 in excess of \$500,000     | \$1,700 + 0.257% for every \$1 in excess of \$500,000     |                                |            |  |
| 105001    | 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 | \$0.00                        | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million |                                |            |  |
| 105001    | 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  | \$0.00                        | \$12,633 + 0.123% for every \$1 in excess of \$5 million  | \$12,633 + 0.123% for every \$1 in excess of \$5 million  |                                |            |  |
| 105001    | 1(f) more than \$21.5 million  | Statutory            |             | No            | \$34,196.00   | 0.00                          | \$34,196.00   | \$34,196.00   |                                |            |  |
|           | <b>Penalty fee for Retrospective Approvals shall be 3 x the calculated Planning Fee</b><br><i>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)</i> |                      |             |               |   |                               |   |   |                                |            | Schedule 2, <i>Planning and Development Regulations 2009</i> |
| 105001    | 3. Determining an application for extractive industry where the development has not commenced or been carried out.   | Statutory            |             | No            | \$739.00  | 0.00                          | \$739.00  | \$739.00  |                                |            |  |
| 105001    | 4. Determining an application for extractive industry where the development has commenced or been carried out.   | Statutory            |             | No            | The Fee in item1 plus, by way of penalty, twice that fee  |                               | The Fee in item1 plus, by way of penalty, twice that fee  | The Fee in item1 plus, by way of penalty, twice that fee  |                                |            | Schedule 2, <i>Planning and Development Regulations 2009</i> |
|           |  |                      |             |               |   |                               |   |   |                                |            |  |
| 105002    | 5A. Determining an application to amend or cancel development approval   | Statutory            |             | No            | \$295.00  | 0.00                          | \$295.00  | \$295.00  |                                |            |  |
|           | 5. Providing a subdivision clearance for ;   |                      |             |               |   |                               |   |   |                                |            |  |
| 105002    | 5 (a) Not more than 5 lots; Charge per Lot   | Statutory            |             | No            | \$73.00   | 0.00                          | \$73.00   | \$73.00   |                                |            | Per Lot  |
| 105002    | 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 plus \$35 per Lot >5                                 | 0.00                          | \$73.00   | \$73 plus \$35 per Lot >5                                 |                                |            | first 5 lots then \$35.00 per Lot                            |
| 105002    | 5. (c) More than 195 lots  | Statutory            |             | No            | \$7,393.00  | 0.00                          | \$7,393.00  | \$7,393.00  |                                |            |  |
|           |  |                      |             |               |   |                               |   |   |                                |            |  |
| 105001    | 6. Determining an initial application for home occupation where the home occupation has not commenced.   | Statutory            |             | No            | \$222.00  | 0.00                          | \$222.00  | \$222.00  |                                |            |  |
| 105001    | 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      |                               | Fee in item 6 plus by way of penalty, twice that fee      | Fee in item 6 plus by way of penalty, twice that fee      |                                |            | Schedule 2, <i>Planning and Development Regulations 2009</i> |
| 105001    | 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   | 0.00                          | \$73.00   | \$73.00   |                                |            |  |
| 105001    | 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 8 plus by way of penalty, twice that fee      |                               | Fee in item 8 plus by way of penalty, twice that fee      | Fee in item 8 plus by way of penalty, twice that fee      |                                |            |  |
| 105001    | 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   | Statutory            |             | No            | \$295.00  | 0.00                          | \$295.00  | \$295.00  |                                |            |  |
| 105001    | 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   | Statutory            |             | No            | The fee in item 10 plus by way of penalty, twice that fee |                               | The fee in item 10 plus by way of penalty, twice that fee | The fee in item 10 plus by way of penalty, twice that fee |                                |            |  |
| 105001    | 12. Providing a zoning certificate   | Statutory            |             | No            | \$73.00   | 0.00                          | \$73.00   | \$73.00   |                                |            |  |
| 105001    | 13. Replying to a property settlement questionnaire  | Statutory            |             | No            | \$73.00   | 0.00                          | \$73.00   | \$73.00   |                                |            |  |
| 105001    | 14. Providing written planning advice  | Statutory            |             | No            | \$73.00   | 0.00                          | \$73.00   | \$73.00   |                                |            |  |

| Area/Code | Description   | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25                                 | Proposed increase 2025-26 (A) | Suggested Fees 2025-26                                 | Proposed Increase 2025-26 (B)                          | Adopted Fees & Charges 2025-26 | Suggested2 | Notes           |
|-----------|---|----------------------|-------------|---------------|--|-------------------------------|--|--|--------------------------------|------------|-----------------|
|           | <b>Amendments to Planning Applications</b>  |                      |             |               |  |                               |  |  |                                |            |                 |
| 105001    | Minor Amendment fee estimate  | Statutory            |             | Yes           | If amendment not initiated by Council \$500 refunded   |                               | If amendment not initiated by Council \$500 refunded   | If amendment not initiated by Council \$500 refunded   |                                |            |                 |
| 105001    | Major Amendment fee estimate  | Statutory            |             | Yes           | If amendment not initiated by Council \$2,000 refunded |                               | If amendment not initiated by Council \$2,000 refunded | 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. |                      |             |               |  |                               |  |  |                                |            |                 |
| 105001    | Executive/Shire Planner (per hour or part thereof)  | Council              |             | Yes           | \$95.00  | 2.28                          | \$97.28  | \$97.20  |                                |            | \$6.16 LGA 1995 |
| 105001    | Manager/Senior Planner (per hour or part thereof)   | Council              |             | Yes           | \$71.00  | 1.70                          | \$72.70  | \$72.70  |                                |            | \$6.16 LGA 1996 |
| 105001    | Planning Officer, Environmental Health Officer or other officer with qualifications relevant to request (per hour or part thereof)  | Council              |             | Yes           | \$40.00  | 0.96                          | \$40.96  | \$40.50  |                                |            | \$6.16 LGA 1997 |
| 105001    | Other staff (per hour or part thereof)  | Council              |             | Yes           | \$49.50  | 1.19                          | \$50.69  | \$50.60  |                                |            | \$6.16 LGA 1998 |
| 105001    | Secretary/administration (per hour or part thereof)   | Council              |             | Yes           | \$32.80  | 0.79                          | \$33.59  | \$33.55  |                                |            | \$6.16 LGA 1999 |
|           | <b>[NB: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]</b>   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | <b>Structure Plans</b>  |                      |             |               |  |                               |  |  |                                |            |                 |
|           | <b>Advertising Costs</b>  |                      |             |               |  |                               |  |  |                                |            |                 |
| 105001    | · Local newspaper;  | Council              |             | Yes           | 100% Cost Recovery                                     |                               | 100% Cost Recovery                                     | 100% Cost Recovery                                     |                                |            |                 |
| 105001    | · West Australian; or   | Council              |             | Yes           | 100% Cost Recovery                                     |                               | 100% Cost Recovery                                     | 100% Cost Recovery                                     |                                |            |                 |
| 105001    | · Government Gazette.   | Council              |             | Yes           | 100% Cost Recovery                                     |                               | 100% Cost Recovery                                     | 100% Cost Recovery                                     |                                |            |                 |
|           | <b>Goods and Services Tax (GST)</b>   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | The Goods and Services Tax (GST) <u>does not</u> apply to the following compulsory Planning Fees:-  |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · development applications;   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · subdivision clearances;   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · home occupations;   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · change of use; or   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · zoning certificates.  |                      |             |               |  |                               |  |  |                                |            |                 |
|           | The Goods and Services Tax (GST) <u>does</u> apply to the following Planning Services:-   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · property settlement questionnaires;   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · written planning advice,  |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · scheme amendments; and  |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · structure plans.  |                      |             |               |  |                               |  |  |                                |            |                 |
|           |   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | <b>PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)</b>   |                      |             |               |  |                               |  |  |                                |            |                 |
| 105001    | Local Newspaper Advertising   | Council              |             | Yes           | 100% Cost Recovery                                     |                               | 100% Cost Recovery                                     | 100% Cost Recovery                                     |                                |            |                 |
|           | <b>Notes:</b>   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)   |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers                     |                      |             |               |  |                               |  |  |                                |            |                 |
|           | · Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application fees set out in Part 1.     |                      |             |               |  |                               |  |  |                                |            |                 |
|           | <b>OTHER FEES ADDRESSING APPLICATIONS PROCESSED BY PLANNING DEPARTMENT BUT CONCERN ISSUES NOT APPLICABLE TO TOWN PLANNING AND DEVELOPMENT ACT</b>   |                      |             |               |  |                               |  |  |                                |            |                 |

| Area/Code | Description   | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25    | Proposed increase 2025-26 (A) | Suggested Fees 2025-26      | Proposed Increase 2025-26 (B) | Adopted Fees & Charges 2025-26 | Suggested2 | Notes |
|-----------|---|----------------------|-------------|---------------|---------------------------|-------------------------------|-----------------------------|-------------------------------|--------------------------------|------------|-------|
| 125005    | 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            | \$783.50                  | 18.80                         | \$802.30                    | \$802.30                      |                                |            |       |
| 146001    | Copy of Town Planning Scheme Text (includes GST)  | Council              |             | Yes           | \$36.00                   | 0.86                          | \$36.86                     | \$36.80                       |                                |            |       |
| 146001    | Copy of Local Planning Strategy (colour)(includes GST)  | Council              |             | Yes           | \$171.00                  | 4.10                          | \$175.10                    | \$175.00                      |                                |            |       |
|           | Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation):   |                      |             |               |                           |                               |                             |                               |                                |            |       |
| 105001    | Where building is located within Shire of Boyup Brook:  | Council              |             | Yes           | \$311.00                  | 7.46                          | \$318.46                    | \$318.00                      |                                |            |       |
| 105001    | Where building is located within South-West Region:   | Council              |             | Yes           | \$546.00                  | 13.10                         | \$559.10                    | \$559.00                      |                                |            |       |
| 105001    | Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:   | Council              |             | Yes           | \$1,067.00                | 25.61                         | \$1,092.61                  | \$1,092.60                    |                                |            |       |
| 105001    | Where building is located greater than 3 hours drive from Boyup Brook: (including travelling, inspection time) (per hour or part thereof)   | Council              |             | Yes           | \$157.00                  | 3.77                          | \$160.77                    | \$160.55                      |                                |            |       |
|           |   |                      |             |               |                           |                               |                             |                               |                                |            |       |
|           | <b>Planning/Development Bonds:</b>  |                      |             |               |                           |                               |                             |                               |                                |            |       |
| 180118    | Relocated Dwellings   | Council              |             | No            | \$5,970.00                | 143.28                        | \$6,113.28                  | \$6,113.00                    |                                |            |       |
| 180118    | Relocated Outbuildings  | Council              |             | No            | \$615.00                  | 14.76                         | \$629.76                    | \$629.75                      |                                |            |       |
|           |   |                      |             |               |                           |                               |                             |                               |                                |            |       |
|           | <b>Boyup Brook Cemetery</b>   |                      |             |               |                           |                               |                             |                               |                                |            |       |
| 106002    | Grant of Right of Burial  | Council              |             | No            |                           | 0.00                          | \$385.00                    |                               |                                |            |       |
|           |   |                      |             |               |                           |                               |                             |                               |                                |            |       |
| 106002    | Copy of Grant of Right of Burial  | Council              |             | No            | \$28.00                   | 0.67                          | \$28.67                     | \$28.50                       |                                |            |       |
| 106002    | Renewal of Grant of Right of Burial   | Council              |             | No            | \$97.70                   | 2.34                          | \$100.04                    | \$100.00                      |                                |            |       |
| 106002    | Transfer of Grant of Right of Burial  | Council              |             | No            | \$97.70                   | 2.34                          | \$100.05                    | \$100.00                      |                                |            |       |
|           | <b>Burials- (Add Grant of Right of Burial if Required)</b>  |                      |             |               |                           |                               |                             |                               |                                |            |       |
| 106001    | Interment in grave to depth of 2.13m depth manual dig   | Council              |             | Yes           |                           | 0.00                          | Cost of Contractor plus 30% | Cost of Contractor plus 30%   |                                |            |       |
| 106001    | Interment in grave to depth of 2.13m depth  | Council              |             | Yes           | \$1,560.00                | 37.44                         | Cost of Contractor plus 30% | Cost of Contractor plus 30%   |                                |            |       |
| 106001    | Reopening Fees for Interment in existing grave  |                      |             |               |                           |                               | Cost of Contractor plus 30% | Cost of Contractor plus 30%   |                                |            |       |
| 106001    | Interment of a child (under 13 years) including registration fee  | Council              |             | Yes           | \$619.00                  | 14.86                         | \$633.86                    | \$633.00                      |                                |            |       |
| 106001    | Interment of any stillborn child in ground set aside for that purpose [includes Res. Fee]   | Council              |             | Yes           | \$320.00                  | 7.68                          | \$327.68                    | \$327.00                      |                                |            |       |
|           |   |                      |             |               |                           |                               |                             |                               |                                |            |       |
|           | <b>Extra Charges</b>  |                      |             |               |                           |                               |                             |                               |                                |            |       |
| 106001    | Additional Fee for Interment on a Saturday, Sunday or Public Holiday  | Council              |             | Yes           | \$491.00                  | 11.78                         | \$502.78                    | \$502.00                      |                                |            |       |
| 106001    | Grant of Right reservation fee of specific site (Reserve for 25 Yrs)  | Council              |             | No            | \$374.00                  | 8.98                          | \$382.98                    | \$385.00                      |                                |            |       |
| 106003    | Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment; Undertakers are to arrange such matters)  | Council              |             | Yes           | \$113.00                  | 2.71                          | \$115.71                    | \$115.00                      |                                |            |       |
| 106002    | Administration fee-Re-open Grave for 2nd interment  | Council              |             | Yes           | \$113.00                  | 2.71                          | \$115.71                    | \$115.00                      |                                |            |       |
|           |   |                      |             |               |                           |                               |                             |                               |                                |            |       |
|           | <b>Placement of Ashes in the Niche Wall</b>   |                      |             |               |                           |                               |                             |                               |                                |            |       |
| 106004    | Placement in single niche including standard bronze plaque and inscription  | Council              |             | Yes           | \$574.00                  | 13.78                         | \$587.78                    | \$588.00                      |                                |            |       |
| 106004    | Placement in double niche including standard bronze plaque and first inscription  | Council              |             | Yes           | \$818.00                  | 19.63                         | \$837.63                    | \$837.00                      |                                |            |       |
| 106004    | Placement of second Ashes into double niche including attachable bronze plaque and inscription  | Council              |             | Yes           | \$297.00                  | 7.13                          | \$304.13                    | \$304.00                      |                                |            |       |
| 107008    | Reservation of specific site in Niche Wall  | Council              |             | Yes           | \$180.00                  | 4.32                          | \$184.32                    | \$185.00                      |                                |            |       |
| 106002    | Vase of Perpetual Emblem Attachment   | Council              |             | Yes           | Actual cost of attachment |                               | Actual cost of attachment   | Actual cost of attachment     |                                |            |       |
|           |   |                      |             |               |                           |                               |                             |                               |                                |            |       |
|           | <b>Placement of Ashes into a Grave</b>  |                      |             |               |                           |                               |                             |                               |                                |            |       |
| 106004    | Placement of Ashes into existing gravesite  | Council              |             | Yes           | \$300.00                  | 7.20                          | \$307.20                    | \$307.00                      |                                |            |       |
| 106004    | Place Ashes into new gravesite [+ Res. Fee: See Above]  | Council              |             | Yes           | \$300.00                  | 7.20                          | \$307.20                    | \$307.00                      |                                |            |       |
| 106004    | Transfer of Ashes to a new position (plus cost of plaques if required) [Note: This fee does not include new Plaque]   | Council              |             | Yes           | \$300.00                  | 7.20                          | \$307.20                    | \$307.00                      |                                |            |       |
| 106004    | Removal of Ashes from Cemetery to authorised family member  | Council              |             | Yes           | \$185.00                  | 4.44                          | \$189.44                    | \$190.00                      |                                |            |       |

| Area/Code | Description   | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25 | Proposed increase 2025-26 (A) | Suggested Fees 2025-26  | Proposed Increase 2025-26 (B)                                       | Adopted Fees & Charges 2025-26 | Suggested2 | Notes                    |
|-----------|---|----------------------|-------------|---------------|------------------------|-------------------------------|---|---|--------------------------------|------------|--------------------------|
|           | <b>Miscellaneous Fees</b>   |                      |             |               |                        |                               |   |   |                                |            |                          |
| 106004    | Funeral Directors Annual Licence Fee  | Council              |             | Yes           | \$187.00               | 4.49                          | \$191.49  | \$191.50  |                                |            |                          |
| 106004    | Funeral Directors Single Funeral Permit (Applicable to Non-Licence Holders)   | Council              |             | Yes           | \$112.50               | 2.70                          | \$115.20  | \$115.20  |                                |            |                          |
| 106004    | Monumental Masons Annual Licence Fee  | Council              |             | Yes           | \$187.00               | 4.49                          | \$191.49  | \$191.50  |                                |            |                          |
| 106004    | Monumental Masons - Installing a new headstone/monument   | Council              |             | Yes           | \$112.50               | 2.70                          | \$115.20  | \$115.20  |                                |            |                          |
| 106004    | Placement and Registration of Plaque (No ashes)   | Council              |             | Yes           | \$574.00               | 13.78                         | \$587.78  | \$587.00  |                                |            |                          |
|           | <b>Recreation &amp; Culture</b>   | <b>Schedule 11</b>   |             |               |                        |                               |   |   |                                |            |                          |
|           | <b>Boyup Brook Hall Hire</b>  |                      |             |               |                        |                               |   |   |                                |            |                          |
|           | [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]  |                      |             |               |                        |                               |   |   |                                |            |                          |
| 180116    | [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.] | Council              |             | No            | \$200.00               | 4.80                          | \$204.80  | \$200.00  |                                |            |                          |
| 180116    | [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.]           | Council              |             | No            | \$400.00               | 9.60                          | \$409.60  | \$400.00  |                                |            |                          |
|           | <b>BOOKINGS ESSENTIAL TO SECURE DATES</b>   |                      |             |               |                        |                               |   |   |                                |            |                          |
| 111001    | Cleaning charges - where hired facility is not cleaned sufficiently by user (Per Hour)<br>Applicable to all Shire buildings   | Council              |             | Yes           | \$60.00                | 1.44                          | \$61.44   | \$61.25   |                                |            | per hour or part thereof |
|           | <b>Stage Shows; Balls; Weddings; Other Hiring's</b>   |                      |             |               |                        |                               |   |   |                                |            |                          |
| 111001    | Hire Charge   | Council              |             | Yes           | Free                   |                               |   | \$ 340.00   |                                |            |                          |
|           | <b>NFP Community Groups [50% of Standard Hire]</b>  |                      |             |               |                        |                               |   |   |                                |            |                          |
| 111001    | Hire Charge   | Council              |             | Yes           | Free                   |                               |   | \$ 170.00   |                                |            |                          |
|           | <b>Badminton/Gym/Aerobics &amp; Like Activities</b>   |                      |             |               |                        |                               |   |   |                                |            |                          |
| 111001    | Hire Charge   | Council              |             | Yes           | Free                   |                               | \$13.00 for first hour & \$4.65 per hour or part thereof thereafter | \$13.00 for first hour & \$4.65 per hour or part thereof thereafter |                                |            |                          |
|           | <b>Rehearsals ( per occasion)</b>   |                      |             |               |                        |                               |   |   |                                |            |                          |
|           | <b>Hire of Boyup Brook Hall Front Consultation Rooms - Bookings essential to secure dates</b>   |                      |             |               |                        |                               |   |   |                                |            |                          |
|           | <b>Bond for Hire of Front Consultation Room</b>   |                      |             |               |                        |                               |   | \$ 100.00   |                                |            |                          |
| 111001    | Front Consultation Rooms (Monthly Hire) per month   | Council              |             | Yes           | Free                   |                               | \$ 85.00  | \$ 50.00  |                                |            |                          |
| 111001    | Front Consultation Rooms (Daily Hire) per day - ad hoc  | Council              |             | Yes           |                        |                               | \$25.00   | \$ 20.00  |                                |            |                          |
| 111001    | Front Consultation Rooms NFP & Community Groups   | Council              |             | Yes           |                        |                               |   | FREE  |                                |            |                          |
|           | <b>Kitchen Only [Bond still applies]</b>  |                      |             |               |                        |                               |   |   |                                |            |                          |
| 111001    | <b>Commercial Hire (per half day)</b>   | Council              |             | Yes           | \$23.00                | 0.55                          | \$23.55   | \$23.50   |                                |            |                          |
| 111001    | Hire Charge 1/2 day (prior to or after midday)  | Council              |             | Yes           | Free                   |                               | \$ 26.00  | \$ 26.00  |                                |            |                          |
| 111001    | Hire Charge full day  | Council              |             | Yes           | Free                   |                               | \$ 53.00  | \$ 53.00  |                                |            |                          |
|           | <b>Stage, Bar, Other</b>  |                      |             |               |                        |                               |   |   |                                |            |                          |
| 111001    | Charge for each area  | Council              |             | Yes           | Free                   |                               | \$ 53.00  | \$ 53.00  |                                |            |                          |
|           | <b>Public Meetings (no kitchen)</b>   |                      |             |               |                        |                               |   |   |                                |            |                          |
| 111001    | Hire Charge   | Council              |             | Yes           | Free                   |                               | \$ 167.00   | \$ 167.00   |                                |            |                          |
|           | <b>Council Chambers Hire - with CEO Approval</b>  |                      |             |               |                        |                               |   |   |                                |            |                          |
| 180116    | [Note 1: For prospective hires not subject to an Alcohol License, for the Council Chambers (previously 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.]                     | Council              |             | No            | \$200.00               | 4.80                          | \$204.80  | \$200.00  |                                |            |                          |
| 180116    | [Note 2: For prospective hires with an Alcohol License, the Council Chambers (previously 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.]                                   | Council              |             | No            | \$400.00               | 9.60                          | \$409.60  | \$400.00  |                                |            |                          |
| 111001    | Daily use (not including kitchen)   | Council              |             | Yes           | Free                   |                               | \$ -  | \$ 350.00   |                                |            |                          |
| 111001    | Half Day Use (not including kitchen)  |                      |             |               |                        |                               |   | \$ 200.00   |                                |            |                          |

| Area/Code | Description   | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25                               | Proposed increase 2025-26 (A)                      | Suggested Fees 2025-26                               | Proposed Increase 2025-26 (B) | Adopted Fees & Charges 2025-26 | Suggested2 | Notes                    |
|-----------|---|----------------------|-------------|---------------|--|--|--|-------------------------------|--------------------------------|------------|--------------------------|
| 111001    | Not for Profits Community Groups (50% of Standard Hire) (not including kitchen)   |                      |             |               |  |  |  |                               |                                |            |                          |
| 111001    | Night use (not including kitchen)   | Council              |             | Yes           | Free   |  |  | \$ 350.00                     |                                |            |                          |
|           | <b>Recreation and Sporting Venues</b>   |                      |             |               |  |  |  |                               |                                |            |                          |
| 113003    | Fee for leaving the lights on at recreation facilities following conclusion of event  |                      |             |               | \$110.50   | 2.65   | \$113.15   | \$113.00                      |                                |            | per hour or part thereof |
| 113003    | Cleaning charges - where hired facility is not cleaned sufficiently by user (per hour)  |                      |             |               | \$60.00  | 1.44   | \$61.44  | \$61.25                       |                                |            |                          |
| 113003    | Boyup Brook Football Club per season  | Council              |             | Yes           | \$1,159.00   | 27.82  | \$1,186.82   | \$1,186.00                    |                                |            |                          |
| 113003    | Boyup Brook Hockey per season   | Council              |             | Yes           | \$579.50   | 13.91  | \$593.41   | \$593.25                      |                                |            |                          |
| 113003    | Boyup Brook Cricket Club per season   | Council              |             | Yes           | \$579.50   | 13.91  | \$593.41   | \$593.25                      |                                |            |                          |
| 113003    | Boyup Brook Juniors Netball per season (when required)  | Council              |             | Yes           | \$579.50   | 13.91  | \$593.41   | \$593.25                      |                                |            |                          |
| 113003    | Boyup Brook Tennis Club per season  | Council              |             | Yes           | \$579.50   | 13.91  | \$593.41   | \$593.25                      |                                |            |                          |
| 113003    | Boyup Brook Swimming Club per season  | Council              |             | Yes           | \$579.50   | 13.91  | \$593.41   | \$593.25                      |                                |            |                          |
| 113003    | Country Music Club of Boyup Brook - Charge for use of Music Park per year   | Council              |             | Yes           | \$882.50   | 21.18  | \$903.68   | \$903.60                      |                                |            |                          |
| 113003    | Music Park (includes stage) per day   | Council              |             | Yes           |  | 0.00   | \$260.00   | \$260.00                      |                                |            |                          |
| 113003    | Music Park (excludes stage) per day   | Council              |             | Yes           | \$79.50  | 1.91   | \$81.41  | \$81.40                       |                                |            |                          |
| 113003    | Other Public Open Space per day   | Council              |             | Yes           | \$143.50   | 3.44   | \$146.94   | \$146.90                      |                                |            |                          |
| 113003    | Oval per day  | Council              |             | Yes           | \$86.00  | 2.06   | \$88.06  | \$88.00                       |                                |            |                          |
| 113003    | Hockey Ablutions - Use of Showers and no other facilities (per person, per use)   | Council              |             | Yes           | \$6.50   | 0.16   | \$6.66   | \$6.65                        |                                |            |                          |
| 113003    | Hockey Ground per day   | Council              |             | Yes           | \$43.00  | 1.03   | \$44.03  | \$44.00                       |                                |            |                          |
|           | <b>Swimming Pool Entry Fees</b>   |                      |             |               |  |  |  |                               |                                |            |                          |
| 112003    | Adult entry   | Council              |             | Yes           | \$6.50   | 0.16   | \$6.66   | \$6.50                        |                                |            |                          |
| 112003    | Spectator entry   | Council              |             | Yes           | \$3.00   | 0.07   | \$3.07   | \$3.00                        |                                |            |                          |
| 112003    | Pensioner Card  | Council              |             | Yes           | \$4.50   | 0.11   | \$4.61   | \$4.50                        |                                |            |                          |
| 112003    | Child entry - under 1 year, up to 5 years - Free  |                      |             |               | Free   |  | FREE   |                               |                                |            |                          |
| 112003    | Child entry – Attending school  | Council              |             | Yes           | \$4.00   | 0.10   | \$4.10   | \$4.00                        |                                |            |                          |
| 112003    | School Group - Entry Fee (accompanying supervising teachers, parents FREE)  | Council              |             | Yes           | \$3.00   | 0.07   | \$3.07   | \$3.00                        |                                |            |                          |
| 112003    | Local School swimming carnivals - supervising teachers, parents   |                      |             |               | Free   |  | FREE   | Free                          |                                |            |                          |
| 112003    | Australia Day - Free Entry all day  | Council              |             |               | BB Residents only                                    |  | FREE   | BB Residents only             |                                |            |                          |
|           | <b>Swimming Pool - Book 10 Tickets</b>  |                      |             |               |  |  |  |                               |                                |            |                          |
| 112004    | Adult   | Council              |             | Yes           | \$50.00  | 1.20   | \$51.20  | \$50.00                       |                                |            |                          |
| 112004    | Child (Attending School) / Non swimmer  | Council              |             | Yes           | \$30.00  | 0.72   | \$30.72  | \$30.00                       |                                |            |                          |
| 112004    | Pensioner   | Council              |             | Yes           | \$35.00  | 0.84   | \$35.84  | \$35.00                       |                                |            |                          |
|           | <b>Swimming Pool - Family Day Pass</b>  |                      |             |               |  |  |  |                               |                                |            |                          |
| 112003    | Family (includes 2 adults and 2 children attending school)  | Council              |             | Yes           | \$15.00  | 0.36   | \$15.36  | \$15.00                       |                                |            |                          |
|           | <b>Swimming Pool Season Tickets - eligible persons as identified on the Season Pass</b>   |                      |             |               |  |  |  |                               |                                |            |                          |
| 112004    | Adult only  | Council              |             | Yes           | \$170.00   | 4.08   | \$174.08   | \$175.00                      |                                |            |                          |
| 112004    | Family, Single - Adult and 1 Child (Attending school)   | Council              |             | Yes           | \$170.00   | 4.08   | \$174.08   | \$175.00                      |                                |            |                          |
| 112004    | Family Single - Adult and more than 1 child (all children attending school) per additional child thereafter (attending school)                                  | Plus \$10<br>Council |             | Yes           | \$171.00 plus \$5.00 for each child attending school | \$6.74 plus \$5.00 for each child attending school | \$171.04 plus \$5.00 for each child attending school | \$175.00                      |                                |            |                          |
| 112004    | Family (includes 2 adults and up to 3 children attending school) per additional child thereafter (attending school)   | Plus \$10<br>Council |             | Yes           | \$300.00   | 7.20   | \$307.20   | \$310.00                      |                                |            |                          |
| 112004    | Family Single - Pension / Senior Card Holder - (Includes 1 Adult & 1 child attending school) Plus \$10 per additional child thereafter (child attending school) | Council              |             | Yes           | \$85.00 plus \$5 per child attending school          | \$87.04 plus \$5 per child attending school        |  | \$87.50                       |                                |            |                          |
| 112004    | Family - Pension / Senior Card Holder (Includes 2 Adults & up to 3 children all attending school) Plus \$10 per additional child thereafter (attending school)  | Council              |             | Yes           |  |  |  | \$155.00                      |                                |            |                          |
| 112004    | Child only - (Over 10 years of age and attending school)  | Council              |             | Yes           | \$85.00  | 2.04   | \$87.04  | \$87.50                       |                                |            |                          |
| 112004    | Single Pensioner / Senior   | Council              |             | Yes           | \$85.00  | 2.04   | \$87.04  | \$87.50                       |                                |            |                          |
| 112004    | Pensioner Couple - with Pension / Senior Cards  | Council              |             | Yes           | \$155.00   | 3.72   | \$158.72   | \$155.00                      |                                |            |                          |
|           | <b>Vacation Swimming Lessons</b>  |                      |             |               |  |  |  |                               |                                |            |                          |
| 112008    | Parent / Carer (non-swimmer) entry 7 Day pass   | Council              |             | Yes           | \$14.00  | 0.34   | \$14.34  | \$17.50                       |                                |            |                          |
| 112008    | Child (6 - 17 yrs) 7 Day Pass   | Council              |             | Yes           | \$17.50  | 0.42   | \$17.92  | \$21.00                       |                                |            |                          |

| Area/Code | Description  | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25             | Proposed increase 2025-26 (A)  | Suggested Fees 2025-26           | Proposed Increase 2025-26 (B)            | Adopted Fees & Charges 2025-26 | Suggested2 | Notes                  |
|-----------|--|----------------------|-------------|---------------|------------------------------------|--------------------------------|----------------------------------|--|--------------------------------|------------|------------------------|
|           | <b>Other</b>   |                      |             |               |                                    |                                |                                  |  |                                |            |                        |
| 112005    | Private Hire - Available upon prior arrangements made with Swimming Pool Manager   | Council              |             | Yes           | \$104.00                           | 2.50                           | \$106.50                         | \$106.00                                 |                                |            |                        |
| 112005    | Private Hire - Inflatables (min 2hours) - Pool operating hours (Includes 2 lifeguards)   | Council              |             | Yes           | \$275.00                           | 6.60                           | \$281.60                         | \$281.00                                 |                                |            |                        |
| 112005    | Private Hire - Inflatables (min 2hours) - Pool NON operating hours (includes 2 lifeguards) eg Saturday/Sunday 9am to 12pm. Subject to conditions | Council              |             | Yes           | \$440.00                           | 10.56                          | \$450.56                         | \$450.00                                 |                                |            |                        |
| 112005    | Mat Hire [maximum period = 1 hour]   | Council              |             | Yes           | \$0.00                             | 0.00                           | \$0.00                           | \$0.00                                   |                                |            |                        |
| 112005    | Use of Showers and no other swimming pool facilities   | Council              |             | Yes           | \$6.00                             | 0.14                           | \$6.14                           | \$6.00                                   |                                |            |                        |
| 112007    | Water Aerobics (entry not included)  | Council              |             | Yes           | \$7.50                             | 0.18                           | \$7.68                           | \$7.50                                   |                                |            | Per Session            |
| 112007    | Water Aerobics - 10 class pass (entry not included)  | Council              |             | Yes           | \$70.00                            | 1.68                           | \$71.68                          | \$70.00                                  |                                |            | 10 Sessions            |
| 112007    | Private Swimming Lessons (Minimum Participants) \$12/session   | Council              |             | Yes           | \$10 a session usually 6-8 lessons | 1.44                           | \$12.00                          | \$12.00                                  |                                |            | Minimum 4 participants |
|           | Concession will be given to holders of pension and senior cards (not health care cards)  |                      |             |               |                                    |                                |                                  |  |                                |            |                        |
|           |  |                      |             |               |                                    |                                |                                  |  |                                |            |                        |
|           | <b>Boyup Brook Community Gym</b>   |                      |             |               |                                    |                                |                                  |  |                                |            |                        |
| 112006    | Casual (daily pass)  | Council              |             | Yes           | \$10.00                            | 0.24                           | \$10.24                          | \$10.00                                  |                                |            |                        |
| 112006    | 3 month Adult  | Council              |             | Yes           | \$125.00                           | 3.00                           | \$128.00                         | \$128.00                                 |                                |            |                        |
| 112006    | 3 month Pensioner / Concession   | Council              |             | Yes           | \$62.50                            | 1.50                           | \$64.00                          | \$64.00                                  |                                |            |                        |
| 112006    | 3 month Youth (14-17 years)  | Council              |             | Yes           | \$62.50                            | 1.50                           | \$64.00                          | \$64.00                                  |                                |            |                        |
| 112006    | 6 month Adult  | Council              |             | Yes           | \$240.00                           | 5.76                           | \$245.76                         | \$245.00                                 |                                |            |                        |
| 112006    | 6 month Pensioner / Concession   | Council              |             | Yes           | \$112.50                           | 2.70                           | \$115.20                         | \$115.00                                 |                                |            |                        |
| 112006    | 6 month Youth (14-17 years)  | Council              |             | Yes           | \$112.50                           | 2.70                           | \$115.20                         | \$115.00                                 |                                |            |                        |
| 112006    | 12 month adult (pay in full 10 months for 12 months)   | Council              |             | Yes           | \$350.00                           | 8.40                           | \$358.40                         | \$358.00                                 |                                |            |                        |
| 112006    | 12 month pensioner / concession (pay in full 10 months for 12 months)  | Council              |             | Yes           | \$175.00                           | 4.20                           | \$179.20                         | \$179.00                                 |                                |            |                        |
| 112006    | 12 month youth (pay in full 10 months for 12 months) FREE for guardian   | Council              |             | Yes           | \$175.00                           | 4.20                           | \$179.20                         | \$179.00                                 |                                |            |                        |
| 112006    | Family 2 x adult plus child (14-17 years)  | Council              |             | Yes           | \$474.00 plus \$20.00 per child    | \$11.38 plus \$20.00 per child | \$485.38 plus \$20.00 per child  | \$485.00 plus \$25.00 per child          |                                |            |                        |
| 112006    | Single family 1 x adult plus child (14-17 years)   | Council              |             | Yes           | \$317.00 plus \$20.00 per child    | \$7.60 plus \$20.00 per child  | \$324.60 plus \$20.00 per child  | \$324.00 plus \$25.00 per child          |                                |            |                        |
| 112006    | Single family concession plus child (14-17 years)  | Council              |             | Yes           | \$158.00 plus \$20.00 per child    | \$3.79 plus \$20.00 per child  | \$161.79 plus \$20.00 per child  | \$161.00 plus \$25.00 per child          |                                |            |                        |
| 112006    | School group entry fee (per child)   | Council              |             | Yes           | \$3.50                             | 0.07                           | \$3.57                           | \$3.00                                   |                                |            |                        |
| 112006    | Professional membership (clients require membership) per year  | Council              |             | Yes           | \$386.00                           | 8.90                           | \$394.90                         | \$395.00                                 |                                |            |                        |
| 112006    | Corporate membership (5 or more employees)   | Council              |             | Yes           | 25% Discount                       |                                | 25% discount                     | 25% Discount                             |                                |            |                        |
| 112006    | Services membership  | Council              |             | Yes           | 25% Discount                       |                                | 25% discount                     | 25% Discount                             |                                |            |                        |
| 112006    | 2 x Adults 12 month Pass   | Council              |             | Yes           | \$474.00                           | 11.38                          | \$485.38                         | \$485.00                                 |                                |            |                        |
| 112006    | Adult Swimming Pool Pass Plus 12 month Gym Membership  | Council              |             | Yes           |                                    |                                |                                  | only on full paying membership discounts |                                |            |                        |
|           |  |                      |             |               |                                    |                                |                                  |  |                                |            |                        |
|           | <b>Works &amp; Services Department</b>   | <b>Schedule 12</b>   |             |               |                                    |                                |                                  |  |                                |            |                        |
|           | <b>Works &amp; Services Charges (Inclusive of GST)</b>   |                      |             |               |                                    |                                |                                  |  |                                |            |                        |
| 125005    | Application for Temporary Road Closure   | Council              |             | No            | \$90.00                            | 2.16                           | \$92.16                          | \$92.00                                  |                                |            |                        |
| 125005    | Administration Fee - Heavy Haulage Approval  | Council              |             | No            | \$198.00                           | 4.75                           | \$202.75                         | \$202.75                                 |                                |            |                        |
| 125005    | Administration Fee - Heavy Haulage Approval Renewal  | Council              |             | No            | \$198.00                           | 4.75                           | \$202.75                         | \$202.75                                 |                                |            |                        |
| 125005    | Approval of Road & Drainage Plans for Sub-Divisions  | Council              |             | Yes           | 1.5% of Construction Costs + GST   |                                | 1.5% of Construction Costs + GST | 1.5% of Construction Costs + GST         |                                |            |                        |
|           | <b>Residential Crossovers (Inclusive of GST)</b>   |                      |             |               |                                    |                                |                                  |  |                                |            |                        |
|           | <b>Shire Contribution</b>  |                      |             |               |                                    |                                |                                  |  |                                |            |                        |
|           | <b>(Note to receive a contribution the crossover must be built in accordance with Shire specifications)</b>                                      |                      |             |               |                                    |                                |                                  |  |                                |            |                        |

| Area/Code | Description   | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25 | Proposed increase 2025-26 (A) | Suggested Fees 2025-26 | Proposed Increase 2025-26 (B) | Adopted Fees & Charges 2025-26 | Suggested2 | Notes |
|-----------|---|----------------------|-------------|---------------|------------------------|-------------------------------|------------------------|-------------------------------|--------------------------------|------------|-------|
| 122111    | Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of  | Council              |             | Yes           | \$1,340.00             | 32.16                         | \$1,372.16             | \$1,372.00                    |                                |            |       |
| 122111    | Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of   | Council              |             | Yes           | \$1,340.00             | 32.16                         | \$1,372.16             | \$1,372.00                    |                                |            |       |
| 122111    | Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of  | Council              |             | Yes           | \$1,116.00             | 26.78                         | \$1,142.78             | \$1,142.75                    |                                |            |       |
| 122111    | Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of  | Council              |             | Yes           | \$1,230.00             | 29.52                         | \$1,259.52             | \$1,259.50                    |                                |            |       |
| 122111    | Shire contribution to a gravel crossover is half the cost to a maximum of   | Council              |             | Yes           | \$745.00               | 17.88                         | \$762.88               | \$762.75                      |                                |            |       |
|           | Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.                              |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.</b> |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Two pipe lengths plus two precast headwalls   |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 122111    | 300mm   | Council              |             | Yes           | \$925.00               | 22.20                         | \$947.20               | \$947.20                      |                                |            |       |
| 122111    | 375mm   | Council              |             | Yes           | \$1,025.00             | 24.60                         | \$1,049.60             | \$1,049.60                    |                                |            |       |
|           | Three pipe lengths plus two precast headwalls   |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 122111    | 300mm   | Council              |             | Yes           | \$1,115.00             | 26.76                         | \$1,141.76             | \$1,141.75                    |                                |            |       |
| 122111    | 375mm   | Council              |             | Yes           | \$1,310.00             | 31.44                         | \$1,341.44             | \$1,341.40                    |                                |            |       |
|           | Two pipes only (no precast headwalls)   |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 122111    | 300mm   | Council              |             | Yes           | \$596.00               | 14.30                         | \$610.30               | \$610.30                      |                                |            |       |
| 122111    | 375mm   | Council              |             | Yes           | \$701.00               | 16.82                         | \$717.82               | \$717.80                      |                                |            |       |
|           | Three pipes only  |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 122111    | 300mm   | Council              |             | Yes           | \$744.00               | 17.86                         | \$761.86               | \$761.85                      |                                |            |       |
| 122111    | 375mm   | Council              |             | Yes           | \$998.50               | 23.96                         | \$1,022.46             | \$1,022.45                    |                                |            |       |
|           | Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following dimensions:                   |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Length (verge width) = 7m   |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Width at boundary line = 3m   |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Width at edge of road = 6m  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Area = 31.5m <sup>2</sup>   |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Thickness for concrete = 100mm  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Thickness for Asphalt = 25mm  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Thickness of base course for Asphalt/Spray Seal = 100mm   |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | Thickness of sub base course for Asphalt/Spray seal = 100mm   |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Rural Road Signs</b>   |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 122001    | Rural Numbering - per Sign  | Council              |             | Yes           | \$50.00                | 1.20                          | \$51.20                | \$51.00                       |                                |            |       |
| 122001    | Replacement of Rural Road Numbering (includes sign, post and fittings)  | Council              |             | Yes           | \$64.00                | 1.54                          | \$65.54                | \$65.50                       |                                |            |       |
|           | <b>Other</b>  |                      |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Accessing Water from Shire Standpipes – (inclusive of GST)</b>   |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 135001    | Ad-hoc use as per Water Corporation Charges and service fee, for 560 KL consumed per annum (per KL)   | Council              |             | No            | \$11.50                | 0.28                          | \$11.78                | \$12.00                       |                                |            |       |
| 135001    | Water Standpipe deposit fee - Fob/Card/Key  | Council              |             | No            | \$50.00                |                               | \$50.00                | \$50.00                       |                                |            |       |
| 135001    | Administration charge for use of Shire standpipes (multiple use - invoiced)   | Council              |             | Yes           | \$5.00                 | 0.12                          | \$5.12                 | \$5.00                        |                                |            |       |
| 135001    | Ad-hoc use as per Water Corporation Charges and service fee, Reservoir (per KL)   | Council              |             | No            | \$0.45                 | 0.01                          | \$1.00                 | \$1.00                        |                                |            |       |
|           | <b>Motor Vehicle Special Plates (inclusive of GST)</b>  |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 1250020   | Shire administration fee for Special Series Number Plates   | Council              |             | Yes           | \$23.00                | 0.55                          | \$23.55                | \$23.55                       |                                |            |       |
| 1250020   | Local Authority Plate Applications (per Department of Transport) - <i>Plus Shire administration fee above</i>                               | Statutory            |             | No            | \$200.00               |                               | \$225.00               | \$225.00                      |                                |            |       |
|           | <b>Airport Hanger</b>   |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 126001    | Airport Hanger Hire Fee (per week)  | Council              |             | Yes           | \$40.00                | 0.96                          | \$40.96                | \$40.90                       |                                |            |       |
| 126001    | Airport Landing Fee   | Council              |             | Yes           | No Fee                 |                               |                        | \$0.00                        |                                |            |       |
|           | <b>Economic Services</b>  | <b>Schedule 13</b>   |             |               |                        |                               |                        |                               |                                |            |       |
|           | <b>Flax Mill Sheds Storage</b>  |                      |             |               |                        |                               |                        |                               |                                |            |       |
| 132003    | Storage key bond  | Council              |             | Yes           | \$25.00                | 0.60                          | \$25.60                | \$25.60                       |                                |            |       |
| 132003    | Administration charge - First or initial hire agreement   | Council              |             | Yes           | \$123.65               | 2.97                          | \$126.62               | \$126.60                      |                                |            |       |
| 132003    | Administration charge - Annual hire agreement renewal   | Council              |             | Yes           | \$28.75                | 0.69                          | \$29.44                | \$29.40                       |                                |            |       |
| 132003    | Per square metre per month  | Council              |             | Yes           | \$0.42                 | 0.01                          | \$0.43                 | \$0.43                        |                                |            |       |
| 132003    | Minimum Annual Charge   | Council              |             | Yes           | \$520.85               | 12.50                         | \$533.35               | \$533.30                      |                                |            |       |

| Area/Code   | Description  | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25  | Proposed increase 2025-26 (A) | Suggested Fees 2025-26  | Proposed Increase 2025-26 (B)   | Adopted Fees & Charges 2025-26 | Suggested2 | Notes    |
|---|--|----------------------|-------------|---------------|---|-------------------------------|---|---|--------------------------------|------------|----------|
|   | Completion of the Flax mill Storage Hire form is required before the commencement of storage and then on an annual basis |                      |             |               |   |                               |   |   |                                |            |          |
|   | <b>Abel Street Shed Storage</b>  |                      |             |               |   |                               |   |   |                                |            |          |
| 135005  | Abel Street Shed Storage (per week)  |                      |             | Yes           | \$26.50   | 0.64                          | \$27.14   | \$27.10   |                                |            | per week |
|   | <b>Commercial Rentals</b>  |                      |             |               |   |                               |   |   |                                |            |          |
| 135005  | Shop 80A Abel Street, Boyup Brook  | LG Act. 1995         | S 6.16      | Yes           |   |                               |   |   |                                |            |          |
| 135005  | Shop 80B Abel Street, Boyup Brook  | LG Act. 1995         | S 6.16      | Yes           |   |                               |   |   |                                |            |          |
| 135005  | Shop 80C Abel Street, Boyup Brook  | LG Act. 1995         | S 6.16      | Yes           |   |                               |   |   |                                |            |          |
|   | <b>Building Control (GST not applicable unless specifically stated)</b>  |                      |             |               |   |                               |   |   |                                |            |          |
|   | All fees are to be paid upon application (excepting building licence application fees) and are non-refundable.           |                      |             |               |   |                               |   |   |                                |            |          |
| 133001  | Building Approval Certificate  | Statutory            |             | No            | Plus BSL  |                               | Plus BSL  | Plus BSL  |                                |            |          |
| 133001  | Amended Building Plans   | Statutory            |             | No            | Plus BSL & CTF  |                               | Plus BSL & CTF  | Plus BSL & CTF  |                                |            |          |
| 133001  | Building Occupancy Certificate   | Statutory            |             | No            | Plus BSL  |                               | Plus BSL  | Plus BSL  |                                |            |          |
| 133001  | Demolition License (per storey)  | Statutory            |             | No            | Plus BSL  |                               | Plus BSL  | Plus BSL  |                                |            |          |
| 133001  | Temporary Accommodation Approval / Renewal (6 mth/annum)   | Council              |             | No            | \$164.00  | 3.94                          | \$167.94  | \$167.90  |                                |            |          |
| 133001  | Swimming Pool Inspection Fee (4 yearly)  | Statutory            |             | Yes           | As per the maximum fee listed in Regulation 53 of Building Regulations 2012 |                               | As per the maximum fee listed in Regulation 53 of Building Regulations 2012 | As per the maximum fee listed in Regulation 53 of Building Regulations 2012 |                                |            |          |
| 146001  | Copy of Building and/or Septic Plans (where available)   | Council              |             | No            | \$74.00   | 1.78                          | \$75.78   | \$75.75   |                                |            |          |
| 133001  | Monthly Building Statistics (per month including GST)  | Council              |             | Yes           | \$22.50   | 0.54                          | \$23.04   | \$23.00   |                                |            |          |
| <b>Other Property &amp; Services</b> <i>Schedule 14</i> |  |                      |             |               |   |                               |   |   |                                |            |          |
|   | <b>Private Works Charges (Inclusive of GST)</b>  |                      |             |               |   |                               |   |   |                                |            |          |
|   | <b>Plant &amp; Machinery (including labour, overheads and parts) - Wet Hire ONLY</b>                                     |                      |             |               |   |                               |   |   |                                |            |          |
| 141001  | Motor Grader   | Council              |             | Yes           | \$234.00  | 5.62                          | \$239.62  | \$239.00  |                                |            |          |
| 141001  | Tip Trucks   | Council              |             | Yes           | \$208.00  | 4.99                          | \$212.99  | \$213.00  |                                |            |          |
| 141001  | Side Tipping Truck & Trailer   | Council              |             | Yes           | \$360.00  | 8.64                          | \$368.64  | \$368.50  |                                |            |          |
| 141001  | Tray Top Truck (4 tonne)   | Council              |             | Yes           | \$172.00  | 4.13                          | \$176.13  | \$176.00  |                                |            |          |
| 141001  | Tray Top Truck (3 tonne)   | Council              |             | Yes           | \$172.00  | 4.13                          | \$176.13  | \$176.00  |                                |            |          |
| 141001  | Utilities  | Council              |             | Yes           | \$156.00  | 3.74                          | \$159.74  | \$159.70  |                                |            |          |
| 141001  | Front end Loader   | Council              |             | Yes           | \$234.00  | 5.62                          | \$239.62  | \$239.50  |                                |            |          |
| 141001  | Tractors   | Council              |             | Yes           | \$151.00  | 3.62                          | \$154.62  | \$154.60  |                                |            |          |
| 141001  | Backhoe  | Council              |             | Yes           | \$151.00  | 3.62                          | \$154.62  | \$154.60  |                                |            |          |
| 141001  | Water Cart   | Council              |             | Yes           | \$276.00  | 6.62                          | \$282.62  | \$282.60  |                                |            |          |
| 141001  | Ride-on Mower  | Council              |             | Yes           | \$151.00  | 3.62                          | \$154.62  | \$154.60  |                                |            |          |
| 141001  | 10 tonne vibrating Roller  | Council              |             | Yes           | \$219.00  | 5.26                          | \$224.26  | \$224.25  |                                |            |          |
| 141001  | 16 tonne Multi tyre roller   | Council              |             | Yes           | \$208.00  | 4.99                          | \$212.99  | \$212.00  |                                |            |          |
| 141001  | Prime Mover & Low Loader   | Council              |             | Yes           | \$359.00  | 8.62                          | \$367.62  | \$367.60  |                                |            |          |
| 141001  | <b>Labour</b>  |                      |             |               |   |                               |   |   |                                |            |          |
| 141001  | Labour & Overheads (only; doesn't include cost of plant, or any materials)   | Council              |             | Yes           | \$113.50  | 2.72                          | \$116.22  | \$116.20  |                                |            |          |
| 141001  | Labour & Overheads (only; doesn't include cost of plant, or any materials) Time & Half                                   | Council              |             | Yes           | \$170.00  | 4.08                          | \$174.08  | \$174.00  |                                |            |          |
| 141001  | Labour & Overheads (only; doesn't include cost of plant, or any materials) Double Time                                   | Council              |             | Yes           | \$227.00  | 5.45                          | \$232.45  | \$232.40  |                                |            |          |
| 141001  | Materials  | Council              |             | Yes           | Cost + 30% + GST  | Cost + 30% + GST              | Cost + 30% + GST  | Cost + 30% + GST  |                                |            |          |
| 141001  | Waste Oil Disposal   | Council              |             | Yes           | Cost + 30% + GST  | Cost + 30% + GST              | Cost + 30% + GST  | Cost + 30% + GST  |                                |            |          |
| 141001  | Waste Oil Disposal (under 100 litres)  | Council              |             |               | FREE  |                               | FREE  | FREE  |                                |            |          |



| Area/Code | Description  | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25  | Proposed increase 2025-26 (A) | Suggested Fees 2025-26         | Proposed Increase 2025-26 (B)                        | Adopted Fees & Charges 2025-26 | Suggested2 | Notes |
|-----------|--|----------------------|-------------|---------------|-------------------------|-------------------------------|--------------------------------|--|--------------------------------|------------|-------|
|           | Note 1: A fee is charged from leaving Depot to return if job is separate to Council Wks.   |                      |             |               |                         |                               |                                |  |                                |            |       |
|           | Note 2: Where a Council Staff Member is on a private job, all hours while present will be charged at the 'Labour & Overheads' rate |                      |             |               |                         |                               |                                |  |                                |            |       |
|           | Note 3: The Council's Works Manager, or Works Supervisor, has authority to negotiate on large jobs                                 |                      |             |               |                         |                               |                                |  |                                |            |       |
|           | Note 4: If work is carried out outside of 7am-4pm, then the charges for labour will also involve the applicable overtime rates.    |                      |             |               |                         |                               |                                |  |                                |            |       |
|           | <b>Traffic Management Plan Evaluation</b>  |                      |             |               |                         |                               |                                |  |                                |            |       |
| 125005    | Evaluation of previously assessed Traffic Management Plans   | Council              |             | Yes           | \$58.50                 | 1.40                          | \$59.90                        | \$60.00  |                                |            |       |
| 125005    | Evaluation of new Traffic Management Plans   | Council              |             | Yes           | \$110.50                | 2.65                          | \$113.15                       | \$115.00   |                                |            |       |
|           | <b>Rylington Park Accommodation &amp; Facility Hire</b>  |                      |             |               |                         |                               |                                |  |                                |            |       |
| 149101    | Accommodation per night  | Council              |             | Yes           | \$37 per person         | \$1.44 per person             | \$38.44 per person             | \$38 per person                                      |                                |            |       |
|           | Note: Children Under 6 stay free   |                      |             |               | 0                       | 0.00                          | \$0.00                         | Free   |                                |            |       |
| 149102    | AWI Shearing School Facility Hire  | Council              |             | Yes           |                         |                               |                                | Per Agreement  |                                |            |       |
| 149101    | Full Facility Hire (Pro Rata) (Maximum capacity 16 people) Minimum charge for less than 8 people                                   | Council              |             | Yes           | \$1,040 per day         | \$41 per day                  | \$1,081 per day                | \$1,080 per day or \$67.5/person (Min \$500 per day) |                                |            |       |
| 149101    | Hire of Education room / Kitchen facilities (Including ablutions)  | Council              |             | Yes           | \$100 per day           |                               | \$150 per day                  | \$150 per day  |                                |            |       |
| 149101    | Cleaning charges - where hired facility is not cleaned sufficiently by user (Per Hour)   | Council              |             | Yes           | \$60 per hour           |                               |                                | \$65 per hour  |                                |            |       |
| 149101    | Fees for Schools for use of facilities and accommodation waived  |                      |             |               |                         |                               |                                | FREE   |                                |            |       |
|           | <b>CMCA Flaxmill Caravan Park Boyup Brook Fees (Managed by Campervan and Motorhome Club of Australia (CMCA) - Commission based</b> |                      |             |               |                         |                               |                                |  |                                |            |       |
|           |  |                      |             |               |                         |                               |                                |  |                                |            |       |
|           | <b>CMCA Members</b>  |                      |             |               |                         |                               |                                |  |                                |            |       |
| 132002    | Ensuite (Single, Couple and Additional Adults plus \$4)  | Council/CMC A        |             |               | \$34 Single + \$4/Adult | \$1.39 Single + \$0.16/Adult  | \$35.39 Single + \$4.16 /Adult | \$34 Single + \$4/Adult                              |                                |            |       |
| 132002    | Powered Site   | Council/CMC A        |             |               | \$26 Single + \$4/Adult | \$1.07 Single + \$0.16/Adult  | \$27.07 Single + \$4.16/Adult  | \$26 Single + \$4/Adult                              |                                |            |       |
| 132002    | Tent   | Council/CMC A        |             |               | \$14 Single + \$4/Adult | \$0.57 Single + \$0.16/Adult  | \$14.57 Single + \$4.16/Adult  | \$14 Single + \$4/Adult                              |                                |            |       |
| 132002    | Self Contained Vehicles  | Council/CMC A        |             |               | \$5 Single + \$2/Adult  | \$0.2 Single + \$0.08/Adult   | \$5.20 Single + \$2.08/Adult   | \$5 Single + \$2/Adult                               |                                |            |       |
| 132002    | Self Contained Vehicles + Ablution   | Council/CMC A        |             |               | \$8 Single + \$2/Adult  | \$0.33 Single + \$0.08/Adult  | \$8.33 Single + \$2.08/Adult   | \$8 Single + \$2/Adult                               |                                |            |       |
|           | <b>NON Members (Single Charge, Couples and additional adults + daily fee)</b>  |                      |             |               |                         |                               |                                |  |                                |            |       |
| 132002    | Ensuite  | Council/CMC A        |             |               | \$42 Single + \$5/Adult | \$1.75 Single + \$0.2/Adult   | \$43.75 Single + \$5.20/Adult  | \$42 Single + \$5/Adult                              |                                |            |       |
| 132002    | Powered Site   | Council/CMC A        |             |               | \$29 Single + \$5/Adult | \$1.19 Single + \$0.20/Adult  | \$30.19 Single + \$5.20/Adult  | \$29 Single + \$5/Adult                              |                                |            |       |
| 132002    | Tent   | Council/CMC A        |             |               | \$21 Single + \$4/Adult | \$0.86 Single + \$0.16/Adult  | \$21.86 Single + \$4.16/Adult  | \$21 Single + \$4/Adult                              |                                |            |       |
| 132002    | Self Contained Vehicles  | Council/CMC A        |             |               | \$15 per night          | \$0.61 per night              | \$15.61 per night              | \$15 per night                                       |                                |            |       |

| Area/Code | Description   | Statutory or Council | Legislation | GST Indicator | Fees & Charges 2024-25 | Proposed increase 2025-26 (A) | Suggested Fees 2025-26 | Proposed Increase 2025-26 (B) | Adopted Fees & Charges 2025-26 | Suggested2 | Notes |
|-----------|---|----------------------|-------------|---------------|------------------------|-------------------------------|------------------------|-------------------------------|--------------------------------|------------|-------|
| 132002    | Self Contained Vehicles + Ablution  | Council/CMC A        |             |               | \$18 per night         | \$0.74 per night              | \$18.74 per night      | \$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. |                      |             |               |                        |                               |                        |                               |                                |            |       |