SHIRE OF BOYUP BROOK

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	4,434,384	4,154,410	4,161,745
Grants, subsidies and contributions		701,617	3,643,302	1,241,130
Fees and charges	13	1,982,639	1,728,201	1,699,830
Interest revenue	9(a)	333,700	467,050	358,700
Other revenue		678,429	975,917	767,534
		8,130,769	10,968,880	8,228,939
Expenses				
Employee costs		(4,855,889)	(3,960,403)	(4,347,580)
Materials and contracts		(2,981,301)	(3,278,822)	(3,276,933)
Utility charges		(248,012)	(220,412)	(228,431)
Depreciation	6	(4,901,103)	(4,923,028)	(4,923,028)
Finance costs	9(c)	(103,686)	(27,257)	(41,129)
Insurance		(381,210)	(340,224)	(352,150)
Other expenditure		(319,954)	(305,409)	(432,439)
		(13,791,155)	(13,055,555)	(13,601,690)
		(5,660,386)	(2,086,675)	(5,372,751)
Capital grants, subsidies and contributions		3,822,175	1,414,680	4,249,225
Profit on asset disposals	5	-	318,011	-
Loss on asset disposals	5	-	(9,933)	-
Fair value adjustments to financial assets at fair value through profit or loss		-	75,559	-
		3,822,175	1,798,317	4,249,225
Net result for the period		**(1,838,211)**	**(288,358)**	**(1,123,526)**
Total other comprehensive income for the period		**-**	**-**	**-**
Total comprehensive income for the period		**(1,838,211)**	**(288,358)**	**(1,123,526)**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		4,784,384	3,619,409	4,181,745
Grants, subsidies and contributions		1,005,486	4,563,917	2,367,396
Fees and charges		1,982,639	1,728,201	1,699,830
Interest revenue		333,700	467,050	358,700
Goods and services tax received		396,999	529,342	106,341
Other revenue		678,429	975,917	767,534
		9,181,637	11,883,836	9,481,546
Payments				
Employee costs		(4,811,254)	(3,958,927)	(4,376,069)
Materials and contracts		(2,981,301)	(3,730,918)	(3,276,933)
Utility charges		(248,012)	(220,412)	(228,431)
Finance costs		(103,686)	(21,865)	(41,129)
Insurance paid		(381,210)	(340,224)	(352,150)
Goods and services tax paid		(410,000)	(410,000)	0
Other expenditure		(319,954)	(305,409)	(432,439)
		(9,255,417)	(8,987,755)	(8,707,151)
Net cash provided by (used in) operating activities	4	(73,780)	2,896,081	774,395
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(5,659,557)	(1,746,850)	(6,098,616)
Payments for construction of infrastructure	5(b)	(2,948,619)	(2,390,635)	(3,068,492)
Proceeds from capital grants, subsidies and contributions		3,434,491	1,767,948	981,612
Proceeds from disposal of property, plant and equipment	5(a)	20,000	636,382	298,500
Proceeds on disposal of financial assets at fair value through profit and loss		-	2,000,000	-
Net cash provided by (used in) investing activities		(5,153,685)	266,845	(7,886,996)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(90,851)	(47,416)	(58,645)
Proceeds from new borrowings	7(a)	-	2,000,000	2,000,000
Net cash provided by (used in) financing activities		(90,851)	1,952,584	1,941,355
Net increase (decrease) in cash held		(5,318,316)	5,115,510	(5,171,246)
Cash at beginning of year		12,405,828	7,290,318	8,381,991
Cash and cash equivalents at the end of the year	4	**7,087,512**	**12,405,828**	**3,210,745**

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 2027

OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue from operating activities		$	$	$
General rates	2(a)(i)	3,776,303	3,560,332	3,570,853
Rates excluding general rates	2(a)	658,081	594,078	590,892
Grants, subsidies and contributions		701,617	3,643,302	1,241,130
Fees and charges	13	1,982,639	1,728,201	1,699,830
Interest revenue	9(a)	333,700	467,050	358,700
Other revenue		678,429	975,917	767,534
Profit on asset disposals	5	-	318,011	-
Fair value adjustments to financial assets at fair value through profit or loss		-	75,559	-
		8,130,769	11,362,450	8,228,939
Expenditure from operating activities				
Employee costs		(4,855,889)	(3,960,403)	(4,347,580)
Materials and contracts		(2,981,301)	(3,278,822)	(3,276,933)
Utility charges		(248,012)	(220,412)	(228,431)
Depreciation	6	(4,901,103)	(4,923,028)	(4,923,028)
Finance costs	9(c)	(103,686)	(27,257)	(41,129)
Insurance		(381,210)	(340,224)	(352,150)
Other expenditure		(319,954)	(305,409)	(432,439)
Loss on asset disposals	5	-	(9,933)	-
		(13,791,155)	(13,065,488)	(13,601,690)
Non cash amounts excluded from operating activities	3(c)	4,945,738	4,422,475	4,967,663
Amount attributable to operating activities		**(714,648)**	**2,719,437**	**(405,088)**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		3,822,175	1,414,680	4,249,225
Proceeds from disposal of property, plant and equipment	5(a)	20,000	636,382	298,500
		3,842,175	2,051,062	4,547,725
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(5,659,557)	(1,746,850)	(6,098,616)
Acquisition of infrastructure	5(b)	(2,948,619)	(2,390,635)	(3,068,492)
Payments for financial assets at amortised cost - term deposits		-	-	-
		(8,608,176)	(4,137,485)	(9,167,108)
Amount attributable to investing activities		**(4,766,001)**	**(2,086,423)**	**(4,619,383)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	-	2,000,000	2,000,000
Transfers from reserve accounts	8(a)	1,946,182	-	994,000
		1,946,182	2,000,000	2,994,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(90,851)	(47,416)	(58,645)
Transfers to reserve accounts	8(a)	(924,682)	(1,053,272)	(578,885)
		(1,015,533)	(1,100,688)	(637,530)
Amount attributable to financing activities		**930,649**	**899,312**	**2,356,470**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	4,550,000	3,017,674	2,668,001
Amount attributable to operating activities		(714,648)	2,719,437	(405,088)
Amount attributable to investing activities		(4,766,001)	(2,086,423)	(4,619,383)
Amount attributable to financing activities		930,649	899,312	2,356,470
Surplus remaining after the imposition of general rates	3	**-**	**4,550,000**	**-**

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

SHIRE OF BOYUP BROOK
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

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. No monies are currently held in the Trust Fund by the Shire.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *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*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

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]*

It is not expected these standards will have an impact on the annual budget on initial application.
- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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
- Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
General Rate - GRV	Gross rental valuation	0.124970	313	5,625,921	703,071	-	703,071	636,498	637,443
General Rate - UV Rural	Unimproved valuation	0.004335	530	708,804,000	3,072,732	500	3,073,232	2,588,578	2,598,154
General Rate - UV Plantations	Unimproved valuation	0.000000	0	0	-	-	-	335,256	335,256
Total general rates			843	714,429,921	3,775,803	500	3,776,303	3,560,332	3,570,853
		Minimum							
(ii) Minimum payment		$							
General Rate - GRV	Gross rental valuation	1,450	42	199,560	60,900	-	60,900	63,553	63,450
General Rate - UV Rural	Unimproved valuation	1,375	433	88,309,313	595,375	-	595,375	524,238	524,238
General Rate - UV Plantations	Unimproved valuation	0	0	0	-	-	-	4,584	4,584
Total minimum payments			475	88,508,873	656,275	-	656,275	592,375	592,272
Total general rates and minimum payments			1,318	802,938,794	4,432,078	500	4,432,578	4,152,707	4,163,125
(iii) Ex-gratia rates									
CBH ex-gratia			1		1,856	-	1,856	1,703	1,688
					4,433,934	500	4,434,434	4,154,410	4,164,813
Write-off of rates									
Concessions (Refer note 2(d))							-	-	(3,018)
Write-off of rates							(50)	-	(50)
Total rates					4,433,934	500	4,434,384	4,154,410	4,161,745
Instalment plan charges							3,000	3,431	3,000
Instalment plan interest							10,500	11,629	10,500
Late payment of rate or service charge interest							25,000	44,137	25,000
Unpaid ESL interest earned							600	-	600
							39,100	59,197	39,100

The Shire did not raise specified area rates for the year ended 30th June 2027.

*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 2026/27 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.

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)

1/10/2026	Paid within 35 days from date of issue

Option 2 (Four Instalments)

1/10/2026	Paid within 35 days from date of issue
3/12/2026	Payment due 63 days from first instalment
4/02/2027	Payment due 63 days from second instalment
8/04/2027	Payment due 63 days from third instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	1/10/2026	0	0.0%	11.0%
Option two				
First instalment	1/10/2026	0	0.0%	11.0%
Second instalment	3/12/2026	5.50	5.5%	11.0%
Third instalment	4/02/2027	5.50	5.5%	11.0%
Fourth instalment	8/04/2027	5.50	5.5%	11.0%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
General Rates	Rate	Concession	50.0%		-	-	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	Write-off of small balances.	To write-off small balances that would not be economical to pursue recovery of.
					-	-	3,068		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	7,087,512	12,405,828	3,210,745
Financial assets		-	-	571,533
Receivables		689,603	1,376,602	-
Inventories		115,599	115,599	32,792
Other assets		290,431	290,431	178,952
		8,183,145	14,188,460	3,994,022
Less: current liabilities				
Trade and other payables		(630,668)	(630,668)	(362,741)
Contract liabilities		-	(46,131)	-
Capital grant/contributions liabilities		(3,233,197)	(3,620,881)	-
Long term borrowings	7	(95,793)	(90,851)	(68,223)
Employee provisions		(536,114)	(536,114)	(435,950)
Other provisions		-	-	(74,198)
		(4,495,772)	(4,924,645)	(941,112)
Net current assets		3,687,373	9,263,815	3,052,910
Less: Total adjustments to net current assets	3(b)	(3,687,373)	(4,713,815)	(3,052,910)
Net current assets used in the Statement of Financial Activity		-	4,550,000	-

(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.

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	8	(3,562,471)	(4,583,971)	(3,115,581)
Less: Current assets not expected to be received at end of year				
Less: Current assets Inventory and stock held		(403,130)	(403,130)	(191,494)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		95,793	90,851	68,223
- Accrued interest on loans		5,932	5,932	535
- Accrued salaries & wages		111,407	111,407	130,889
- Accrued expense		65,096	65,096	54,518
Total adjustments to net current assets		(3,687,373)	(4,713,815)	(3,052,910)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	-	(318,011)	-
Less: Fair value adjustments to financial assets at fair value through profit and loss		-	(75,559)	-
Add: Loss on asset disposals	5	-	9,933	-
Add: Depreciation	6	4,901,103	4,923,028	4,923,028
Movement in current liabilities associated funds held in reserve account:				
Non-cash movements in non-current assets and liabilities:				
- Employee benefit provisions		44,635	(7,725)	44,635
- Accrued interest on loans		-	5,392	-
- Accrued salaries & wages		-	(19,482)	-
- Accrued expense		-	(81,934)	-
- Inventory movement		-	(13,167)	-
Non cash amounts excluded from operating activities		4,945,738	4,422,475	4,967,663

3. NET CURRENT ASSETS (CONTINUED)

(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 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.

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.

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.

GOODS AND SERVICES TAX (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

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

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

TRADE AND OTHER RECEIVABLES
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

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

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

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

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

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

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

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

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

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

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

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

4. RECONCILIATION OF CASH

(a) 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		7,087,512	12,405,828	3,210,745
Restrictions				
The following classes of financial 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		6,912,535	9,545,312	3,163,215
		6,912,535	9,545,312	3,163,215
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	3,562,471	4,583,971	3,115,581
Contract liabilities		-	46,131	-
Capital grant/contributions liabilities		3,233,197	3,620,881	-
Unspent borrowings	7(c)	-	1,177,462	-
Bonds and deposits		116,867	116,867	47,634
Total restricted financial assets		6,912,535	9,545,312	3,163,215

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(1,838,211)	(288,358)	(1,123,526)
Non-cash items:				
Depreciation	6	4,901,103	4,923,028	4,923,028
(Profit) on sale of assets	5	-	(308,078)	-
Adjustments to fair value of financial assets at fair value through profit and loss		-	(75,559)	-
Changes in assets and liabilities:				
Decrease in receivables		686,999	471,337	1,277,607
(Increase) in inventories		-	(13,167)	-
Decrease in other assets		-	307,128	-
(Increase) in trade and other payables		-	(757,429)	(73,124)
(Increase)/decrease in contract liabilities		(46,131)	33,619	(25,000)
(Increase)/decrease in capital grant/contributions liabilities		(387,684)	353,268	(3,267,613)
Decrease in employee related provisions		44,635	18,240	44,635
Capital grants, subsidies and contributions		(3,434,491)	(1,767,948)	(981,612)
Net cash provided by/(used in) operating activities		(73,780)	2,896,081	774,395

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget			2025/26 Actual					2025/26 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	-	-	-		(295,000)	585,000	290,000	-	-	-	-
Buildings	5,435,057	-	-	1,091,517	-	-	-	-	5,308,516	-	-
Furniture and equipment	34,500	-	-	18,450	-	-	-	-	45,000	-	-
Plant and equipment	190,000	(20,000)	20,000	636,883	(33,304)	51,382	28,011	(9,933)	745,100	(298,500)	298,500
Total	5,659,557	(20,000)	20,000	1,746,850	(328,304)	636,382	318,011	(9,933)	6,098,616	(298,500)	298,500
(b) Infrastructure											
Infrastructure - roads	2,544,119	-	-	2,133,700	-	-	-	-	2,550,526	-	-
Infrastructure - footpaths	32,000	-	-	1,380	-	-	-	-	-	-	-
Infrastructure - recreation	230,000	-	-	221,898	-	-	-	-	457,966	-	-
Infrastructure - airport infrastructure	42,500	-	-	-	-	-	-	-	-	-	-
Other infrastructure other	100,000	-	-	33,657	-	-	-	-	60,000	-	-
Total	2,948,619	-	-	2,390,635	-	-	-	-	3,068,492	-	-
Total	8,608,176	(20,000)	20,000	4,137,485	(328,304)	636,382	318,011	(9,933)	9,167,108	(298,500)	298,500

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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings	388,464	410,389	410,389
Furniture and equipment	2,034	2,034	2,034
Plant and equipment	489,290	489,290	489,290
Infrastructure - roads	2,469,534	2,469,534	2,469,534
Infrastructure - footpaths	14,225	14,225	14,225
Infrastructure - drainage	164,602	164,602	164,602
Infrastructure - bridges	940,051	940,051	940,051
Infrastructure - recreation	165,125	165,125	165,125
Other infrastructure other	261,879	261,879	261,879
Right of use - plant and equipment	5,899	5,899	5,899
	4,901,103	4,923,028	4,923,028
By Program			
Law, order, public safety	64,183	64,183	64,183
Health	17,885	17,885	17,885
Education and welfare	15,325	15,325	15,325
Housing	83,210	83,210	83,210
Community amenities	28,950	28,950	28,950
Recreation and culture	502,761	502,761	502,761
Transport	3,697,220	3,697,220	3,697,220
Economic services	57,754	79,679	79,679
Other property and services	433,815	433,815	433,815
	4,901,103	4,923,028	4,923,028

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 - recreation	10 to 85 years
Other infrastructure other	10 to 85 years
Right of use - plant and equipment	Based on the remaining lease

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.

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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	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
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Staff House	115	WATC*	5.9%	-	-	-	-	-	9,026	-	(9,026)	-	(241)	9,026	-	(9,026)	-	(400)
Swimming Pool	114	WATC*	5.9%	-	-	-	-	-	16,419	-	(16,419)	-	(352)	16,419	-	(16,419)	-	(729)
Evacuation Centre	119	WATC*	5.3%	1,978,029	-	(90,851)	1,887,178	(103,686)	-	2,000,000	(21,971)	1,978,029	(26,664)	-	2,000,000	(33,200)	1,966,800	(40,000)
				1,978,029	-	(90,851)	1,887,178	(103,686)	25,445	2,000,000	(47,416)	1,978,029	(27,257)	25,445	2,000,000	(58,645)	1,966,800	(41,129)

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

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2026/27 Budget	New loans unspent at 30 June 2027	Amount as at 30 June 2027
			$	$	$	$
Loan 119	Evacuation Centre	2026	1,177,462	(1,177,462)	-	-
			1,177,462	(1,177,462)	-	-

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	-	-	-
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	-	-	-
Total amount of credit unused	65,000	65,000	65,000
Loan facilities			
Loan facilities in use at balance date	1,887,178	1,978,029	1,966,800

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.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget Opening Balance	2026/27 Budget Transfer to	2026/27 Budget Transfer (from)	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual Transfer to	2025/26 Actual Transfer (from)	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	38,842	1,102	-	39,944	37,344	1,498	-	38,842	37,344	1,269	-	38,613
(b) Plant reserve	451,920	12,816	-	464,736	386,424	65,496	-	451,920	386,424	63,134	-	449,558
(c) Building reserve	1,480,757	41,994	(1,306,682)	216,069	887,960	592,797	-	1,480,757	887,960	134,564	(894,000)	128,524
(d) Community housing reserve	249,222	7,068	-	256,290	239,613	9,609	-	249,222	239,613	8,144	-	247,757
(e) Emergency reserve	14,498	411	-	14,909	13,939	559	-	14,498	13,939	474	-	14,413
(f) Insurance claim reserve	17,667	501	-	18,168	16,986	681	-	17,667	16,986	577	-	17,563
(g) Other recreation reserve	146,623	4,158	-	150,781	92,898	53,725	-	146,623	92,898	53,158	-	146,056
(h) Commercial reserve	524,649	14,879	-	539,528	504,421	20,228	-	524,649	504,420	17,144	(100,000)	421,564
(i) Bridges reserve	115,161	3,266	-	118,427	62,649	52,512	-	115,161	62,649	52,129	-	114,778
(j) Aged accommodation reserve	37,668	495,750	-	533,418	36,216	1,452	-	37,668	36,216	1,231	-	37,447
(k) Road contributions reserve	33,238	943	-	34,181	31,957	1,281	-	33,238	31,956	1,086	-	33,042
(l) IT/Office equipment reserve	179,311	5,085	-	184,396	148,362	30,949	-	179,311	148,362	30,042	-	178,404
(m) Civic receptions reserve	19,490	553	-	20,043	18,739	751	-	19,490	18,739	637	-	19,376
(n) Unspent grants reserve	92	3	-	95	88	4	-	92	89	3	-	92
(o) Unspent community grants reserve	142	4	-	146	137	5	-	142	137	5	-	142
(p) Rylington park working capital reserve	268,628	7,618	(50,000)	226,246	258,271	10,357	-	268,628	258,271	8,778	-	267,049
(q) Farleigh Rylington park community projects reserve	581,285	16,485	(547,000)	50,770	558,873	22,412	-	581,285	558,873	18,995	-	577,868
(r) Waste reserve	31,660	898	-	32,558	20,825	10,835	-	31,660	20,825	10,708	-	31,533
(s) Co-Contributions reserve	262,633	7,448	(42,500)	227,581	156,363	106,270	-	262,633	156,362	105,314	-	261,676
(t) Rylington park scholarship fund reserve	13,516	383	-	13,899	6,746	6,770	-	13,516	6,745	6,729	-	13,474
(u) Asset design and masterplan reserve	83,969	2,381	-	86,350	51,888	32,081	-	83,969	51,888	31,764	-	83,652
(v) Sandakan reserve	8,000	227	-	8,227	-	8,000	-	8,000	-	8,000	-	8,000
(w) Playground reserve	25,000	709	-	25,709	-	25,000	-	25,000	-	25,000	-	25,000
(x) Rylington park re-establishment reserve	-	300,000	-	300,000	-	-	-	-	-	-	-	-
	4,583,971	924,682	(1,946,182)	3,562,471	3,530,699	1,053,272	-	4,583,971	3,530,696	578,885	(994,000)	3,115,581

(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
Restricted by council		
(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 guarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(n) Unspent grants reserve	Ongoing	- to guarantine 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 donations.
(p) Rylington park working capital reserve	Ongoing	- to be used as working capital for the running and maintenance of Rylington Park Farm.
(q) Farleigh 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.
(x) Rylington park re-establishment reserve	Ongoing	- to be used to fund the re-establishment of operational agricultural and educational activities at Rylington Park.

(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 new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2026/27 Budget amount to be used	2026/27 Budget amount change of purpose
				$	$
Building Reserve			To set aside funds in the Aged Accommodation Reserve	-	494,682
				-	494,682

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	298,200	411,284	322,600
Other interest revenue	35,500	55,766	36,100
	333,700	467,050	358,700
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	56,000	56,000	50,000
Other services	2,500	2,700	0
	58,500	58,700	50,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	103,686	27,257	41,129
	103,686	27,257	41,129
(d) Write offs			
General rate	50	0	50
	50	0	50

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	10,609	3,073	10,280
Meeting attendance fees	18,131	4,691	15,693
Annual allowance for ICT expenses	0	431	1,440
Travel and accommodation expenses	1,452	0	0
	30,192	8,195	27,413
Deputy President			
President's allowance	0	4321	0
Deputy President's allowance	2,652	847	2,570
Meeting attendance fees	9,063	10,794	8,395
Annual allowance for ICT expenses	0	1,080	1,440
Travel and accommodation expenses	1,032	861	1,170
	12,747	17,903	13,575
Council member 3			
Deputy President's allowance		1080	0
Meeting attendance fees	9,063	6,296	8,395
Annual allowance for ICT expenses	0	1,080	1,440
Travel and accommodation expenses	800	1,032	1,600
	9,863	9,488	11,435
Council member 4			
Meeting attendance fees	0	2,510	8,395
Annual allowance for ICT expenses	0	430	1,440
	0	2,940	9,835
Council member 5			
Meeting attendance fees	9,063	2,509	8,395
Annual allowance for ICT expenses	0	430	1,440
Travel and accommodation expenses	460	459	1,100
	9,523	3,398	10,935
Council member 6			
Meeting attendance fees	9,063	6,296	8,395
Annual allowance for ICT expenses	0	1,080	1,440
Travel and accommodation expenses	450	126	630
	9,513	7,502	10,465
Council member 7			
Meeting attendance fees	0	0	8,395
Annual allowance for ICT expenses	0	0	1,440
	0	0	9,835
Council member 8			
Meeting attendance fees	9,063	6,296	4,198
Annual allowance for ICT expenses	0	1,080	720
Travel and accommodation expenses	450	287	0
	9,513	7,663	4,918
Council member 9			
Meeting attendance fees	9,063	137	0
Annual allowance for ICT expenses	0	23	0
	9,063	160	0
Total Council Member Remuneration	90,414	57,249	98,411
President's allowance	10,609	7,394	10,280
Deputy President's allowance	2,652	1,927	2,570
Meeting attendance fees	72,509	39,529	70,261
Annual allowance for ICT expenses	0	5,634	10,800
Travel and accommodation expenses	4,644	2,765	4,500
	90,414	57,249	98,411

11. 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
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.

11. REVENUE AND EXPENDITURE (CONTINUED)

(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:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
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

12. 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

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	20,000	16,484	20,000
Law, order, public safety	5,650	7,274	5,650
Health	1,356,219	1,032,279	1,106,219
Education and welfare	-	3,830	81,075
Housing	108,575	83,426	-
Community amenities	268,195	292,073	259,815
Recreation and culture	64,410	70,506	66,231
Transport	1,150	1,135	2,400
Economic services	155,340	185,144	155,340
Other property and services	3,100	36,050	3,100
	1,982,639	1,728,201	1,699,830

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

Shire of
Boyup Brook

SCHEDULE OF FEES AND CHARGES

2026-2027

Shire of Boyup Brook Adopted Fees & Charges 2026/2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
WATC cpi-q4-2025				3.60%			
	Rates & Debtor Charges	***Schedule 3***					
Rates	Overdue Rates Interest Charge	Council	11.00%			11.00%	per annum
Rates	Interest on Instalments	Council	5.50%			5.50%	per annum
Rates	Administration Fee on Instalment Arrangements - (instalment options)	Council	$15.90	0.57	$16.47	$16.50	charged in full on 1st instalment
1031013140	Administration Fee on Instalment (Rates) Special Arrangements	Council		0.00	$0.00	$0.00	
1031008140	Rate Enquiry Fee (written-Enquiry & Advice of Sale [EAS])	Council	$97.00	3.49	$100.49	$100.00	
1031008140	Rate Enquiry Fee (EAS - Including Orders & Requisitions)	Council	$143.00	5.15	$148.15	$148.00	
1031008140	Rate Notice Reprint/ Reproduction Fee	Council	$21.50	0.77	$22.27	$22.00	
1031009140	WA State Gov't ESL Fee - As advised by DFES	Statutory	$108.00			$113.00	
1031013140	Enquiries not of a general nature requiring research	Council	$53.50	1.93	$55.43	$55.50	per hour or part thereof
1031008140	Administration Fee - BPAY - allocation of monies to correct assessments due to multi payments on one assessment unique reference - Per Hour Fee		$45.00	1.62	$46.62	$46.50	
	Debt collection fee - Landgate title search fee (per search)		At Cost			At Cost	
	Debt collection fee - caveat withdrawal		At Cost			At Cost	
	Debt collection fee - caveat lodgement		At Cost			At Cost	
	Debt collection fee - Property seize & sale order		At Cost			At Cost	
	Governance/Administration Charges	***Schedule 4***					
1146001140	**Staff Time Charges & Secretarial Services (Time permitting)**						
	Research - Historical/Cemetery Information - Per Hour Fee (or part thereof)	Council	$53.50	1.93	$55.43	$55.00	
	This also involves Research for Building Plans, etc						
1146001140	**Sale of Photocopies**						
	A4 single sided						
1146001140	1 – 9 copies - per page	Council	$0.75	0.03	$0.78	$0.80	
1146001140	10 – 50 copies - per page	Council	$0.75	0.03	$0.78	$0.80	
1146001140	50+ page (of same doc) - charge per page	Council	$0.75	0.03	$0.78	$0.80	
	A4 double sided						
1146001140	1 – 9 copies	Council	$1.00	0.04	$1.04	$1.05	
1146001140	10 – 50 copies	Council	$1.00	0.04	$1.04	$1.05	
1146001140	50+ (of same doc)	Council	$1.00	0.04	$1.04	$1.05	
	A3 single sided						
1146001140	1 – 9 copies	Council	$1.00	0.04	$1.04	$1.05	
1146001140	10 – 50 copies	Council	$1.00	0.04	$1.04	$1.05	
1146001140	50+ (of same doc)	Council	$1.00	0.04	$1.04	$1.05	
	A3 double sided						
1146001140	1 – 9 copies	Council	$1.75	0.06	$1.81	$1.80	
1146001140	10 – 50 copies	Council	$1.75	0.06	$1.81	$1.80	
1146001140	50+ (of same doc)	Council	$1.75	0.06	$1.81	$1.80	
	[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]						

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Copies of Maps (Inclusive of GST)						
	Cadastral						
1146001140	A4 Size	Council	$2.30	0.08	$2.38	$2.40	
1146001140	A3 Size	Council	$3.55	0.13	$3.68	$3.70	
	Topographic						
1146001140	A4 Size-Per Page Charge	Council	$4.60	0.17	$4.77	$4.75	
1146001140	A3 Size - Per Page Charge	Council	$7.95	0.29	$8.24	$8.25	
	Transcribing of Council Meeting Audio Recording (hourly rate)						
	Freedom of Information Charges						
1146001170	Personal information or amendment of personal information about yourself [not allowed Information on others]	Statutory					
1146001170	Application for documents (which are non-personal in nature) – Application fee	Statutory	$30.00	0.00	$30.00	$30.00	
1146001170	Costs associated with dealing with an application	Statutory	$30.00	0.00	$30.00	$30.00	per hour or part thereof
1146001170	Supervision by staff when access is given to view documents	Statutory	$30.00	0.00	$30.00	$30.00	per hour or part thereof
1146001170	Staff preparation of a transcript or make photocopies	Statutory	$30.00	0.00	$30.00	$30.00	per hour or part thereof
1146001170	Staff for performing the photocopying	Statutory	$30.00	0.00	$30.00	$30.00	per hour or part thereof
1146001170	Photocopies in relation to a FOI request	Statutory	$0.20	0.00	$0.20	$0.20	
1146001170	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	
1146001170	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 proce						
	The Shire must be notified (within 30 days) of an intention to proceed with the application. An advance deposit may be requested, at the discretion of the CEO.						
	Financially disadvantaged applicants may obtain a 25% reduction of charges, at the discretion of the CEO.						
	Electoral Roll						
1146001140	Sale of Electoral Rolls to Individuals-No Commercial Sales	Council	$205.00	7.38	$212.38	$212.00	
	Law, Order & Public Safety (Ranger, Fire & Emergency Services)	***Schedule 5***					
	FIRE CONTROL						
1051002140	Sale of Fire Maps - Cost per map [non laminated]	Council	$25.50	0.92	$26.42	$26.50	
1051005140	Application for Fire Break Variation (per Lot applied for)	Council	$107.50	3.87	$111.37	$111.00	
1051005140	Arrange Firebreaks work: Non-Compliant Land-Admin Fee	Council	$215.00	7.74	$222.74	$222.75	
1051005140	Firebreak Creation - Contract Work - Actual Cost	Council	At cost		At cost	At cost	
	ANIMAL CONTROL						
		Dog Act 1976, Cat Act 2011					
	Registration - Unsterilised Dog						
1052003140	1 Year	Statutory	$50.00	0.00%	$50.00	$50.00	
1052003140	3 Years	Statutory	$120.00	0.00%	$120.00	$120.00	
1052003140	Lifetime	Statutory	$250.00	0.00%	$250.00	$250.00	
1052003140	Working Dog	Statutory	1/4 fee		1/4 fee	1/4 fee	
1052003140	Pensioner Concession	Statutory	1/2 fee		1/2 fee	1/2 fee	
	Registration - Dangerous Dog						
1052003140	1 Year - NO Pensioner Concession	Statutory	$50.00	0.00%	$50.00	$50.00	
1052003141	**Registration - Dog in approved kennel establishment**	Statutory	$200.00	0.00%	$200.00	$200.00	per establishment

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Registration - Sterilised Dog						
1052003140	1 Year	Statutory	$20.00	0.00%	$20.00	$20.00	
1052003140	3 Years	Statutory	$42.50	0.00%	$42.50	$42.50	
1052003140	Lifetime	Statutory	$100.00	0.00%	$100.00	$100.00	
1052003140	Working Dog	Statutory	1/4 fee		1/4 fee	1/4 fee	
1052003140	Pensioner Concession	Statutory	1/2 fee		1/2 fee	1/2 fee	
1146001140	Replacement Registration Tag	Council	$2.65	0.10	$2.75	$2.75	
	Dog Registrations after 31 May in any year, for that registration year are 1/2 the applicable Registration F						
	Registration - Cats						
	ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)						
1052004140	1 Year	Statutory	$20.00	0.00%	$20.00	$20.00	
1052004140	3 Years	Statutory	$42.50	0.00%	$42.50	$42.50	
1052004140	Lifetime	Statutory	$100.00	0.00%	$100.00	$100.00	
	PENSIONER CONCESSION	Statutory	1/2 fee		1/2 fee	1/2 fee	
1052004140	Cat Breeding Application - for approval or renewal to breed cats (per cat)	Statutory	$100.00	0.00%	$100.00	$100.00	per cat
1052004140	Application to keep more than the prescribed number of cats	Council	$87.00	3.13	$90.13	$90.00	
	[Note: Permits required for keeping of 3 or more Cats]						
	Other Fees - Dogs						
1052003141	Application to keep more than the prescribed number of dogs	Council	$112.50	4.05	$116.55	$116.50	
1052002142	Ranger Inspection Fee - Dangerous Dog / Kennel (Annual)	Council	$58.75	2.12	$60.87	$60.75	
1052105140	Trap Hire - Unreturned Trap	Council	At Replacement Cost (Min $500)		At Replacement Cost (Min $500)	At Replacement Cost (Min $500)	
	IMPOUND FEES - DOGS/CATS						
1052002142	Seizure and impounding of Dogs [or Cat, where necessary] - first within 12 months	Council	$69.50	2.50	$72.00	$72.00	
1052002142	Seizure and impounding of Dogs [or Cat, where necessary] - subsequent within 12 months	Council	$138.00	4.97	$142.97	$142.50	
1052002142	Seizure and impounding of Dogs [or Cat, where necessary] - non business hours: weekends, weekdays between 4:30pm to 8:30am	Council	$266.00	9.58	$275.58	$275.00	
1052002140	Private Boarding Fee, Vet Fees, Microchipping, Sterilisation (where necessary)	Council	At Cost		At Cost	At Cost	
1052002140	Surrender, Destruction or Disposal of Dog or Cat	Council	$253.00	9.11	$262.11	$262.00	
1052002140	Sustenance Fee for Impounded Dog (per day)	Council	$45.00	1.62	$46.62	$46.50	
1052002140	Sustenance Fee for Impounded Cat (per day)	Council	$27.50	0.99	$28.49	$28.50	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	IMPOUND FEES - LIVESTOCK						
	These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960.						
1052002142	Livestock 1 - (horses, mules, asses, camels, bulls or boars etc above 2 years of age) - 1st day	Council	$60.00 + pick up & transport costs		$60.00 + pick up & transport costs	$60.00 + pick up & transport costs	per animal
1052002142	per day thereafter		$26.50	0.95	$27.45	$27.50	per animal
1052002142	Livestock 2 - (horses, mules, asses, camels, bulls or boars etc under 2 years of age) - 1st day	Council	$30.00 + pick up & transport costs		$30.00 + pick up & transport costs	$30.00 + pick up & transport costs	per animal
1052002142	per day thereafter		$26.50	0.95	$27.45	$27.50	per animal
1052002142	Livestock 3 - (mares, geldings, colts, fillies, foals, oxen, cows, steers, eifers, calves, rams or pigs etc) - 1st day	Council	$15.00 + pick up & transport costs		$15.00 + pick up & transport costs	$15.00 + pick up & transport costs	per animal
1052002142	per day thereafter		$26.50	0.95	$27.45	$27.50	per animal
1052002142	Livestock 4 - (wethers, ewes, lambs, goars etc) - 1st day	Council	$5.00 + pick up & transport costs		$5.00 + pick up & transport costs	$5.00 + pick up & transport costs	per animal
1052002142	per day thereafter		$26.50	0.95	$27.45	$27.50	per animal
1052002142	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.						
	Vehicle Impoundment						
1051003	Vehicle Impound Fee	Council	$171.00	6.16	$177.16	$177.00	
1051003	Towage - at cost plus 30% administration fee	Council	$ 80.00		At cost + 30% Administration fee	At cost + 30% Administration fee	
1051003	Poundage per day	Council	$12.75	0.46	$13.21	$13.00	
	Parking & Parking Facilities						
1053001	Parking Infringements	Council	As per local law		As per local law	As per local law	
	Health	*Schedule 7*					
	Food Legislation / Food Business						
1072003140	§ Notification Fee	Council	$45.50	1.64	$47.14	$47.00	
1072003140	§ Registration Fee (One off payment)	Council	$219.00	7.88	$226.88	$227.00	
1072003140	§ Annual Notification Fee	Council	$117.50	4.23	$121.73	$122.00	
1072004140	§ Annual Inspection Fee (medium and low risk business)	Council			FREE	FREE	
	Note: Local 'Not-for-Profit' organisations will not be charged inspection or notification fees						
	Traders, Thoroughfares & Public Places						
1072001140	§ Festivals - Food Stallholders - Event Permit	Council	$45.50	1.64	$47.14	$47.00	
N/A	§ Festivals - Other Stallholders - Event Permit (Non consumables)	Council			FREE	FREE	
1072001140	§ Mobile Food Vendor / Stallholder Annual Fee	Council	$117.50	4.23	$121.73	$122.00	
	Waste Water						
1103001140	§ Septic Tank Application	Statutory	$118.00		$118.00	$118.00	
1103002141	§ Septic Tank 'Permit to Use' Certificate	Statutory	$118.00		$118.00	$118.00	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Accommodation - Lodging Houses, Chalets, Bed & Breakfast etc						
1072004140	Inspection Fee - Subsequent Years	Council	$43.00	1.55	$44.55	$44.50	
	Application / Registration (includes intial inspection)						
	Serviced Apartments						
1072005140	§ Lodging House	Council	$362.50	13.05	$375.55	$375.50	
1072005140	§ Holiday Accommodation (Chalets etc)	Council	$362.50	13.05	$375.55	$375.50	
1072002141	Temporary Caravan Park Licence	Statutory	$100.00		$100.00	$100.00	
1072002141	Application for Grant or renwal of Caravan Park Licence	Statutory	$200.00		$200.00	$200.00	
1072004140	Caravan Camping Sites Inspection Fee	Council	$115.20	4.15	$119.35	$119.00	
1072004140	Water Testing (per bacteriological sample) - where not as part of a public health response	Council	$105.00	3.78	$108.78	$108.50	
	Certificates						
	Public Building Certificate of Approval - Initial Inspection						
1072004140	§ Licensed Premises	Council	$115.20	4.15	$119.35	$119.30	
1072004140	§ Other Premises	Council	$115.20	4.15	$119.35	$119.30	
	Section 39 Certificate (Liquor Licence Premises) - Initial Inspection						
1072004140	§ Permanent Facilities	Council	$115.20	4.15	$119.35	$119.30	
1072004140	§ Temporary Facilities (excluding Shire Halls)	Council	Free		FREE	FREE	
	Boyup Brook Medical Centre						
	All Medicare eligible patients will be bulk billed for MBS items. Private Patients will be billed as appropriate						
1074001140	Consultations - Short MBS Item 3	Council	$45.00	1.62	$46.62	$46.50	
1074001140	Consultations - Standard MBS Item 23	Council	$85.00	3.06	$88.06	$87.50	
1074001140	Consultations - Long [MBS Item 36]	Council	$130.00	4.68	$134.68	$135.00	
1074001140	Consultations – Extra Long [MBS Item 44]	Council	$175.00	6.30	$181.30	$180.00	
1074001140	Administration fee - missed appointments, if less than 2 hours notice provided and unable to utilise the booking	Council	$40.00	1.44	$41.44	$45.00	
1074001140	Medical Reports for Third Parties (per hour or part thereof)	Council	$620.00	22.32	$642.32	$640.00	
1074001140	File Copy of Records for Third Parties	Council	$165.00	5.94	$170.94	$170.00	
1074001140	Full Medical Records (sent to other practices)	Council	$30.00	1.08	$31.08	$30.00	
1074001140	Employment Medical	Council	$180.00	6.48	$186.48	$186.00	
1074001140	Work Cover Case Conference	Council	$345.00	12.42	$357.42	$357.00	
1074001140	Repeat Prescription Fee - Same-day - private patients (performed subject to Doctor's discretion)	Council	$25.00			$25.00	
1074001140	Repeat Prescription Fee - private patients (performed subject to Doctor's discretion)	Council	$15.00	0.54	$15.54	$15.00	
1074001140	Repeat Referral Fee - without seeing the Doctor - private patient (performed subject to Doctor's discretion)	Council	$10.00	0.36	$10.36	$10.00	
1074002140	Hire of Consultation Rooms - Allied Health Services Only - DAILY FEE	Council	$20.00	0.72	$20.72	$50.00	Max, $200/month
1074001140	Transport Medical (e.g. endorsement, commercial licence)	Council	$165.00	5.94	$170.94	$170.00	
1074001140	Health Assessments - Firearm Assessment (performed subject to Doctor's discretion)	Council			$0.00	$310.00	
1074001140	Health Assessments - Drivers Licence	Council			$0.00	$170.00	
1074001140	Health Assessments - Disability Pension Assessment	Council			$0.00	$170.00	
1074001140	Telehealth - Brief MBS Item 91890	Council			$0.00	$46.50	
1074001140	Telehealth - Standard MBS Item 91891	Council			$0.00	$87.50	
1074001140	Dr Procedures - as per Medicare Schedule	Statutory	Per Medicare Schedule	0.00	Per Medicare Schedule	Per Medicare Schedule	
	Procedure Consumables:						
1074001140	· Mirena consumables	Council	$25.00	0.90	$25.90	$26.00	
1074001140	· Biopsy consumables	Council	$35.00	1.26	$36.26	$36.50	
1074001140	· Rem consumables (inc. suture packs, pessaries, lesion consumables)	Council	$45.00	1.62	$46.62	$46.50	
	Nurse Procedures - No Dr Appointment Private billing Non-Medicare rebatable						
1074001140	Injections - Prolia, B12	Council			$15.00		
1074001140	Dressing treatment - small	Council			$25.00		
1074001140	Dressing treatment - medium	Council			$35.00		
1074001140	Dressing treatment - large	Council			$45.00		

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Education and Welfare	***Schedule 8***					
	Boyup Brook Early Learning Centre	**Ceaased being Council controlled Jul 2025**					
	Daily fee	Council	$0.00	0.00			
	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		$0.00	0.00			
	Housing	***Schedule 9***					
	Community Housing						
1092003140	16A Forrest Street, Boyup Brook	*LG Act. 1995 | S 6.16*					
1092004140	16B Forrest Street, Boyup Brook	*LG Act. 1995 | S 6.16*					
1092001140	24A Proctor Street, Boyup Brook	*LG Act. 1995 | S 6.16*					
1092002140	24B Proctor Street, Boyup Brook	*LG Act. 1995 | S 6.16*					
	GROH Housing						
1092008140	7 Knapp Street, Boyup Brook (per week)	*Lease*					
	Other Housing				$0.00		
	1 Rogers Avenue, Boyup Brook (per week)	Lease / Employment Agreement					
	Community Amenities	***Schedule 10***					
	Waste Management						
	Rubbish Removal Charges						
	The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of the Health Act (112A) 1911 (as amended).						
	Definitions as defined by the health Act 1911						
	"Occupier" includes a person having the charge, management, or control of the premises and in the case of a house which is let out in separate tenements, or in the case of a lodging-house which is let to lodgers, the person receiving the rent payable by the tenants or lodgers, either on his own account or as the agent of another person; and in the case of a vessel, the master or other person in charge thereof; the term also includes any person in occupation of the surface of any lands of the Crown, notwithstanding any want of title to occupy same.						
	Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Commercial, & Industrial properties, storage, & most land with buildings on it						
	Council imposes Rubbish Removal Charges in accordance with the Waste Avoidance & Resource Recovery Act, 2007.						
	Receiving of Commercial waste from outside the district is to be by Council approval						

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	<u>**Boyup Brook Townsite & Environs (prescribed area)**</u>						
1100101	Kerbside service charge for 1x240litre MGB collected once per week (52 times/year)	Council	$269.50	9.70	$279.20	$279.00	
1100101	Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year)	Council	$134.50	4.84	$139.34	$139.00	
1101001	**Additional** service 1x240litreMGB collected once per week (52 times/year)	Council	$269.50	9.70	$279.20	$279.00	
1100101	**Additional** service for recycling of 1x240litreMGB collected once per fortnight (26 times/year)	Council	$134.50	4.84	$139.34	$139.00	
1101001	**Community and Transfer Station Waste Collection Rate** - per assessment in the district	Council	0.0000006		0.0000006	0.0000006	cents in $
1101001	**Community and Transfer Station Waste Collection Rate** - minimum per assessment	Council	$50.00	1.80	$51.80	$55.00	
	Note 1: Pro-rata collection service charges apply from the 1st of the month following the delivery of the bin **(occupiers requiring a new collection service where there was no previous service)**						
	Note 2: When a Service is provided to a property which is in a 'Satellite' urban area/village/locality, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies for an urban property, but adjusted accordingly for the number of collections per year.						
	Note 3: When a Service is provided to a property which is outside an urban area, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies to an urban property, but adjusted accordingly for the number of collections per year.						
	<u>***Boyup Brook Transfer Station & Landfill Charges (Local Residents Only)***</u>						
	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						

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Rubbish Removal Pass (RURAL LAND OWNERS who dont pay for a waste collection service) - (2 x 20 x 240 MGBs or equivalent pa). Available for collection from Shire of Boyup Brook Administration Office To be collected by Land Owner from Shire office - proof of ownership required		FREE		FREE	FREE	
1101002140	Rubbish Removal Pass - (20 x 240 MGBs or equivalent pa)	Council	$53.00	1.91	$54.91	$55.00	
1101002140	Rubbish Removal Pass - (10 x 240 MGBs or equivalent pa)	Council	$32.50	1.17	$33.67	$33.00	
1101002140	Rubbish Removal Pass - (5 x 240 MGBs or equivalent pa)	Council	$24.00	0.86	$24.86	$25.00	
1101002140	1 x 240 litre Mobile Garbage Bin (& units of 240 litre after)	Council	$15.00	0.54	$15.54	$15.50	
1101002140	Sedan / Station-wagon - 4WD - Boot Load	Council	$15.00	0.54	$15.54	$15.50	
1101002140	Van - Utility - Trailer (not exceeding 1.8mx1.2m)	Council	$38.00	1.37	$39.37	$39.00	
1101002140	Small Truck (2-4 tonne)	Council	$77.50	2.79	$80.29	$80.00	
1101002140	Medium Truck (4-6 tonne)	Council	$93.00	3.35	$96.35	$96.00	
1101002140	Truck (6-8 tonne)	Council	$107.50	3.87	$111.37	$111.00	
1101002140	Truck (8 plus tonne single axle)	Council	$167.50	6.03	$173.53	$175.00	
1101002140	Truck (8 plus tonne dual axle)	Council	$200.00	7.20	$207.20	$207.00	
1101002140	Truck (semi trailer 20m³ capacity)	Council	$384.00	13.82	$397.82	$397.00	
1101002140	Bulk Bins (3m³ or less)	Council	$78.50	2.83	$81.33	$81.00	
1101002140	Bulk Bin (3m³- 6m³)	Council	$93.00	3.35	$96.35	$96.00	
1101002140	Bulk Bin (6m³-10m³)	Council	$108.50	3.91	$112.41	$112.00	
1101002140	Bulk Bin (exceeding 10m³)	Council	$200.00	7.20	$207.20	$207.00	
1101002140	Asbestos Sheets - 2 m2 or less	Council	$27.50	0.99	$28.49	$28.00	
1101002140	Asbestos - 1 m³ ; Minimum Charge	Council	$200.00	7.20	$207.20	$208.00	
1101002140	Asbestos per m³ following initial 1m³	Council	$33.30	1.20	$34.50	$34.00	
1101002140	Plastic Drums (not included in drum muster collection)	Council	$8.50	0.31	$8.81	$9.00	Per 20 litre
1101002140	Greenwaste: Van - Utility - Trailer (not exceeding 1.8m x 1.2m)	Council	FREE		FREE	FREE	
1101002140	White Goods Degassing (Fridge, Air Conditioner)	Council	$42.50	1.53	$44.03	$44.00	
1101002140	Household Furniture Wood Products	Council	$0.00	0.00	$0.00	$10.00	Per Load 6 x4 trailer or less
1101002140	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					FREE	
	RECYCLING FROM COMMERCIAL PREMISES						
1101002140	small trailer 1.2 x 1.8 x .5 (i.e. 1 cubic metre)	Council	$17.50	0.63	$18.13	$18.00	
1101002140	large trailer (2 cubic metres)	Council	$38.50	1.39	$39.89	$40.00	
	SEPTIC DISPOSALS/LIQUID WASTE -						
1101002140	Liquid Waste originating from outside Shire of Boyup Brook	Council	$74.20	2.67	$76.87	$76.50	per m3
1101002140	Liquid Waste from Shire of Boyup Brook	Council	$12.80	0.46	$13.26	$13.50	per m3
1101002140	**Portable Ablution Block hire - 6 x pans + urinal (week minimum)**	Council	$74.20	2.67	$76.87	$77.00	per day
1101002140	Ablution block pump out fee	Council	At cost + 30% administration fee		At cost + 30% administration fee	At cost + 30% administration fee	
1180114000	**BOND** - per ablution block	Council	$380.00	13.68	$393.68	$395.00	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Town Planning						
	Pursuant to Town Planning (Local Government Planning Fees) & Development Regulations 2009						
	Fees to be paid at the time of application are as follows:						
	Determining a development application (other than for an extractive industry) where the estimated cost of the development is						
1105001140	1(a) not more than $50,000	Statutory	$147.00	$0.00	$147.00	$147.00	
1105001140	1(b) more than $50,000 but not more than $500,000	Statutory	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, *Planning and Development Regulations 2009*
1105001140	1(c) more than $500,000 but not more than $2.5 million	Statutory	$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	
1105001140	1(d) more than $2.5 million but not more than $5 million	Statutory	$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	
1105001140	1(e) more than $5 million but not more than $21.5 million	Statutory	$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	
1105001140	1(f) more than $21.5 million	Statutory	$34,196.00	0.00	$34,196.00	$34,196.00	
	Penalty fee for Retrospective Approvals shall be 3 x the calculated Planning Fee *If the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application fee, making the total fee payable for an application subject to a penalty three times the application fee under paragraph (a), (b), (c), (d), (e) or (f)*						Schedule 2, *Planning and Development Regulations 2009*
1105001140	3.Determining an application for extractive industry where the development has not commenced or been carried out.	Statutory	$739.00	0.00	$739.00	$739.00	
1105001140	4. Determining an application for extractive industry where the development has commenced or been carried out.	Statutory	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, *Planning and Development Regulations 2009*
1105002140	5A. Determining an application to amend or cancel development approval	Statutory	$295.00	0.00	$295.00	$295.00	
	5. Providing a subdivision clearance for ;						
1105002140	5 (a) Not more than 5 lots; Charge per Lot	Statutory	$73.00	0.00	$73.00	$73.00	Per Lot
1105002140	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	$73 plus $35 per Lot >5	0.00	$73.00	$73 plus $35 per Lot >5	first 5 lots then $35.00 per Lot
1105002140	5. (c) More than 195 lots	Statutory	$7,393.00	0.00	$7,393.00	$7,393.00	
1105001140	6. Determining an initial application for home occupation where the home occupation has not commenced.	Statutory	$222.00	0.00	$222.00	$222.00	
1105001140	7. Determining an initial application for home occupation where the home occupation has commenced.	Statutory	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, *Planning and Development Regulations 2009*
1105001140	8. Determining an application for the renewal of a home occupation where the application is made before the approval has expires.	Statutory	$73.00	0.00	$73.00	$73.00	
1105001140	9. Determining an application for the renewal of a home occupation where the application is made after the approval has expired.	Statutory	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	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
1105001140	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	$295.00	0.00	$295.00	$295.00	
1105001140	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	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	
1105001140	12. Providing a zoning certificate	Statutory	$73.00	0.00	$73.00	$73.00	
1105001140	13. Replying to a property settlement questionnaire	Statutory	$73.00	0.00	$73.00	$73.00	
1105001140	14. Providing written planning advice	Statutory	$73.00	0.00	$73.00	$73.00	
	Amendments to Planning Applications						
1105001140	Minor Amendment fee estimate	Statutory	If amendment not initiated by Council $500 refunded		If amendment not initiated by Council $500 refunded	If amendment not initiated by Council $500 refunded	
1105001140	Major Amendment fee estimate	Statutory	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.						
1105001140	Executive/Shire Planner (per hour or part thereof)	Council	$97.20	3.50	$100.70	$100.00	S6.16 LGA 1995
1105001140	Manager/Senior Planner (per hour or part thereof)	Council	$72.70	2.62	$75.32	$75.00	S6.16 LGA 1996
	Planning Officer, Environmental Health Officer or other officer with qualifications relevant to request (per hour or part thereof)	Council	$40.50	1.46	$41.96	$41.75	S6.16 LGA 1997
1105001140	Other staff (per hour or part thereof)	Council	$50.60	1.82	$52.42	$52.25	S6.16 LGA 1998
1105001140	Secretary/administration (per hour or part thereof)	Council	$33.55	1.21	$34.76	$34.75	S6.16 LGA 1999
	[NB: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]						
	Structure Plans						
	Advertising Costs						
1105001140	· Local newspaper;	Council	100% Cost Recovery		100% Cost Recovery	100% Cost Recovery	
1105001140	· West Australian; or	Council	100% Cost Recovery		100% Cost Recovery	100% Cost Recovery	
1105001140	· Government Gazette.	Council	100% Cost Recovery		100% Cost Recovery	100% Cost Recovery	
	Goods and Services Tax (GST)						
	The Goods and Services Tax (GST) does not apply to the following compulsory Planning Fees:-						
	· development applications;						
	· subdivision clearances;						
	· home occupations;						
	· change of use; or						
	· zoning certificates.						
	The Goods and Services Tax (GST) does apply to the following Planning Services:-						
	· property settlement questionnaires;						
	· written planning advice,						
	· scheme amendments; and						
	· structure plans.						

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)						
1105001140	Local Newspaper Advertising	Council	100% Cost Recovery		100% Cost Recovery	100% Cost Recovery	
	Notes:						
	· Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)						
	· If advertising of proposals is required both of the above fees will be charged (in addition to development application fee)						
	· Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers						
	· Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application fees set out in Part 1.						
	OTHER FEES ADDRESSING APPLICATIONS PROCESSED BY PLANNING DEPARTMENT BUT CONCERN ISSUES NOT APPLICABLE TO TOWN PLANNING AND DEVELOPMENT ACT						
1125005140	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	$802.30	28.88	$831.18	$830.00	
1146001140	Copy of Town Planning Scheme Text *(includes GST)*	Council	$36.80	1.32	$38.12	$38.00	
1146001140	Copy of Local Planning Strategy (colour)*(includes GST)*	Council	$175.00	6.30	$181.30	$181.00	
	Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation):						
1105001140	Where building is located within Shire of Boyup Brook:	Council	$318.00	11.45	$329.45	$329.00	
1105001140	Where building is located within South-West Region:	Council	$559.00	20.12	$579.12	$579.00	
1105001140	Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:	Council	$1,092.60	39.33	$1,131.93	$1,131.00	
1105001140	Where building is located greater than 3 hours drive from Boyup Brook: (including travelling, inspection time) (per hour or part thereof)	Council	$160.55	5.78	$166.33	$166.00	
	Planning/Development Bonds:						
1180118000	Relocated Dwellings	Council	$6,113.00	220.07	$6,333.07	$6,333.00	
1180118000	Relocated Outbuildings	Council	$629.75	22.67	$652.42	$652.00	
	Boyup Brook Cemetery						
1106002140	Grant of Right of Burial	Council	$385.00	13.86	$398.86	$750.00	
1106002140	Copy of Grant of Right of Burial	Council	$28.50	1.03	$29.53	$30.00	
1106002140	Renewal of Grant of Right of Burial	Council	$100.00	3.60	$103.60	$750.00	
1106002140	Transfer of Grant of Right of Burial	Council	$100.00	3.60	$103.60	$100.00	
	Burials- (Add Grant of Right of Burial if Required)						
1106001140	Interment in grave to depth of 2.13m depth manual dig	Council	Cost of Contractor plus 30%	0.00	Cost of Contractor plus 30%	Cost of Contractor plus 30%	
1106001140	Interment in grave to depth of 2.13m depth	Council	Cost of Contractor plus	0.00	Cost of Contractor plus 30%	Cost of Contractor plus 30%	
1106001140	Reopening Fees for Interment in existing grave		Cost of Contractor plus		Cost of Contractor plus 30%	Cost of Contractor plus 30%	
1106001140	Interment of a child (under 13 years) including registration fee	Council	$633.00	22.79	$655.79	$650.00	
1106001140	Interment of any stillborn child in ground set aside for that purpose [includes Res. Fee]	Council	$327.00	11.77	$338.77	$340.00	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Extra Charges						
1106001140	Additional Fee for Interment on a Saturday, Sunday or Public Holiday	Council	$502.00	18.07	$520.07	$520.00	
1106001140	Grant of Right reservation fee of specific grave site/Niche Wall (Reserve for 25 Yrs)	Council	$385.00	13.86	$398.86	$1,000.00	
1106003140	Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment; Undertakers are to arrange such matters)	Council	$115.00	4.14	$119.14	$120.00	
1106002140	Administration fee-Re-open Grave for 2nd interment	Council	$115.00	4.14	$119.14	$200.00	
	Placement of Ashes in the Niche Wall						
1106004140	Placement in single niche Plus cost of standard bronze plaque and inscription	Council	$588.00	21.17	$609.17	$400.00 plus cost of plaque & freight	
1106004140	Placement in double niche including standard bronze plaque and first inscription	Council	$837.00	30.13	$867.13	$400.00 plus cost of plaque & freight	
1106004140	Placement of second Ashes into double niche including attachable bronze plaque and inscription	Council	$304.00	10.94	$314.94	$400.00 plus cost of plaque & freight	
1106003140	Grant of Right reservation fee of specific grave site/Niche Wall (Reserve for 25 Yrs)	Council	$185.00	6.66	$191.66	$1,000.00	
1106004140	Vase of Perpetual Emblem Attachment	Council	Actual cost of attachment		Actual cost of attachment	Actual cost of attachment	
	Placement of Ashes into a Grave						
1106004140	Placement of Ashes into existing gravesite	Council	$307.00	11.05	$318.05	$400.00	
1106004140	Place Ashes into new gravesite [+ Res. Fee: See Above]	Council	$307.00	11.05	$318.05	$400.00	
1106004140	Transfer of Ashes to a new position (plus cost of plaques if required) [Note: This fee does not include new Plaque]	Council	$307.00	11.05	$318.05	$400.00 plus cost of plaque & freight	
1106004140	Removal of Ashes from Cemetery to authorised family member	Council	$190.00	6.84	$196.84	$400.00	
	Miscellaneous Fees						
1106002141	Funeral Directors Annual Licence Fee	Council	$191.50	6.89	$198.39	$200.00	
1106002141	Funeral Directors Single Funeral Permit (Applicable to Non-Licence Holders)	Council	$115.20	4.15	$119.35	$120.00	
1106002141	Monumental Masons Annual Licence Fee	Council	$191.50	6.89	$198.39	$200.00	
1106002141	Monumental Masons - Installing a new headstone/monument	Council	$115.20	4.15	$119.35	$120.00	
1106002141	Placement and Registration of Plaque (No ashes)	Council	$587.00	21.13	$608.13	$400.00 plus cost of plaque & freight	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Recreation & Culture	*Schedule 11*					
	Boyup Brook Hall Hire						
	[Note 1: The Hall Hire Fees do not include Kitchen, Bar, or Stage. If requiring the extra areas, then other Fees will apply]						
	[Note 2: Unless otherwise stated, the Fees are of a 'daily' nature, covering 7am to 7pm, or 2pm to 12pm]						
1180116000	[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. All bonds are fully refundable, minus cleaning charges and damages to facilities.]	Council	$200.00	7.20	$207.20	$210.00	
1180116000	[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. All bonds are fully refundable, minus cleaning charges and damages to facilities.]	Council	$400.00	14.40	$414.40	$415.00	
	BOOKINGS ESSENTIAL TO SECURE DATES						
1111001140	Cleaning charges - where hired facility is not cleaned sufficiently by user (Per Hour) Applicable to all Shire buildings	Council	$61.25	2.21	$63.46	$65.00	per hour or part thereof
	Stage Shows; Balls; Weddings; Other Hiring's						
1111001140	Hire Charge	Council	$ 340.00	12.24	$352.24	$ 350.00	
	NFP Community Groups [50% of Standard Hire]						
1111001140	Hire Charge	Council	$ 170.00	6.12	$176.12	$ 175.00	
	Badminton/Gym/Aerobics & Like Activities						
1111001140	Hire Charge	Council	$13.00 for first hour & $4.65 per hour or part thereof thereafter		$15.00 for first hour & $5.00 per hour or part thereof thereafter	$15.00 for first hour & $5.00 per hour or part thereof thereafter	Up to a maximum of 3 hours
1111001140	**Rehearsals (per occasion)**						
	Hire of Boyup Brook Hall Front Consultation Rooms - Bookings essential to secure dates						
1111001140	**Bond for Hire of Front Consultation Room**		$ 100.00			$ 100.00	
1111001140	Front Consultation Rooms (Monthly Hire) per month	Council	$ 50.00		$ 85.00	$ 200.00	
1111001140	Front Consultation Rooms (Daily Hire) per day - ad hoc	Council	$ 20.00		$40.00	$ 50.00	
1111001140	Front Consultation Rooms NFP & Community Groups	Council	FREE		$25.00	$ 25.00	
	Kitchen Only [Bond still applies]						
1111001140	**Commercial Hire (per half day)**	Council	$23.50	0.85	$40.00	$40.00	
1111001140	Hire Charge 1/2 day (prior to or after midday)	Council	$ 26.00	0.94	$26.94	$ 27.00	
1111001140	Hire Charge full day	Council	$ 53.00	1.91	$54.91	$ 55.00	
	Stage, Bar, Other						
1111001140	Charge for each area	Council	$ 53.00	1.91	$54.91	$ 55.00	
	Public Meetings (no kitchen)						
1111001140	Hire Charge	Council	$ 167.00	6.01	$173.01	$ 175.00	
	Projector and Screen Use						
	[For all prospective hires, application for use of items will incur a mandatory bond deposit of $1000. The bond is fully refundable, minus any damages to items.]				$1,000.00	$ 1,000.00	
	Hire of Screen only					Price on Application	
	Hire of Projector only				$0.00	Price on Application	
	Hire of Projector and Screen				$0.00	Price on Application	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Council Chambers Hire - with CEO Approval						
1180116000	[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	$200.00	7.20	$207.20	$207.00	
1180116000	[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	$400.00	14.40	$414.40	$414.00	
1111001140	Daily use (not including kitchen)	Council	$ 350.00	12.60	$362.60	$ 362.00	
1111001140	Half Day Use (not including kitchen)		$ 200.00	7.20	$207.20	$ 207.00	
1111001140	Not for Profits Community Groups (50% of Standard Hire) (not including kitchen)		$ 175.00	6.30	$181.30	$ 181.00	
1111001140	Night use (not including kitchen)	Council	$ 350.00	12.60	$362.60	$ 362.00	
	Recreation and Sporting Venues						
1113003140	Fee for leaving the lights on at recreation facilities following conclusion of event		$113.00	4.07	$117.07	$117.00	per hour or part thereof
1113003140	Cleaning charges - where hired facility is not cleaned sufficiently by user (per hour)		$61.25	2.21	$63.46	$65.00	
1113003140	Boyup Brook Football Club per season	Council	$1,186.00	42.70	$1,228.70	$1,230.00	
1113003140	Boyup Brook Hockey per season	Council	$593.25	21.36	$614.61	$615.00	
1113003140	Boyup Brook Cricket Club per season	Council	$593.25	21.36	$614.61	$615.00	
1113003140	Boyup Brook Juniors Netball per season (when required)	Council	$593.25	21.36	$614.61	$615.00	
1113003140	Boyup Brook Tennis Club per season	Council	$593.25	21.36	$614.61	$615.00	
1113003140	Boyup Brook Swimming Club per season	Council	$593.25	21.36	$614.61	$615.00	
1113003140	Country Music Club of Boyup Brook - Charge for use of Music Park per year	Council	$903.60	32.53	$936.13	$936.00	
1113003140	Music Park (includes stage & toilets) per day	Council	$260.00	9.36	$269.36	$269.00	
1113003140	Music Park (excludes stage & toilets) per day	Council	$81.40	2.93	$84.33	$84.00	
1113003140	Music Park (includes stage & toilets) per hour	Council			$20.00	$20.00	Up to a maximum of 2 hours
1180116000	[Note 5: For all prospective hires of the Music Park and Stage all applications will incur a mandatory bond deposit of $400. All bonds are fully refundable, minus cleaning charges and damages to facilities.]	Council			$400.00	$400.00	
1113003140	Other Public Open Space per day	Council	$146.90	5.29	$152.19	$152.00	
1113003140	Oval per day	Council	$88.00	3.17	$91.17	$91.00	
1113003140	Hockey Ablutions - Use of Showers and no other facilities (per person, per use)	Council	$6.65	0.24	$6.89	$7.00	
1113003140	Hockey Ground per day	Council	$44.00	1.58	$45.58	$50.00	
	Swimming Pool Entry Fees						
1112003140	Adult entry	Council	$6.50	0.23	$6.73	$6.50	
1112003140	Spectator entry	Council	$3.00	0.11	$3.11	$3.00	
1112003140	Pensioner Card	Council	$4.50	0.16	$4.66	$4.50	
1112003140	Child entry - under 1 year, up to 5 years - Free				FREE		
1112003140	Child entry – Attending school	Council	$4.00	0.14	$4.14	$4.00	
1112003140	School Group - Entry Fee (accompanying supervising teachers, parents FREE)	Council	$3.00	0.11	$3.11	$3.00	
1112003140	Local School swimming carnivals - supervising teachers, parents		Free		FREE	Free	
1112003140	Australia Day - Free Entry all day	Council	BB Residents only		FREE	BB Residents only	
	Swimming Pool - Book 10 Tickets						
1112004140	Adult	Council	$50.00	1.80	$51.80	$50.00	
1112004140	Child (Attending School) / Non swimmer	Council	$30.00	1.08	$31.08	$30.00	
1112004140	Pensioner	Council	$35.00	1.26	$36.26	$35.00	
	Swimming Pool - Family Day Pass						
1112003140	Family (includes 2 adults and 2 children attending school)	Council	$15.00	0.54	$15.54	$15.00	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Swimming Pool Season Tickets - eligible persons as identified on the Season Pass						
1112004140	Adult only	Council	$175.00	6.30	$181.30	$175.00	
1112004140	Family, Single - Adult and 1 Child (Attending school)	Council	$175.00	6.30	$181.30	$175.00	
1112004140	Family Single - Adult and more than 1 child (all children attending school) Plus $10 per additional child thereafter (attending school)	Council	$175.00 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	
1112004140	Family (includes 2 adults and up to 3 children attending school) Plus $10 per additional child thereafter (attending school)	Council	$310.00	11.16	$321.16	$310.00	
1112004140	Family Single - Pension / Senior Card Holder - (Includes 1 Adult & 2 children attending school) Plus $10 per additional child thereafter (child attending school)	Council	$87.50 plus $5 per child attending school	$87.04 plus $5 per child attending school		$87.50	
	Family - Pension / Senior Card Holder (Includes 2 Adults & up to 2 children all attending school) Plus $10 per additional child thereafter (attending school)	Council				$155.00	
1112004140	Child only - (Over 10 years of age and attending school)	Council	$87.50	3.15	$90.65	$87.50	
1112004140	Single Pensioner / Senior	Council	$87.50	3.15	$90.65	$87.50	
1112004140	Pensioner Couple - with Pension / Senior Cards	Council	$155.00	5.58	$160.58	$155.00	
	Vacation Swimming Lessons						
1112008140	Parent / Carer (non-swimmer) entry 7 Day pass	Council	$17.50	0.63	$18.13	$17.50	
1112008140	Child (6 - 17 yrs) 7 Day Pass	Council	$21.00	0.76	$21.76	$21.00	
	Other						
1112005140	Private Hire - Available upon prior arrangements made with Swimming Pool Manager	Council	$106.00	3.82	$109.82	$106.00	
1112005140	Private Hire - Inflatables (min 2hours) - Pool operating hours (Includes 2 lifeguards)	Council	$281.00	10.12	$291.12	$281.00	
1112005140	Private Hire - Inflatables (min 2hours) - Pool NON operating hours (includes 2 lifeguards) eg Saturday/Sunday 9am to 12pm. Subject to conditions	Council	$450.00	16.20	$466.20	$450.00	
1112005140	Mat Hire [maximum period = 1 hour]	Council	$0.00	0.00	$0.00	$0.00	
1112005140	Use of Showers and no other swimming pool facilities	Council	$6.00	0.22	$6.22	$6.00	
1112007140	Water Aerobics (entry not included)	Council	$7.50	0.27	$7.77	$7.50	Per Session
1112007140	Water Aerobics - 10 class pass (entry not included)	Council	$70.00	2.52	$72.52	$70.00	10 Sessions
1112007140	Private Swimming Lessons (Minimum Participants) $12/session	Council	$12 a session usually 6-8 lessons	2.16	$12.00	$12.00	Minimum 4 participants
	Concession will be given to holders of pension and senior cards (not health care cards)						

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Boyup Brook Community Gym						
1112006140	Casual (daily pass)	Council	$10.00	0.36	$10.36	$10.00	
1112006140	3 month Adult	Council	$128.00	4.61	$132.61	$128.00	
1112006140	3 month Pensioner / Concession	Council	$64.00	2.30	$66.30	$64.00	
1112006140	3 month Youth (14-17 years)	Council	$64.00	2.30	$66.30	$64.00	
1112006140	6 month Adult	Council	$245.00	8.82	$253.82	$245.00	
1112006140	6 month Pensioner / Concession	Council	$115.00	4.14	$119.14	$115.00	
1112006140	6 month Youth (14-17 years)	Council	$115.00	4.14	$119.14	$115.00	
1112006140	12 month adult (pay in full 10 months for 12 months)	Council	$358.00	12.89	$370.89	$358.00	
1112006140	12 month pensioner / concession (pay in full 10 months for 12 months)	Council	$179.00	6.44	$185.44	$179.00	
1112006140	12 month youth (pay in full 10 months for 12 months) FREE for guardian	Council	$179.00	6.44	$185.44	$179.00	
1112006140	Family 2 x adult plus child (14-17 years)	Council	$485.00 plus $25.00 per child	$11.38 plus $20.00 per child	$485.38 plus $20.00 per child	$485.00 plus $25.00 per child	
1112006140	Single family 1 x adult plus child (14-17 years)	Council	$324.00 plus $25.00 per child	$7.60 plus $20.00 per child	$324.60 plus $20.00 per child	$324.00 plus $25.00 per child	
1112006140	Single family concession plus child (14-17 years)	Council	$161.00 plus $25.00 per child	$3.79 plus $20.00 per child	$161.79 plus $20.00 per child	$161.00 plus $25.00 per child	
1112006140	School group entry fee (per child)	Council	$3.00	0.11	$3.11	$3.00	
1112006140	Professional membership (clients require membership) per year	Council	$395.00	13.36	$408.36	$395.00	
1112006140	Corporate membership (5 or more employees)	Council	25% Discount		25% discount	25% Discount	
1112006140	Services membership	Council	25% Discount		25% discount	25% Discount	
1112006140	2 x Adults 12 month Pass (Specify Family Members)	Council	$485.00	11.38	$496.38	$485.00	
1112006140	Adult Swimming Pool Pass Plus 12 month Gym Membership less 15% discount (i.e. $175 + $358 = $533 less 15% $80.00 Cost $453	Council			$453.00	only on full paying membership discounts	

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Works & Services Department	***Schedule 12***					
	Works & Services Charges (Inclusive of GST)						
1125005140	Application for Temporary Road Closure	Council	$92.00	3.31	$95.31	$95.00	
1125005140	Administration Fee - Heavy Haulage Approval	Council	$202.75	7.30	$210.05	$210.00	
1125005140	Administration Fee - Heavy Haulage Approval Renewal	Council	$202.75	7.30	$210.05	$210.00	
1125005140	Approval of Road & Drainage Plans for Sub-Divisions	Council	1.5% of Construction Costs + GST		1.5% of Construction Costs + GST	1.5% of Construction Costs + GST	
	Residential Crossovers (Inclusive of GST)						
	Shire Contribution						
	(Note to receive a contribution the crossover must be built in accordance with Shire specifications)						
1122111	Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	Council	$1,372.00	49.39	$1,421.39	$1,421.00	
1122111	Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	Council	$1,372.00	49.39	$1,421.39	$1,421.00	
1122111	Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	Council	$1,142.75	41.14	$1,183.89	$1,183.00	
1122111	Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	Council	$1,259.50	45.34	$1,304.84	$1,304.00	
1122111	Shire contribution to a gravel crossover is half the cost to a maximum of	Council	$762.75	27.46	$790.21	$790.00	
	Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.						
	Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.						
	Two pipe lengths plus two precast headwalls						
1122111	300mm	Council	$947.20	34.10	$981.30	$981.00	
1122111	375mm	Council	$1,049.60	37.79	$1,087.39	$1,087.25	
	Three pipe lengths plus two precast headwalls						
1122111	300mm	Council	$1,141.75	41.10	$1,182.85	$1,182.75	
1122111	375mm	Council	$1,341.40	48.29	$1,389.69	$1,389.50	
	Two pipes only (no precast headwalls)						
1122111	300mm	Council	$610.30	21.97	$632.27	$632.00	
1122111	375mm	Council	$717.80	25.84	$743.64	$743.50	
	Three pipes only						
1122111	300mm	Council	$761.85	27.43	$789.28	$789.00	
1122111	375mm	Council	$1,022.45	36.81	$1,059.26	$1,059.00	
	Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following dimensions:						
	Length (verge width) = 7m						
	Width at boundary line = 3m						
	Width at edge of road = 6m						
	Area = 31.5m^2						
	Thickness for concrete = 100mm						
	Thickness for Asphalt = 25mm						
	Thickness of base course for Asphalt/Spray Seal = 100mm						
	Thickness of sub base course for Asphalt/Spray seal = 100mm						

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Rural Road Signs						
1122001	Rural Numbering - per Sign	Council	$51.00	1.84	$52.84	$53.00	
1122001	Replacement of Rural Road Numbering (includes sign, post and fittings)	Council	$65.50	2.36	$67.86	$68.00	
	Other						
	Accessing Water from Shire Standpipes – (inclusive of GST)						
1135001140	Ad-hoc use as per Water Corporation Charges and service fee, for 560 KL consumed per annum (per KL)	Council	$12.00	0.43	$12.43	$12.50	
1135001140	Water Standpipe deposit fee - Fob/Card/Key	Council	$50.00		$50.00	$50.00	
1135001140	Administration charge for use of Shire standpipes (multiple use - invoiced)	Council	$5.00	0.18	$5.18	$5.25	
1135001140	Ad-hoc use as per Water Corporation Charges and service fee, Reservoir (per KL)	Council	$1.00	0.04	$1.00	$1.00	
	Motor Vehicle Special Plates (inclusive of GST)						
1125002140	Shire administration fee for Local Authority Plates	Council	$23.55	0.85	$24.40	$24.50	
1125002140	Local Authority Plate Applications (per Department of Transport) - *Plus Shire administration fee above*	Statutory	$225.00		$225.00	$225.00	Dep't of Transport charge.
	Airport Hanger						
1126001140	Airport Hanger Hire Fee (per week)	Council	$40.90	1.47	$42.37	$42.00	
1126001140	Airport Landing Fee	Council	No Fee			$0.00	
	Economic Services	***Schedule 13***					
	Flax Mill Sheds Storage						
1132003140	Storage key bond	Council	$25.60	0.92	$26.52	$26.50	
1132003140	Administration charge - First or initial hire agreement	Council	$126.60	4.56	$131.16	$131.00	
1132003140	Administration charge - Annual hire agreement renewal	Council	$29.40	1.06	$30.46	$30.50	
1132003140	Per square metre per month	Council	$0.43	0.02	$0.45	$0.45	
1132003140	Minimum Annual Charge	Council	$533.30	19.20	$552.50	$552.50	
	Completion of the Flax mill Storage Hire form is required before the commencement of storage and then on an annual basis						
	Abel Street Shed Storage						
1135005140	Abel Street Shed Storage (per week)(Sold in 2025-26)		$27.10				
	Commercial Rentals						
1135005140	Shop 80A Abel Street, Boyup Brook (Sold in 2025-26)	*LG Act. 1995 | S 6.16*					
1135005140	Shop 80B Abel Street, Boyup Brook (Sold in 2025-26)	*LG Act. 1995 | S 6.16*					
1135005140	Shop 80C Abel Street, Boyup Brook (Sold in 2025-26)	*LG Act. 1995 | S 6.16*					

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	Building Control (GST not applicable unless specifically stated)						
	All fees are to be paid upon application (excepting building licence application fees) and are non-refundable.						
1133001	Building Approval Certificate	Statutory	Plus BSL		Plus BSL	Plus BSL	
1133001	Amended Building Plans	Statutory	Plus BSL & CTF		Plus BSL & CTF	Plus BSL & CTF	
1133001	Building Occupancy Certificate	Statutory	Plus BSL		Plus BSL	Plus BSL	
1133001	Demolition License (per storey)	Statutory	Plus BSL		Plus BSL	Plus BSL	
1133001	Temporary Accommodation Approval / Renewal (6 mth/annum)	Council	$167.90	6.04	$173.94	$173.75	
1133001	Swimming Pool Inspection Fee (4 yearly)	Statutory	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*	
1146001	Copy of Building and/or Septic Plans (where available)	Council	$75.75	2.73	$78.48	$78.00	
1133001	Monthly Building Statistics (per month including GST)	Council	$23.00	0.83	$23.83	$23.00	
	Other Property & Services	***Schedule 14***					
	Private Works Charges (Inclusive of GST)						
	Plant & Machinery (including labour, overheads and parts) - Wet Hire ONLY						
1141001140	Motor Grader	Council	$239.00	8.60	$247.60	$247.50	
1141001140	Tip Trucks	Council	$213.00	7.67	$220.67	$220.50	
1141001140	Side Tipping Truck & Trailer	Council	$368.50	13.27	$381.77	$382.00	
1141001140	Tray Top Truck (4 tonne)	Council	$176.00	6.34	$182.34	$182.50	
1141001140	Tray Top Truck (3 tonne)	Council	$176.00	6.34	$182.34	$182.50	
1141001140	Utilities	Council	$159.70	5.75	$165.45	$165.50	
1141001140	Front end Loader	Council	$239.50	8.62	$248.12	$248.00	
1141001140	Tractors	Council	$154.60	5.57	$160.17	$160.00	
1141001140	Backhoe	Council	$154.60	5.57	$160.17	$160.00	
1141001140	Water Cart	Council	$282.60	10.17	$292.77	$293.00	
1141001140	Ride-on Mower	Council	$154.60	5.57	$160.17	$160.00	
1141001140	10 tonne vibrating Roller	Council	$224.25	8.07	$232.32	$232.50	
1141001140	16 tonne Multi tyre roller	Council	$212.00	7.63	$219.63	$219.50	
1141001140	Prime Mover & Low Loader	Council	$367.60	13.23	$380.83	$381.00	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
1141001140	**Labour**						
1141001140	Labour & Overheads (only; doesn't include cost of plant, or any materials)	Council	$116.20	4.18	$120.38	$120.50	
1141001140	Labour & Overheads (only; doesn't include cost of plant, or any materials) Time & Half	Council	$174.00	6.26	$180.26	$180.25	
1141001140	Labour & Overheads (only; doesn't include cost of plant, or any materials) Double Time	Council	$232.40	8.37	$240.77	$241.00	
1141001140	Materials	Council	Cost + 30% + GST	Cost + 30% + GST	Cost + 30% + GST	Cost + 30% + GST	
1141001140	Waste Oil Disposal	Council	Cost + 30% + GST	Cost + 30% + GST	Cost + 30% + GST	Cost + 30% + GST	
1141001140	Waste Oil Disposal (under 100 litres)	Council	FREE		FREE	FREE	
	Note 1: A fee is charged from leaving Depot to return if job is separate to Council Wks.						
	Note 2: Where a Council Staff Member is on a private job, all hours while present will be charged at the 'Labour & Overheads' rate						
	Note 3: The Council's Works Manager, or Works Supervisor, has authority to negotiate on large jobs						
	Note 4: If work is carried out outside of 7am-4pm, then the charges for labour will also involve the applicable overtime rates.						
	Traffic Management Plan Evaluation						
1125005	Evaluation of previously assessed Traffic Management Plans	Council	$60.00	2.16	$62.16	$62.00	
1125005	Evaluation of new Traffic Management Plans	Council	$115.00	4.14	$119.14	$119.00	
	Rylington Park Accommodation & Facility Hire						
1149108	Accommodation per night	Council	$38 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	
1149107	AWI Shearing School Facility Hire	Council				Per Agreement	
1149108	Full Facility Hire (Pro Rata) (Maximum capacity 16 people) Minimum charge for less than 8 people	Council	$1,080 per day	$41 per day	$1,081 per day	$1,080 per day or $67.5/person (Min $500 per day)	
1149108	Hire of Education room / Kitchen facilities (Including ablutions)	Council	$150 per day		$150 per day	$150 per day	
1149108	Cleaning charges - where hired facility is not cleaned sufficiently by user (Per Hour)	Council	$65 per hour			$65 per hour	
1149108	Fees for Schools for use of facilities and accommodation waived					FREE	

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2026-2027

Area/Code	Description	Statutory or Council	Fees & Charges 2025-26	Proposed increase 2026-27 (A)	Suggested Fees 2026-27	Adopted Increase 2026-27 (B)	Notes
	CMCA Flaxmill Caravan Park Boyup Brook Fees (Managed by Campervan and Motorhome Club of Australia (CMCA) - Commission based						
	CMCA Members						
1132002140	Ensuite (Single, Couple and Additional Adults plus $4)	Council/CMCA	$34 Single + $4/Adult	$1.39 Single + $0.16/Adult	$35.39 Single + $4.16 /Adult	$34 Single + $4/Adult	
1132002140	Powered Site	Council/CMCA	$26 Single + $4/Adult	$1.07 Single + $0.16/Adult	$27.07 Single + $4.16/Adult	$26 Single + $4/Adult	
1132002140	Tent	Council/CMCA	$14 Single + $4/Adult	$0.57 Single + $0.16/Adult	$14.57 Single + $4.16/Adult	$14 Single + $4/Adult	
1132002140	Self Contained Vehicles	Council/CMCA	$5 Single + $2/Adult	$0.2 Single + $0.08/Adult	$5.20 Single + $2.08/Adult	$5 Single + $2/Adult	
1132002140	Self Contained Vehicles + Ablution	Council/CMCA	$8 Single + $2/Adult	$0.33 Single + $0.08/Adult	$8.33 Single + $2.08/Adult	$8 Single + $2/Adult	
	NON Members (Single Charge, Couples and additional adults + daily fee)						
1132002140	Ensuite	Council/CMCA	$42 Single + $5/Adult	$1.75 Single + $0.2/Adult	$43.75 Single + $5.20/Adult	$42 Single + $5/Adult	
1132002140	Powered Site	Council/CMCA	$29 Single + $5/Adult	$1.19 Single + $0.20/Adult	$30.19 Single + $5.20/Adult	$29 Single + $5/Adult	
1132002140	Tent	Council/CMCA	$21 Single + $4/Adult	$0.86 Single + $0.16/Adult	$21.86 Single + $4.16/Adult	$21 Single + $4/Adult	
1132002140	Self Contained Vehicles	Council/CMCA	$15 per night	$0.61 per night	$15.61 per night	$15 per night	
1132002140	Self Contained Vehicles + Ablution	Council/CMCA	$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.						