

**BUDGET REVIEW**

**DETAILED OPERATING  
AND NON-OPERATING**

**WORKPAPERS**

**31 DECEMBER 2023**

**2023-2024**

**SHIRE OF BOYUP BROOK**  
**FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE**  
**FOR THE PERIOD ENDING 31 DECEMBER 2023**

	2023-24 ORIGINAL	2023-24 YTD	2023-24 YTD	30 JUNE 2024	PROJECTION VARIANCES	
	BUDGET	BUDGET (a)	ACTUAL (b)	PROJECTION	POSTIVE OUTCOME	NEGATIVE OUTCOME
<b>OPERATING REVENUE</b>	\$	\$	\$			
Ex-Gratia Rates & Write-offs	2,140	1,390	1390	(360)	0	(2,500)
Operating Grants, Subsidies and Contributions	495,917	266,077	329,522	821,681	325,764	0
Fees and Charges	1,879,735	938,127	1,161,452	1,882,758	3,023	0
Interest Earnings	27,750	13,378	188,957	282,777	255,027	0
Other Revenue	792,629	141,792	290,252	806,869	14,240	0
Profit on Disposal of Asset	0	0	0	0	0	0
<b>Total Operating Revenue</b>	<b>3,198,171</b>	<b>1,360,764</b>	<b>1,971,574</b>	<b>3,793,725</b>	<b>598,054</b>	<b>(2,500)</b>
<b>LESS OPERATING EXPENDITURE</b>						
Employee Costs	(3,912,622)	(1,703,064)	(1,956,185)	(3,847,485)	65,137	0
Materials and Contracts	(3,050,034)	(1,084,978)	(726,692)	(3,584,007)	0	(533,973)
Utility Charges	(213,715)	(86,509)	(86,204)	(214,185)	0	(470)
Depreciation on Non-Current Assets	(3,586,909)	(1,447,631)	0	(3,586,909)	0	0
Interest Expenses	(4,693)	(2,446)	(2,586)	(4,693)	0	0
Insurance Expenses	(328,313)	(312,565)	(282,769)	(325,850)	2,463	0
Other Expenditure	(332,662)	20,986	(255,378)	(320,024)	12,638	0
Loss on Disposal of Asset	0	0	0	0	0	0
<b>Total Operating Expenses</b>	<b>(11,428,948)</b>	<b>(4,616,208)</b>	<b>(3,309,813)</b>	<b>(11,883,153)</b>	<b>80,238</b>	<b>(534,443)</b>
<b>Sub-Total</b>	<b>(8,230,777)</b>	<b>(3,255,444)</b>	<b>(1,338,240)</b>	<b>(8,089,428)</b>	<b>678,292</b>	<b>(536,943)</b>
<b>NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET</b>						
Movement in Employee Provisions (Non-current)	44,635	0	0	44,635	0	0
Movement in Accrued Expenses		0	0			
Depreciation Written Back	3,586,909	1,447,631	0	3,586,909	0	0
<b>Operating Activities Excluded from Budget</b>	<b>3,631,544</b>	<b>1,447,631</b>	<b>0</b>	<b>3,631,544</b>	<b>0</b>	<b>0</b>
<b>Sub Total</b>	<b>(4,599,233)</b>	<b>(1,807,813)</b>	<b>(1,338,240)</b>	<b>(4,457,884)</b>	<b>678,292</b>	<b>(536,943)</b>
<b>INVESTING ACTIVITIES</b>						
Purchase of Land	0	0	0	0	0	0
Purchase Buildings	(889,155)	(377,394)	(530,621)	(2,716,801)	45,955	(1,873,601)
Purchase Plant and Equipment	(891,660)	(345,990)	(107,212)	(808,872)	91,803	(9,015)
Purchase Furniture and Equipment	(25,000)	0	0	(25,000)	0	0
Infrastructure Assets - Roads	(1,950,962)	(555,829)	(722,270)	(2,770,441)	62,733	(882,212)
Infrastructure Assets - Footpaths	(75,075)	0	0	(263,914)	0	(188,839)
Infrastructure Assets - Aerodromes	(53,056)	0	0	(53,056)	0	0
Infrastructure Assets - Drainage	(58,866)	(58,866)	(70,798)	(70,799)	0	(11,933)
Infrastructure Assets - Parks & Ovals	(200,000)	0	0	(200,000)	0	0
Infrastructure Assets - Recreation	(150,000)	(51,000)	(133,137)	(150,000)	0	0
Infrastructure Assets - Other	(344,313)	(214,313)	(35,306)	(667,179)	34,465	(357,331)
Proceeds from Sale of Assets	310,000	80,000	0	361,819	51,819	0
Contributions for the Development of Assets	1,784,539	302,469	185,920	3,594,009	1,809,470	0
<b>Amount Attributable to Investing Activities</b>	<b>(2,543,548)</b>	<b>(1,220,923)</b>	<b>(1,413,424)</b>	<b>(3,770,234)</b>	<b>2,096,245</b>	<b>(3,322,931)</b>
<b>FINANCING ACTIVITIES</b>						
Repayment of Debt - Loan Principal	(22,660)	(11,166)	(11,166)	(22,660)	0	0
Repayment of Debt - Lease Principal	(19,800)	(8,250)	(9,824)	(19,800)	0	0
Transfer to Reserves	(270,000)	(2,083)	(47,169)	(408,787)	0	(138,787)
<b>Amount Attributable to Financing Activities</b>	<b>(312,460)</b>	<b>(21,499)</b>	<b>(68,159)</b>	<b>(451,247)</b>	<b>0</b>	<b>(138,787)</b>
<b>Sub Total</b>	<b>(7,455,241)</b>	<b>(3,050,235)</b>	<b>(2,819,822)</b>	<b>(8,679,365)</b>	<b>2,774,537</b>	<b>(3,998,661)</b>
<b>FUNDING FROM</b>						
Transfer from Reserves	138,000	0	0	1,032,000	894,000	0
Loans Raised	250,000	0	0	250,000	0	0
Estimated Opening Surplus at 1 July	3,490,312	3,490,312	3,815,098	3,820,598	330,286	0
Amount Raised from General Rates	3,576,929	3,576,929	3,575,233	3,576,767	(162)	0
Closing Funds	0	0	0	0	0	0
	<b>7,455,241</b>	<b>7,067,241</b>	<b>7,390,331</b>	<b>8,679,365</b>	<b>1,224,124</b>	<b>0</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>4,017,006</b>	<b>4,570,509</b>	<b>0</b>	<b>3,998,661</b>	<b>(3,998,661)</b>
				<b>PROJECTED SURPLUS/(DEFICIT)</b>	<b>0</b>	

	2022-2023 C/FWD	2023-2024 BUDGET	2023-2024 YTD	30 JUNE 2024 PROJECTION
<b>CURRENT ASSETS</b>				
Unrestricted Cash	4,201,744	633,004	5,916,740	633,004
Restricted Cash	371,717	0	19,783	0
Restricted Cash - Reserves	2,749,490	2,881,490	2,796,658	2,173,445
Accounts Receivable	768,821	1,021,623	1,113,341	1,021,623
Stock On Hand	49,368	36,513	49,368	36,513
Biological Assets	259,271	412,050	259,271	412,050
Other Assets	59,885	46,581	59,885	46,581
<b>TOTAL CURRENT ASSETS</b>	<b>8,460,296</b>	<b>5,031,261</b>	<b>10,215,046</b>	<b>4,323,216</b>
<b>CURRENT LIABILITIES</b>				
Bank Overdraft	0	0	0	0
Accounts Payable	(931,714)	(1,359,220)	(200,015)	(1,359,220)
Bonds & Deposits	(51,709)	(51,709)	(36,962)	(51,709)
Accrued Expenses	(39,700)	(102,018)	(157,594)	(102,018)
Contract Liabilities	(320,008)	0	(1,900,734)	0
Employee Provisions	(401,529)	(401,529)	(401,529)	(401,529)
Current Borrowings	(22,660)	(24,014)	(11,494)	(24,014)
Lease Liability	(19,800)	(15,242)	(9,976)	(15,242)
<b>TOTAL CURRENT LIABILITIES</b>	<b>(1,787,120)</b>	<b>(1,953,732)</b>	<b>(2,718,304)</b>	<b>(1,953,732)</b>
<b>SUB-TOTAL</b>	<b>6,673,176</b>	<b>3,077,529</b>	<b>7,496,742</b>	<b>2,369,484</b>
<b>LESS</b>				
Restricted Cash at Bank - Reserves	(2,749,490)	(2,881,490)	(2,796,658)	(2,173,445)
Restricted Cash at Bank - Unspent Grants	0	0	0	0
Stock & Biological Assets (Not a liquid Asset)	(308,639)	(448,563)	(308,639)	(448,563)
Prepaid Expenses	0	(6,644)	0	(6,644)
Accrued Interest on Borrowings (Loans)	1,517	1,517	1,517	1,517
Accrued Salaries & Wages	116,376	116,377	116,377	116,377
Current Employee Benefits Provision	0	0	0	0
Current Borrowings Repayments	22,660	24,014	11,494	24,014
Current Lease Liability	19,800	15,242	9,976	15,242
Accrued Expenses	39,700	102,018	39,700	102,018
Roundings	(2)	0	0	0
<b>SUB-TOTAL</b>	<b>(2,858,078)</b>	<b>(3,077,529)</b>	<b>(2,926,233)</b>	<b>(2,369,484)</b>
<b>NET CURRENT ASSETS</b>	<b>3,815,098</b>	<b>0</b>	<b>4,570,509</b>	<b>0</b>

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	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Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>RATES</b>							
<b>OPERATING EXPENDITURE</b>							
031103 Rates Administration Activity Costs	\$55,279	\$0	\$0	\$0	\$126,636	\$0	\$11,613
031103 Admin Allocated		\$0	\$0	\$0	\$0	\$0	\$4,000
031101 Collection Costs	\$8,692	\$0	\$0	\$0	\$5,000	\$0	\$0
031101 Legal costs		\$0	\$0	\$0	\$0	\$0	\$0
031100 Valuation Charges	\$0	\$0	\$0	\$0	\$16,200	\$0	\$0
031100 Annual UV Revaluation costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
031100 GRV Revaluation	\$316	\$0	\$0	\$0	\$0	\$0	\$0
031100 General valuation charges		\$0	\$0	\$0	\$0	\$0	\$0
031102 Search Costs	\$0	\$0	\$0	\$0	\$300	\$0	\$0
031102 Title Search Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - GENERAL RATES OP EXP</b>	<b>\$64,287</b>	<b>\$0</b>	<b>\$64,288</b>	<b>\$0</b>	<b>\$150,136</b>	<b>\$0</b>	<b>\$15,613</b>
<b>OPERATING INCOME</b>							
031001 Rates - GRV							
031001 Rate in the Dollar \$0.00							
031002 Rates - UV							
031002 Rate in the Dollar \$0.00							
031003 Rates - GRV - Minimum							
031003 Minimum GRV Rates							
031004 Rates - UV - Minimum							
031004 Minimum UV Rates							
031006 Rates - Ex-Gratia Rates							
031006 CBH contribution storage capacity							
031013 Rates Administration Fee							
031013 Admin Fee on Rate Instalment							
031005 Rates - Instalment Interest							
031005 Interest on Rate Instalments							
031007 Rates - Non Payment Penalty - LG							
031007 Interest on non-payment of rates							
031008 Rates - Rate Equities							
031008 Local authority enquiry fees							
031009 Rates - ESL Administration Fee							
031009 ESL Admin fee							
031010 Rates - Reimbursements							
031010 Reimbursed legal costs							
031011 Rates - Penalty Interest - DFES							
031011 Penalty Interest - 7%							
031012 Rates - Rates Interims							
031012 Interim rates for GRV & UV							
031104 Rates Written Off							
031104 Write-off of rates							
<b>Sub Total - GENERAL RATES OP INC</b>	<b>\$3,624,160</b>	<b>\$3,624,161</b>	<b>\$0</b>	<b>\$3,621,699</b>	<b>\$3,628,574</b>	<b>\$0</b>	<b>\$5,462</b>
<b>Total - GENERAL RATES</b>	<b>\$3,569,873</b>	<b>\$3,624,161</b>	<b>\$64,288</b>	<b>\$3,621,699</b>	<b>\$3,628,574</b>	<b>\$165,749</b>	<b>\$21,075</b>

**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>OTHER GENERAL PURPOSE FUNDING</b>						
<b>OPERATING EXPENDITURE</b>						
032100		\$0	\$3,665	\$0	\$8,397	\$0
032100	General Purpose Funding - Administration Allocated	\$0	\$0	\$8,397	\$0	\$0
032100	Administration Allocations	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OPI/EXP		\$0	\$3,665	\$8,397	\$0	\$0
<b>OPERATING INCOME</b>						
032001		(\$21,069)	\$0	\$0	(\$42,137)	\$0
032001	General Purpose Grants Federal Commission (OP)	\$0	\$0	\$0	\$0	\$0
032001	General Purpose Grant	(\$20,763)	\$0	\$0	(\$41,525)	\$0
032002	General Purpose Grants Federal - Roads (OP)	\$0	\$0	\$0	\$0	\$0
032002	Local Road Grant	\$0	\$0	\$0	\$0	\$0
032003		(\$112,048)	\$0	\$0	(\$152,047)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Account	\$0	\$0	\$0	\$0	\$0
032003	Municipal Fund Short Term Investments	\$0	\$0	\$0	\$0	\$0
032004		(\$47,169)	\$0	\$0	(\$96,000)	\$0
032004	Interest on Investments - Reserves Account	\$0	\$0	\$0	\$0	\$0
032004	Reserve Fund Interest	\$0	\$0	\$0	\$0	\$0
032006	General Purpose Funding - Interest on Investments - Medical Funds	(\$541)	\$0	\$0	(\$600)	\$0
032006	Medical Fund Interest	\$0	\$0	\$0	\$0	\$0
032007	General Purpose Funding - Business Online	\$0	\$0	\$0	\$0	\$0
032007	Interest BOL	\$0	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term Deposit	\$0	\$0	\$0	\$0	\$0
032008	Municipal Fund Short Term Investments	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OPI/INC		(\$201,589)	\$0	(\$7,150)	(\$337,359)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$201,589)	\$3,665	(\$7,150)	(\$337,359)	\$0
Total - GENERAL PURPOSE FUNDING		(\$3,825,760)	\$67,953	(\$3,470,386)	\$174,146	\$21,075



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>MEMBERS OF COUNCIL</b>							
<b>OPERATING EXPENDITURE</b>							
041100	Members - Sitting Fees.	\$0	\$39,624	\$0	\$76,350	\$0	\$87,308
041100	8 Councillors	\$0	\$39,624	\$0	\$76,350	\$0	\$87,308
041100	Website Expenses	\$0	\$9,530	\$0	\$26,530	\$0	\$26,530
041100	Website refresh	\$0	\$0	\$0	\$0	\$0	\$0
041100	Council Connect website	\$0	\$9,530	\$0	\$0	\$0	\$0
041101	Members - Training Costs	\$0	\$0	\$0	\$10,800	\$0	\$5,800
041101	Training courses	\$0	\$0	\$0	\$0	\$0	\$0
041102	Members - Travelling Costs	\$0	\$3,256	\$0	\$3,400	\$0	\$6,515
041102	Member travelling costs	\$0	\$0	\$0	\$0	\$0	\$0
041103	Members - Telecommunications Reimbursements	\$0	\$6,128	\$0	\$11,985	\$0	\$11,985
041103	Allowance per member for telecommunications	\$0	\$0	\$0	\$0	\$0	\$0
041104	Members - Other Expenses	\$0	\$2,578	\$0	\$4,400	\$0	\$4,400
041104	Other expenses	\$0	\$2,578	\$0	\$0	\$0	\$0
041105	Members - Conferences/Seminars Costs	\$0	\$5,208	\$0	\$23,850	\$0	\$13,850
041105	Sandakan Memorial Service - International	\$0	\$0	\$0	\$0	\$0	\$0
041105	Local Government Week	\$5,208	\$5,208	\$0	\$0	\$0	\$0
041106	Members - President's Allowance	\$5,140	\$5,140	\$0	\$10,280	\$0	\$10,280
041106	President's Allowance	\$0	\$0	\$0	\$0	\$0	\$0
041107	Members - Deputy President's Allowance	\$1,285	\$1,285	\$0	\$2,570	\$0	\$2,570
041107	Deputy President Allowance	\$0	\$0	\$0	\$0	\$0	\$0
041108	Members - Council Chamber Expenses	\$0	(\$679)	\$0	\$32,063	\$0	\$7,063
041108	Wages and salaries	\$0	\$0	\$0	\$0	\$0	\$0
041108	Labour oncosts	\$0	\$0	\$0	\$0	\$0	\$0
041108	Plant Recovery	\$0	\$0	\$0	\$0	\$0	\$0
041108	Materials	\$2,023	\$2,023	\$0	\$0	\$0	\$0
041108	Materials - Audio recording system	\$0	\$0	\$0	\$0	\$0	\$0
041108	Services - Plumbing Repairs	\$0	\$0	\$0	\$0	\$0	\$0
041108	Services - Mural "Down on his luck"	\$0	\$0	\$0	\$0	\$0	\$0
041108	Services - Contract cleaning	\$286	\$286	\$0	\$0	\$0	\$0
041109	Members - Refreshments & Receptions	\$0	\$10,799	\$0	\$23,840	\$0	\$32,440
041109	Wages and salaries	\$83	\$83	\$0	\$0	\$0	\$0
041109	Council/Committee/Function Refreshments	\$7,261	\$7,261	\$0	\$0	\$0	\$0
041109	Australia Day function	\$3,455	\$3,455	\$0	\$0	\$0	\$0
041109	Honorary Freeman Function	\$0	\$0	\$0	\$0	\$0	\$0
041109	Labour oncosts	\$0	\$0	\$0	\$0	\$0	\$0
041109	Plant Recovery	\$0	\$0	\$0	\$0	\$0	\$0
041111	Members - Insurance Costs For Members	\$0	\$6,402	\$0	\$7,326	\$0	\$6,402
041111	Journey Injury Insurance	\$0	\$0	\$0	\$0	\$0	\$0
041111	Travel Insurance	\$119	\$119	\$0	\$0	\$0	\$0
041111	Personal Accident	\$89	\$89	\$0	\$0	\$0	\$0
041111	Public Liability	\$5,181	\$5,181	\$0	\$0	\$0	\$0
041111	Management Liability Insurance	\$1,013	\$1,013	\$0	\$0	\$0	\$0
041112	Members - Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0
041112	WALGA - Membership Subscription	\$9,110	\$9,110	\$0	\$8,510	\$0	\$9,110
041113	Members - Election Expenses	\$874	\$874	\$0	\$23,000	\$0	\$19,774
041113	Wages and salaries	\$0	\$0	\$0	\$0	\$0	\$0
041113	Materials - WAEC materials	\$0	\$0	\$0	\$0	\$0	\$0
041113	Services - Advertising	\$0	\$0	\$0	\$0	\$0	\$0

Increase in rates to address new Dup President rate listed as \$168 should be \$395 CR ( budget allowance understated 7 not 8 councillors)

\$ Decrease in training expenses.

Decrease in Local Government Week conference expenses

Decrease in audio recording system expense, and transfer balance to IT expenses to part cover cost of fibre internet connection.

Increase in Australia Day function expenses. Increase for Honorary Freeman function funding transfer balance to Civic Receptions Reserve.

\$ Decrease in insurance premiums.

Decrease in wages expenses and postal voting expenses.

**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income	Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
041114	Members - Donations	\$0	\$45,655	\$0	\$0	\$61,350	\$182	\$0	\$50,532	(\$4,818) \$0 Decrease in donation expenses.
041114	Boyup Brook CRC Photography competition	\$0	\$0	\$0	\$0	\$0	\$5,350	\$0	\$0	
041114	Boyup Brook Pioneers Museum	\$0	\$0	\$5,350	\$0	\$0	\$0	\$0	\$0	
041114	Boyup Brook Cricket Club	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041114	Square Dancers - Waiver of football clubroom hire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041114	Bowling Club - Upgrade of synthetic turf	\$16,000	\$0	\$16,000	\$0	\$0	\$16,000	\$0	\$0	
041114	BBTA - Walk on the Wild Side Event	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041114	Various Donations	\$29,273	\$0	\$40,000	\$0	\$0	\$35,000	\$0	\$0	
041114	ICT - Councilors	\$0	\$8,558	\$0	\$0	\$16,341	\$0	\$0	\$13,782	(\$2,559) \$0 Decrease in iPad purchase costs
041118	Services - Replacement iPads	\$8,232	\$0	\$10,791	\$0	\$0	\$8,232	\$0	\$0	
041118	Materials - Cr Emails & MFA	\$327	\$0	\$2,910	\$0	\$0	\$2,910	\$0	\$0	
041118	Materials	\$0	\$0	\$2,640	\$0	\$0	\$2,640	\$0	\$0	
041120	Warren Blackwood Alliance Expenses	\$0	\$8,015	\$0	\$0	\$12,600	\$0	\$0	\$9,315	(\$3,285) \$0 Decrease in Alliance contribution
041120	Business Planning contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041120	Climate Change Impact Group Contribution	\$2,400	\$0	\$600	\$0	\$0	\$2,400	\$0	\$0	
041120	Total Trails Contribution	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	
041120	Alliance contribution	\$4,615	\$0	\$11,000	\$0	\$0	\$5,915	\$0	\$0	
041150	Members - Admin Allocation	\$29,472	\$0	\$67,516	\$0	\$67,516	\$73,323	\$0	\$73,323	\$5,807 Increase in administration allocations
041150	Administration Allocations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - MEMBERS OF COUNCIL OPEXP		\$183,747	\$0	\$422,811	\$0	\$422,811	\$396,979	\$0	\$396,979	(\$54,812) \$28,980
OPERATING INCOME										
041001	Members - Reimbursements Income	(\$546)	\$0	\$0	\$0	\$0	(\$545)	(\$545)	\$0	\$0
041001	Member reimbursements	(\$546)	\$0	\$0	\$0	\$0	(\$545)	(\$545)	\$0	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041002	Member reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$546)	\$0	\$0	\$0	\$0	(\$545)	(\$545)	\$0	\$0
Total - MEMBERS OF COUNCIL		\$183,201	\$182,755	\$422,811	\$0	\$422,811	\$396,434	(\$545)	\$396,979	(\$55,357) \$28,980
GOVERNANCE										
OPERATING EXPENDITURE										
042100	Other Governance - Admin Allocated	\$0	\$44,209	\$0	\$0	\$101,274	\$0	\$0	\$113,791	\$12,517 Increase in administration allocations
042100	Admin Allocations	\$0	\$0	\$101,274	\$0	\$0	\$113,791	\$0	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OPEXP		\$0	\$44,209	\$101,274	\$0	\$101,274	\$113,791	\$0	\$113,791	\$12,517
OPERATING INCOME										
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$44,209	\$44,209	\$101,274	\$0	\$101,274	\$113,791	\$0	\$113,791	\$12,517
Total - GOVERNANCE		\$237,410	\$236,964	\$524,085	\$0	\$524,085	\$510,225	(\$545)	\$510,770	(\$55,357) \$41,497



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
LAW, ORDER AND PUBLIC SAFETY								
FIRE PREVENTION								
OPERATING EXPENDITURE								
051109	ESL - Insurances Fire Appliances and Personnel							
051109	Bushfire Insurance Premium	\$29,265	\$0	\$29,265	\$0	\$29,265	\$0	
051109	Bushfire Motor Vehicle Insurance Premiums	\$5,820	\$0	\$7,625	\$0	\$5,820	\$0	
051112	Fire Prevention And Support		\$39,934		\$15,770		\$35,115	
051112	Wages	\$32,420	\$0	\$2,000	\$0	\$84,230	\$0	\$0 Decrease in motor vehicle insurance premium
051112	Superannuation	\$1,158	\$0	\$220	\$0	\$2,320	\$0	
051112	Materials	\$888	\$0	\$3,000	\$0	\$3,000	\$0	Increase in wages allocations. Increase in
051112	Services - Plant Hire	\$14	\$0	\$6,000	\$0	\$6,000	\$0	electricity expenses.
051112	Telephone - SMS alerts	\$641	\$0	\$2,200	\$0	\$2,200	\$0	
051112	ACMA Licence for BFB land mobile system	\$0	\$0	\$120	\$0	\$120	\$0	
051112	Electricity	\$380	\$0	\$170	\$0	\$760	\$0	
051112	Overheads	\$4,330	\$0	\$1,760	\$0	\$5,500	\$0	
051112	Plant Operating Costs	\$105	\$0	\$300	\$0	\$300	\$0	
051101	Fire Break Inspection Expenses		\$3,017		\$3,540		\$3,017	
051101	Services - aerial inspection	\$3,017	\$0	\$3,540	\$0	\$3,017	\$0	
051102	Fire Hazard Reductions Expenses		\$5,563		\$11,056		\$11,056	
051102	Wages	\$0	\$0	\$1,000	\$0	\$1,913	\$0	
051102	Materials - General	\$0	\$0	\$500	\$0	\$500	\$0	
051102	Materials - Signage	\$0	\$0	\$1,500	\$0	\$1,500	\$0	
051102	Services - Diminup Fire Brigade mitigation burn	\$0	\$0	\$0	\$0	\$0	\$0	
051102	Services	\$0	\$0	\$500	\$0	\$500	\$0	
051102	Shire Rates	\$3,548	\$0	\$5,585	\$0	\$3,548	\$0	
051102	Rubbish Service Charge	\$248	\$0	\$195	\$0	\$248	\$0	
051102	Est Charge	\$1,767	\$0	\$686	\$0	\$1,767	\$0	
051102	Overheads	\$0	\$0	\$880	\$0	\$880	\$0	
051102	Plant Operating Costs	\$0	\$0	\$200	\$0	\$200	\$0	
051104	Minor Fire Plant & Equipment Purchases non ESL	\$0	\$0	\$550	\$0	\$550	\$0	\$1,450 Increase in service costs for radios
051104	Materials	\$0	\$0	\$0	\$0	\$0	\$0	
051105	Fire Plant & Equipment Maintenance - Non ESL		\$466		\$500		\$600	
051105	Materials	\$191	\$0	\$100	\$0	\$200	\$0	
051105	Services	\$275	\$0	\$400	\$0	\$400	\$0	
051106	ESL - Fire Vehicle Maintenance Costs		\$21,656		\$15,000		\$25,433	
051106	Wages	\$185	\$0	\$0	\$0	\$185	\$0	
051106	Materials	\$21,222	\$0	\$15,000	\$0	\$25,000	\$0	
051106	Overheads	\$185	\$0	\$0	\$0	\$185	\$0	
051106	Plant Operating Costs	\$53	\$0	\$0	\$0	\$63	\$0	
051107	ESL - Brigade Utilities, rates and taxes		\$0		\$1,200		\$1,200	
051107	Materials	\$0	\$0	\$0	\$0	\$0	\$0	
051107	Telephone	\$0	\$0	\$1,200	\$0	\$1,200	\$0	
051108	ESL - Other Goods & Services relating to Fires		\$2,978		\$7,000		\$7,000	
051108	Materials	\$2,978	\$0	\$7,000	\$0	\$7,000	\$0	
051110	ESL - Fire Plant & Equip over \$1500		\$4,825		\$17,000		\$17,000	
051110	Minor Items	\$4,825	\$0	\$17,000	\$0	\$17,000	\$0	
051111	ESL - Minor Fire Plant/Equip Under \$1500		\$6,250		\$15,000		\$15,000	
051111	Materials	\$6,250	\$0	\$15,000	\$0	\$15,000	\$0	
051114	ESL - Land & Building Maintenance		\$178		\$3,582		\$3,582	
051114	Wages	\$23	\$0	\$230	\$0	\$230	\$0	\$114
051114	Materials - General	\$19	\$0	\$200	\$0	\$200	\$0	
051114	Services - General	\$0	\$0	\$400	\$0	\$400	\$0	
051114	Services - Pest Control West Boyup Fire Shed	\$0	\$0	\$1,250	\$0	\$1,250	\$0	
051114	Services - Fire & RCD inspections	\$0	\$0	\$1,300	\$0	\$1,300	\$0	
051114	Insurance - Property	\$114	\$0	\$0	\$0	\$114	\$0	
051114	Overheads	\$22	\$0	\$202	\$0	\$202	\$0	
051114	Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	
051115	ESL - Clothing and Accessories	\$208	\$0	\$45,000	\$0	\$45,000	\$0	
051115	Protective Clothing	\$208	\$0	\$45,000	\$0	\$45,000	\$0	

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

Shire of Boyup Brook BUDGET REVIEW REPORT												
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme												
G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		Calculation Column	ADOPTED BUDGET 2023-2024		Calculation Column	PROJECTION 30 JUNE 2023	PROJECTED VARIANCE		
			Income	Expenditure		Income	Expenditure		Income	Expenditure	FAVOURABLE	
											COMMENTARY	
051116	ESL - Plant and Equipment Maintenance		\$0	\$153		\$0	\$12,760		\$0	\$14,460	\$0	Increase in plant & equipment maintenance expenses.
051116	Wages	\$0	\$0	\$0	\$2,000	\$0	\$0	\$2,000				
051116	Overheads	\$0	\$0	\$0	\$1,760	\$0	\$0	\$1,760				
051116	Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
051116	Materials	\$153	\$0	\$0	\$9,000	\$0	\$0	\$10,700				
051117	BFRC - Bushfire Risk Planning		\$0	\$6,822		\$0	\$23,214		\$0	\$23,214	\$0	
051117	Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
051117	Employee Costs - Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
051117	Other Expenses - Bushfire Risk grant expenses	\$0	\$0	\$0	\$1,500	\$0	\$0	\$1,500				
051117	Other Expenses - Contribution to BFRC	\$5,074	\$0	\$0	\$20,000	\$0	\$0	\$20,000				
051117	Admin Allocations	\$748	\$0	\$0	\$1,714	\$0	\$0	\$1,714				
051118	DFES Fire Delence Grant Expenses		\$0	\$0		\$0	\$13,520		\$0	\$13,520	\$0	
051118	Materials	\$0	\$0	\$0	\$13,520	\$0	\$0	\$13,520				
051120	Bush Fire - Mitigation Activity Funded		\$0	\$3,345		\$0	\$0		\$0	\$186,706	\$0	\$186,706 New mitigation on-ground works funded by grant
051120	Wages	\$2,724	\$0	\$0	\$0	\$0	\$0	\$4,914				
051120	Services - contribution to MAF position salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
051120	Services - Condupm Homestead - Hazard burn	\$0	\$0	\$0	\$0	\$0	\$0	\$4,720				
051120	Services - Jayes Rd Bridge asset protection zone	\$0	\$0	\$0	\$0	\$0	\$0	\$16,800				
051120	Services - BB/Arthur River Rd bridge asset protection zone	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000				
051120	Services - Scotts Brook Rd Bridge - asset protection zone	\$0	\$0	\$0	\$0	\$0	\$0	\$9,500				
051120	Services - Condupm Homestead - Hazard separation burn	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000				
051120	Services - Railway Parade asset protection zone	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700				
051120	Services - Tennis Club asset protection zone mech works	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500				
051120	Services - Main Street Asset protection zone burn	\$0	\$0	\$0	\$0	\$0	\$0	\$3,040				
051120	Services - Leo/Sheere Drive Mechanical works	\$0	\$0	\$0	\$0	\$0	\$0	\$630				
051120	Services - Ridge View Avenue - Mechanical works	\$0	\$0	\$0	\$0	\$0	\$0	\$12,800				
051120	Services - Ridge View Avenue - Chemical works	\$0	\$0	\$0	\$0	\$0	\$0	\$10,200				
051120	Services - Blechhydren St Mechanical works	\$0	\$0	\$0	\$0	\$0	\$0	\$27,900				
051120	Services - Blechhydren St Chemical works	\$0	\$0	\$0	\$0	\$0	\$0	\$6,300				
051120	Services - Blechhydren Rd Burning works	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260				
051120	Services - Nollalup Nth Reserve - Mechanical works	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000				
051120	Services - Nollalup Nth Reserve - Chemical works	\$0	\$0	\$0	\$0	\$0	\$0	\$5,150				
051120	Services - Nollalup Nth Reserve - Burning works	\$0	\$0	\$0	\$0	\$0	\$0	\$2,970				
051120	Services - McAlinden Hall - Burning works	\$0	\$0	\$0	\$0	\$0	\$0	\$4,459				
051120	Services - McAlinden Hall - Chemical works	\$0	\$0	\$0	\$0	\$0	\$0	\$3,160				
051120	Services - McAlinden Bridge - Mechanical works	\$0	\$0	\$0	\$0	\$0	\$0	\$3,160				
051120	Services - McAlinden Bridge - Chemical works	\$0	\$0	\$0	\$0	\$0	\$0	\$1,340				
051120	Services - 1197 McAlinden Rd Reserve - Mechanical works	\$0	\$0	\$0	\$0	\$0	\$0	\$288				
051120	Services - 1197 McAlinden Rd Reserve - Burning works	\$0	\$0	\$0	\$0	\$0	\$0	\$1,790				
051120	Services - 1197 McAlinden Rd Reserve - Chemical works	\$0	\$0	\$0	\$0	\$0	\$0	\$1,815				
051120	Services - Transfer Station - Mechanical works	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070				
051120	Services - Transfer Station - Burning works	\$0	\$0	\$0	\$0	\$0	\$0	\$9,300				
051120	Services - Transfer Station - Chemical works	\$0	\$0	\$0	\$0	\$0	\$0	\$1,780				
051120	Overheads	\$453	\$0	\$0	\$0	\$0	\$0	\$500				
051120	Plant Operating Costs	\$168	\$0	\$0	\$0	\$0	\$0	\$200				
051150	Admin Allocation - Fire Control		\$0	\$28,472		\$0	\$67,516		\$0	\$73,323	\$0	\$5,807
051150	Administration allocations	\$23,472	\$0	\$0	\$67,516	\$0	\$0	\$0				
051190	Depreciation - Fire Control	\$0	\$0	\$0	\$670	\$0	\$0	\$670			\$0	\$0
051190	Buildings Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
051190	F&E Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Sub Total - FIRE PREVENTION OPEXP			\$0	\$159,982	\$289,798	\$0	\$289,798	\$582,440	\$0	\$582,440	(\$2,328)	\$294,970



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
OPERATING INCOME						
050600	ESL & DFES Non Operating Grants	\$0	\$0	\$0	\$0	\$0
050600	Non-Operating Grants - PPE wash station & wash machine	\$0	\$0	\$0	\$0	\$0
050600	Non-Operating Grants - TB Fast Fill Trailer	\$0	\$0	\$0	\$0	\$0
050600	Non-Operating Grants - C/Fwd 21-22 to be claimed	\$0	\$0	\$0	\$0	\$0
051001	Fire Infringements/Fines Income	\$0	\$0	\$0	\$0	\$0
051001	Infringements issued	\$0	\$0	\$0	\$0	\$0
051002	Sale Of Fire Maps Income	(\$40)	(\$100)	(\$100)	(\$100)	\$0
051002	Fees & charges	(\$539)	\$0	\$0	(\$539)	(\$539)
051003	LGIS Fire Reimbursement Income	\$0	\$0	\$0	\$0	\$0
051003	Insurance Rebate	(\$539)	\$0	(\$539)	\$0	\$0
051004	ESL - Funding Operating Grant Income	(\$63,614)	(\$120,000)	\$0	(\$310,018)	New MAF Grant for 23/23 - offset by on-ground mitigation works - See GL # 051120. New DFES grant for Col-FI phone
051004	Operating - Advance Paid	\$0	\$0	\$0	\$0	\$0
051004	Operating - MAF grant 2023-24	\$0	\$0	(\$181,092)	\$0	\$0
051004	Operating - Bushfire Risk Defence Grant balance	\$0	\$0	\$0	\$0	\$0
051004	Operating - unspent BFB grant 2019-2020-21	\$0	\$0	\$0	\$0	\$0
051004	DFES CEL-FI phone grant income \$1700	\$0	\$0	(\$1,700)	\$0	\$0
051004	Operating Grant ESL	(\$63,614)	(\$120,000)	(\$120,000)	\$0	\$0
051004	Fire Hazard Reduction Income	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$64,192)	(\$120,100)	(\$310,857)	(\$310,857)	(\$190,557)
Total - FIRE PREVENTION		(\$64,192)	(\$120,100)	\$271,783	(\$310,657)	(\$192,885)
		\$95,789	\$169,698	\$289,798	\$582,440	\$284,970



**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G.L. JOB	CALCULATION COLUMN	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	CALCULATION COLUMN	ADOPTED BUDGET 2023-2024 Income Expenditure	CALCULATION COLUMN	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>ANIMAL CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
052100	Ranger Services Operation Costs						
052100	Wages	\$0	\$1,664	\$0	\$2,431	\$0	\$0
052100	Labour On Costs	\$0	\$0	\$0	\$0	\$0	\$0
052100	Plant Recovery	\$0	\$0	\$0	\$0	\$0	\$0
052100	Employee Costs	\$0	\$0	\$0	\$0	\$0	\$0
052100	Materials	\$0	\$0	\$0	\$0	\$0	\$0
052100	Services - Vol Expenses	\$0	\$0	\$0	\$0	\$0	\$0
052100	Services - Contract ranger expenses	\$0	\$0	\$0	\$0	\$0	\$0
052100	Telephone	\$0	\$0	\$0	\$0	\$0	\$0
052005	Trap Hire Refunds	\$0	\$0	\$0	\$0	\$0	\$0
052005	Refund of Trap Hire Deposits	\$0	\$0	\$0	\$0	\$0	\$0
052101	Ranger Vehicle Operating Expenses	\$0	\$1,024	\$0	\$500	\$0	\$1,700
052101	Vehicle running expenses	\$0	\$0	\$0	\$0	\$0	\$0
052102	Dog Licence Discs Costs	\$0	\$0	\$0	\$300	\$0	\$0
052102	Purchase of licence discs	\$0	\$0	\$0	\$0	\$0	\$0
052103	Other Control Expenses	\$0	\$103	\$0	\$2,028	\$0	\$0
052103	Wages And Salaries	\$0	\$0	\$0	\$0	\$0	\$0
052103	Employee Costs	\$0	\$0	\$0	\$0	\$0	\$0
052103	Materials	\$0	\$0	\$0	\$0	\$0	\$0
052103	Labour On Costs	\$0	\$0	\$0	\$0	\$0	\$0
052103	Plant Recovery	\$0	\$0	\$0	\$0	\$0	\$0
052103	Animal Impounding Costs	\$0	\$1,326	\$0	\$5,000	\$0	\$0
052104	Materials	\$0	\$0	\$0	\$0	\$0	\$0
052104	Services - Impounding Services	\$0	\$0	\$0	\$0	\$0	\$0
052104	Cat License Tags Expense	\$0	\$0	\$0	\$100	\$0	\$0
052109	Purchase of licence discs	\$0	\$0	\$0	\$0	\$0	\$0
052110	Ranger Services Salary Super and Employee Costs	\$0	\$15,977	\$0	\$84,292	\$0	\$0
052110	Wages	\$0	\$0	\$0	\$0	\$0	\$0
052110	Superannuation	\$0	\$0	\$0	\$0	\$0	\$0
052110	Employee Costs - Training	\$0	\$0	\$0	\$0	\$0	\$0
052110	Other Employee Costs	\$0	\$0	\$0	\$0	\$0	\$0
052110	Labour On Costs	\$0	\$0	\$0	\$0	\$0	\$0
052110	Insurance - Workers Comp	\$0	\$0	\$0	\$0	\$0	\$0
052110	Admin Allocation - Animal Control	\$0	\$11,071	\$0	\$25,361	\$0	\$1,451
052150	Administration Allocations	\$0	\$0	\$0	\$0	\$0	\$0
052190	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
052190	Buildings Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OPIEXP		\$0	\$31,165	\$0	\$120,432	\$0	\$4,670
<b>OPERATING INCOME</b>							
052001	Animal Fines & Penalties Income	(\$169)	\$0	(\$500)	\$0	(\$500)	\$0
052001	Intingements and fines	\$0	\$0	\$0	\$0	\$0	\$0
052002	Animal Impounding Fees Income	(\$595)	\$0	(\$300)	\$0	(\$595)	\$0
052002	Impounding fees	\$0	\$0	\$0	\$0	\$0	\$0
052003	Dog Registrations Charges	(\$4,746)	\$0	(\$5,000)	\$0	(\$5,000)	\$0
052003	Registration Fees	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OPING		(\$5,510)	\$0	(\$5,800)	\$0	(\$6,095)	\$0
Total - ANIMAL CONTROL		(\$5,510)	\$31,165	(\$5,800)	\$120,432	(\$6,095)	\$4,670

Decrease in wages allocation. Moved to Fire Prevention Wages-#051112 Increase in Insurance \$0 premium

(\$47,547)

\$1,451

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Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>							
<b>OPERATING EXPENDITURE</b>							
053100 Local Emergency Management Committee Expenses	\$0	\$0	\$0	\$0	\$300	\$0	\$0
053100 Materials		\$0	\$300	\$0	\$0	\$0	\$0
053150 Administration Allocated - Emergency Mgt		\$0	\$0	\$0	\$25,361	\$0	\$1,451
053150 Administration Allocations	\$11,071	\$0	\$25,361	\$0	\$0	\$0	Increase in consulting expenses - offset by new grant funding
053152 Other Law & Order Costs		\$0	\$0	\$0	\$0	\$0	\$14,200
053102 Services - DFES Aware (LEMA) expenses	\$0	\$0	\$0	\$0	\$0	\$0	Increase in wages, superannuation and training expenses
053103 Emergency Management Coordination Expenses		\$0	\$0	\$0	\$0	\$0	\$10,007
053103 Wages	\$7,896	\$0	\$0	\$0	\$0	\$0	
053103 Superannuation	\$352	\$0	\$0	\$0	\$0	\$0	
053103 Employee Costs - Training	\$1,728	\$0	\$0	\$0	\$0	\$0	
053103 Materials	\$0	\$0	\$0	\$0	\$0	\$0	
053190 Depreciation		\$0	\$0	\$0	\$27,345	\$0	\$0
053190 Asset Depreciation - Plant & Equip	\$0	\$0	\$27,345	\$0	\$0	\$0	
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$21,078	\$0	\$53,006	\$0	\$53,006	\$0	\$25,658
<b>OPERATING INCOME</b>							
053002 Non-Operating Grants		\$0	\$0	\$0	\$0	(\$813,000)	New disaster Relief Grant DFES DFR2324-033 for Evacuation Centre - offset by capital expenditure for Football Clubrooms renovations to evacuation centre standards.
053002 Capital Grant - State - DFES Disaster Relief Grant Evac Ce	\$0	\$0	\$0	\$0	\$0	(\$14,200)	\$0 New DFES AWARE grant funding
053003 Operating Grants		\$0	\$0	\$0	\$0	\$0	
053003 DFES AWARE Grant	\$0	\$0	\$0	\$0	\$0	(\$827,200)	
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY	\$21,078	\$0	\$53,006	\$0	\$53,006	(\$827,200)	\$25,658
Total - LAW ORDER & PUBLIC SAFETY	\$142,522	(\$69,702)	\$212,366	(\$125,900)	\$463,236	(\$1,143,952)	\$325,298



**Shire of Boyup Brook**  
**BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>HEALTH FAMILY STOP CENTRE</b>						
<b>OPERATING EXPENDITURE</b>						
071100 B0101 Family Stop Centre - Operation						
071100 B0101 Wages And Salaries	\$1,190	\$0	\$0	\$0	\$0	
071100 B0101 Materials	\$2,100	\$0	\$0	\$0	\$0	
071100 B0101 Materials - playground sand	\$1,182	\$0	\$0	\$0	\$0	
071100 B0101 Services - general	\$682	\$0	\$0	\$0	\$0	
071100 B0101 Services - Fire & electrical safety inspection	\$160	\$0	\$0	\$0	\$0	
071100 B0101 Services - Pest Control including termites	\$0	\$0	\$0	\$0	\$0	
071100 B0101 Telephone	\$0	\$0	\$0	\$0	\$0	
071100 B0101 Electricity And Gas	\$1,204	\$0	\$0	\$0	\$0	
071100 B0101 Water	\$0	\$0	\$0	\$0	\$0	
071100 B0101 Rubbish Service Charge	\$404	\$0	\$0	\$0	\$0	
071100 B0101 Est Charge	\$98	\$0	\$0	\$0	\$0	
071100 B0101 Insurance - Property	\$998	\$0	\$0	\$0	\$0	
071100 B0101 Labour On Costs	\$1,190	\$0	\$0	\$0	\$0	
071100 B0101 Plant Recovery	\$785	\$0	\$0	\$0	\$0	
071150 Admin Allocated - Family Stop Centre		\$7,405	\$0	\$0	\$18,416	\$1,451
071150 Administration Allocations	\$7,405	\$0	\$0	\$0	\$0	
071190 Depreciation - Family Stop Centre	\$0	\$0	\$0	\$0	\$0	
071190 Buildings Asset Depreciation	\$0	\$0	\$0	\$0	\$0	
071190 F&E Asset Depreciation	\$0	\$0	\$0	\$0	\$0	
Sub Total - HEALTH FAMILY STOP OP/EXP	\$15,508	\$0	\$0	\$38,595	\$0	\$3,455
<b>OPERATING INCOME</b>						
Sub Total - HEALTH FAMILY STOP OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP	\$15,508	\$0	\$0	\$38,595	\$0	\$3,455

Increase in services for playground sand and new lock expenses

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>							
<b>OPERATING EXPENDITURE</b>							
072100 Health Administration Services Expenses							
072100 Wages And Salaries	\$13,383	\$0	\$0	\$0	\$0	\$0	
072100 Superannuation	\$1,286	\$0	\$46,417	\$0	\$0	\$0	
072100 Materials	\$0	\$0	\$5,108	\$0	\$0	\$0	
072100 Contract Health Services	\$0	\$0	\$2,000	\$0	\$0	\$0	
072100 Other Health Administration Expenses	\$0	\$0	\$12,000	\$0	\$0	\$0	
072101 Materials & Freight	\$36	\$0	\$150	\$0	\$150	\$0	
072102 Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0	
072102 Leave accruals	\$0	\$0	\$0	\$0	\$0	\$0	
072103 Health Administration Superannuation	\$0	\$0	\$0	\$0	\$0	\$0	
072103 Superannuation	\$0	\$0	\$0	\$0	\$0	\$0	
072150 Admin Allocation - Other Health	\$7,405	\$0	\$16,985	\$0	\$0	\$18,416	\$1,451
072150 Administration Allocations		\$0	\$16,985	\$0	\$0	\$0	
Sub Total - HEALTH ADMIN AND INSPECTION OPIEXP	\$22,110	\$0	\$82,638	\$0	\$82,638	\$64,808	\$1,451
<b>OPERATING INCOME</b>							
072001 Food Stall Permit Charges		(\$553)	\$0	(\$600)	\$0	(\$600)	
072001 Fees and Charges	(\$553)	\$0	(\$600)	\$0	\$0	\$0	
072002 Temporary Camping Site Permit Charges		(\$700)	\$0	(\$500)	\$0	(\$700)	
072002 Fees and Charges	(\$700)	\$0	(\$500)	\$0	\$0	\$0	
072003 Food Business Registration Fee		(\$110)	\$0	(\$2,000)	\$0	(\$110)	
072003 Fees and Charges	(\$110)	\$0	(\$2,000)	\$0	\$0	\$0	\$1,890
072004 Annual Inspections		\$0	\$0	\$0	\$0	\$0	
072004 Food Inspection Fee	\$0	\$0	\$0	\$0	\$0	\$0	
072005 Lodging House Registration Fees	\$0	\$0	\$0	\$0	\$0	\$0	
072005 Lodging House Fee	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - HEALTH ADMIN AND INSPECTION OPINC	(\$1,363)	(\$1,363)	(\$3,100)	(\$3,100)	\$0	(\$1,410)	\$1,890
Total - HEALTH ADMIN AND INSPECTION	\$20,747	(\$1,363)	\$79,538	(\$3,100)	\$82,638	(\$1,410)	\$3,341

Increase in salaries, Decrease in contract health services.



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
OTHER HEALTH - MEDICAL SERVICES								
OPERATING EXPENDITURE								
074100	B0105	Housing General Practitioner - Medical Service						
074100	B0105	Wages And Salaries	\$0	\$8,950	\$0	\$14,478	\$0	\$2,395 Increase in water expenses
074100	B0105	Materials - General	\$1,208	\$0	\$1,500	\$0	\$1,500	
074100	B0105	Materials - Internet	\$268	\$0	\$400	\$0	\$400	
074100	B0105	Services - building maintenance	\$436	\$0	\$880	\$0	\$880	
074100	B0105	Services - Electrical Repairs	\$236	\$0	\$300	\$0	\$300	
074100	B0105	Services - Replace air conditioners	\$0	\$0	\$300	\$0	\$300	
074100	B0105	Services - Pest Control	\$0	\$0	\$1,200	\$0	\$1,200	
074100	B0105	Services - Carpet cleaning	\$0	\$0	\$500	\$0	\$500	
074100	B0105	Telephone	\$243	\$0	\$650	\$0	\$650	
074100	B0105	Electricity And Gas	\$1,028	\$0	\$3,340	\$0	\$3,340	
074100	B0105	Water	\$1,028	\$0	\$1,250	\$0	\$3,800	
074100	B0105	Rubbish Service Charge	\$404	\$0	\$425	\$0	\$404	
074100	B0105	ESL Charge	\$98	\$0	\$98	\$0	\$98	
074100	B0105	Insurance - Property	\$1,231	\$0	\$1,365	\$0	\$1,231	
074100	B0105	Labour On Costs	\$1,208	\$0	\$1,320	\$0	\$1,320	
074100	B0105	Plant Recovery	\$661	\$0	\$950	\$0	\$950	
074102		Boyup Brook Medical Services Building Costs		\$16,921	\$0	\$34,310	\$0	\$4,189 Increase in electricity expenses
074102		Wages And Salaries	\$673	\$0	\$2,000	\$0	\$2,000	
074102		Materials	\$369	\$0	\$2,500	\$0	\$2,500	
074102		Services - General	\$274	\$0	\$600	\$0	\$600	
074102		Services - Contract cleaning	\$5,440	\$0	\$11,950	\$0	\$11,950	
074102		Services - Hygiene Service Agreement	\$0	\$0	\$310	\$0	\$310	
074102		Services - Electrical Repairs	\$0	\$0	\$500	\$0	\$500	
074102		Services - Plumbing Repairs	\$0	\$0	\$350	\$0	\$350	
074102		Services - Air conditioner servicing	\$0	\$0	\$1,560	\$0	\$1,560	
074102		Services - Pest Control including termites	\$0	\$0	\$1,200	\$0	\$1,200	
074102		Services - furniture for office fit out	\$0	\$0	\$1,500	\$0	\$1,500	
074102		Services - Replace air conditioner in physio rooms	\$0	\$0	\$2,500	\$0	\$2,500	
074102		Electricity And Gas	\$1,979	\$0	\$3,960	\$0	\$3,960	
074102		Water	\$207	\$0	\$350	\$0	\$350	
074102		Shire Rates	\$3,296	\$0	\$3,235	\$0	\$3,286	
074102		Rubbish Service Charge	\$557	\$0	\$690	\$0	\$657	
074102		Esl Charge	\$101	\$0	\$125	\$0	\$101	
074102		Insurance - Property	\$2,505	\$0	\$2,280	\$0	\$2,505	
074102		Labour On Costs	\$673	\$0	\$1,760	\$0	\$1,760	
074102		Plant Recovery	\$346	\$0	\$900	\$0	\$900	
074101		Medical Services General Operations		\$0	\$0	\$2,050	\$0	\$0
074101		Wages And Salaries	\$0	\$0	\$600	\$0	\$600	
074101		Materials	\$0	\$0	\$1,000	\$0	\$1,000	
074101		Services	\$0	\$0	\$450	\$0	\$450	
074101		Labour On Costs	\$0	\$0	\$0	\$0	\$0	
074101		Plant Recovery	\$0	\$0	\$0	\$0	\$0	
074103		Medical Service Employee Costs		\$497,966	\$0	\$967,957	\$0	\$5,064 expenses.
074103		Wages And Salaries - DR & GP	\$365,660	\$0	\$720,604	\$0	\$716,752	
074103		Wages And Salaries - Practice Mgr & Nurses	\$62,848	\$0	\$122,217	\$0	\$129,487	
074103		Wages And Salaries - Receptionists	\$50,685	\$0	\$93,185	\$0	\$95,781	
074103		Employee Costs - Training	\$9,009	\$0	\$16,125	\$0	\$17,600	
074103		Employee Costs - Rental of GP house	\$73	\$0	\$1,000	\$0	\$1,000	
074103		Employee Costs - Dr Childcare Reimbursement	\$9,591	\$0	\$9,726	\$0	\$9,591	
074103		Insurance Workers Comp	\$3,079	\$0	\$0	\$0	\$0	\$1,000
074105		Postage, Printing & Stationery	\$3,079	\$0	\$5,000	\$0	\$6,000	
074105		Stationery & Printing	\$0	\$0	\$0	\$0	\$0	
074106		Medical Ctr - Telephones	\$2,159	\$0	\$6,900	\$0	\$5,900	(\$1,000)
074106		Medical Centre Telephones	\$0	\$0	\$8,900	\$0	\$5,900	\$0

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		Calculation Column	ADOPTED BUDGET 2023-2024		Calculation Column	PROJECTION 30 JUNE 2023		PROJECTED VARIANCE	
			Income	Expenditure		Income	Expenditure		Income	Expenditure	FAVOURABLE	COMMENTARY
											(\$95)	\$0
074107	Medical Ctr - Subscriptions		\$0	\$3,785	\$0	\$0	\$5,936	\$0	\$0	\$5,841		
074107	Materials - Subs RHWA	\$91	\$0	\$0	\$0	\$0	\$0	\$91	\$0	\$0		
074107	Materials - Subs RACGP	\$521	\$0	\$0	\$950	\$0	\$0	\$521	\$0	\$0		
074107	Materials - Subs MIMS Aus	\$420	\$0	\$0	\$0	\$0	\$0	\$420	\$0	\$0		
074107	Materials - Subs AAPM	\$396	\$0	\$0	\$380	\$0	\$0	\$396	\$0	\$0		
074107	Materials - Subs AHPRA Specialist Registration	\$1,990	\$0	\$0	\$0	\$0	\$0	\$1,990	\$0	\$0		
074107	Materials - Subs AMA	\$0	\$0	\$0	\$1,516	\$0	\$0	\$1,516	\$0	\$0		
074107	Materials - Subs Radiology Council	\$0	\$0	\$0	\$960	\$0	\$0	\$960	\$0	\$0		
074107	Materials - Health Services Permit	\$153	\$0	\$0	\$155	\$0	\$0	\$153	\$0	\$0		
074107	Materials - Subs Public & Aboriginal Health	\$204	\$0	\$0	\$205	\$0	\$0	\$204	\$0	\$0		
074108	Medical Ctr - Insurances		\$0	\$425	\$0	\$0	\$29,895	\$0	\$0	\$29,925	(\$40)	\$0
074108	Business Legal Liability Insurance	\$425	\$0	\$0	\$465	\$0	\$0	\$425	\$0	\$0		
074108	Medical Indemnity Insurance	\$0	\$0	\$0	\$15,500	\$0	\$0	\$15,500	\$0	\$0		
074108	Medical Malpractice Insurance	\$0	\$0	\$0	\$14,000	\$0	\$0	\$14,000	\$0	\$0		
074109	Medical Bank Fees	\$400	\$0	\$0	\$675	\$0	\$0	\$800	\$0	\$800	\$0	\$125
074109	Medical Ctr - Computer Expenses		\$0	\$11,696	\$0	\$0	\$39,836	\$0	\$0	\$40,045	\$0	\$109
074110	Internet connection rental	\$981	\$0	\$0	\$1,800	\$0	\$0	\$1,985	\$0	\$0		
074110	Genie/Magentus PM Solutions Licence & Support	\$2,678	\$0	\$0	\$9,500	\$0	\$0	\$9,500	\$0	\$0		
074110	Medical Objects Subscription	\$0	\$0	\$0	\$326	\$0	\$0	\$326	\$0	\$0		
074110	Uni Sydney IPC-2 Plus Subscription	\$208	\$0	\$0	\$210	\$0	\$0	\$210	\$0	\$0		
074110	IT Consulting support	\$6,253	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$0		
074110	CAT Plus Licence	\$1,544	\$0	\$0	\$0	\$0	\$0	\$1,544	\$0	\$0		
074110	Replacement computers & server enclosure	\$0	\$0	\$0	\$10,000	\$0	\$0	\$9,500	\$0	\$0		
074110	Repairs maintenance and minor items	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0		
074111	Medical Ctr - Medical Supplies & Equip		\$0	\$11,708	\$0	\$0	\$22,350	\$0	\$0	\$23,830	\$0	\$1,480 Increase in medical supplies expenses
074111	Medical oxygen	\$79	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0		
074111	Services - Sharps disposal	\$1,263	\$0	\$0	\$1,850	\$0	\$0	\$2,530	\$0	\$0		
074111	Services - Medical supplies	\$10,366	\$0	\$0	\$20,000	\$0	\$0	\$20,800	\$0	\$0		
074112	Medical Ctr - Locum Doctor		\$0	\$0	\$46,000	\$0	\$48,600	\$46,000	\$0	\$48,600	\$0	\$0
074112	Consultant Costs - daily rate plus billings	\$0	\$0	\$0	\$2,600	\$0	\$0	\$2,600	\$0	\$0		
074112	Materials - Accommodation	\$0	\$0	\$0	\$87,485	\$0	\$87,485	\$105,514	\$0	\$105,514	\$0	\$18,029 Increase in superannuation expenses
074113	Medical Ctr - Superannuation	\$52,757	\$0	\$0	\$52,757	\$0	\$0	\$52,757	\$0	\$0		
074114	Medical Ctr - Training	\$2,461	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0
074114	Training	\$2,461	\$0	\$0	\$3,742	\$0	\$10,650	\$5,000	\$0	\$10,650	\$0	\$0
074115	Medical Ctr - Sundry Expenses		\$0	\$0	\$1,600	\$0	\$0	\$1,600	\$0	\$0		
074115	Materials - advertising	\$73	\$0	\$0	\$1,600	\$0	\$0	\$1,600	\$0	\$0		
074115	Materials - Refreshments	\$515	\$0	\$0	\$750	\$0	\$0	\$750	\$0	\$0		
074115	Materials - water supplies	\$262	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0		
074115	Materials - sundry expense provisions	\$321	\$0	\$0	\$3,700	\$0	\$0	\$3,700	\$0	\$0		
074115	Materials - AGPA Self Assessment Fee	\$2,571	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0		
074115	Materials		\$0	\$0	\$0	\$0	\$31,245	\$0	\$0	\$31,245	\$0	\$0
074116	Medical Service Provision for Leave Accruals		\$0	\$0	\$19,085	\$0	\$0	\$19,085	\$0	\$0		
074116	Annual Leave Accruals	\$0	\$0	\$0	\$12,160	\$0	\$0	\$12,160	\$0	\$0		
074117	Medical - Fringe Benefit Tax		\$0	\$1,337	\$1,000	\$0	\$1,000	\$1,337	\$0	\$1,337	\$0	\$337
074117	FBT on Benefits provided to medical staff	\$1,337	\$0	\$0	\$1,000	\$0	\$0	\$1,337	\$0	\$0		
074118	Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	\$1,200	\$0	\$0
074118	Employee Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
074120	Medical Ctr - Bank Merchant Fees	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0		
074120	Other Expenses - bank fees	\$0	\$0	\$33,138	\$0	\$0	\$0	\$0	\$0	\$0		
074120	Admin Allocated - Boyup Brook Medical Services		\$0	\$0	\$75,913	\$0	\$75,913	\$83,172	\$0	\$83,172	\$0	\$7,259 Increase in administration allocations
074150	Administration Allocations	\$33,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
074191	Depreciation - Medical Centre	\$0	\$0	\$0	\$8,500	\$0	\$8,500	\$8,500	\$0	\$8,500	\$0	\$0
074191	Buildings Asset Depreciation	\$0	\$0	\$0	\$6,800	\$0	\$6,800	\$6,800	\$0	\$6,800	\$0	\$0
074190	Depreciation - Housing GP - 5 Rogers Ave	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
074190	Buildings Asset Depreciation	\$0	\$0	\$0	\$8,800	\$0	\$0	\$8,800	\$0	\$0		
Sub Total - PREVENTIVE SRVS - OPEXP			\$0	\$850,541	\$1,405,950	\$0	\$1,405,950	\$1,444,802	\$0	\$1,444,802	(\$1,135)	\$39,987



**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

GL JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>OPERATING INCOME</b>						
074001 Surgery Turnover		\$0	\$0			
074001 Surgery fees	(\$618,414)	\$0	(\$1,150,000)	(\$1,150,000)	(\$1,150,000)	\$0
074002 Surgery Rental Income	\$0	\$0	\$0	\$0	(\$2,800)	\$0
074002 Rental Income	\$0	\$0	(\$2,800)	(\$2,800)	\$0	\$0
074003 Medical - Reimbursement		\$0	\$0			
074003 Reimbursements	(\$1,545)	\$0	\$0	\$0	(\$1,545)	\$0
074004 Grants, Reimbursements and Contributions		\$0	(\$25,000)	(\$25,000)	(\$25,000)	\$0
074004 Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC	(\$619,859)	\$0	(\$1,177,800)	(\$1,177,800)	(\$1,179,345)	\$0
Total - PREVENTIVE SERVICES	\$30,512	\$650,541	\$228,150	\$1,405,950	(\$1,179,345)	(\$2,680)
<b>PREVENTIVE SERVICE - OTHER</b>						
<b>OPERATING EXPENDITURE</b>						
073100 Analytical Expenses	\$463	\$0	\$0	\$0	\$0	\$0
073100 Analytical costs for food & water samples		\$0	\$0	\$0	\$500	\$0
Sub Total - PREVENTIVE SRVS - OTHER OPEXP	\$463	\$0	\$0	\$0	\$500	\$0
Total - PREVENTIVE SERVICES - OTHER	\$463	\$0	\$0	\$0	\$500	\$0
<b>OTHER HEALTH</b>						
<b>OPERATING EXPENDITURE</b>						
075100 Ambulance Centre Operation		\$502	\$0	\$26,373	\$0	\$9
075100 Materials	\$0	\$0	\$0	\$0	\$26,382	\$0
075100 Materials - Contribution to Centre	\$0	\$0	\$0	\$0	\$0	\$0
075100 Rubbish Service Charge	\$404	\$0	\$0	\$0	\$0	\$0
075100 ESL charge	\$98	\$0	\$0	\$0	\$0	\$0
075150 Admin Allocated - Other Health		\$7,405	\$0	\$16,965	\$0	\$1,451
075150 Administration Allocations	\$7,405	\$0	\$0	\$0	\$18,416	\$0
Sub Total - OTHER HEALTH OPEXP	\$7,907	\$0	\$0	\$43,338	\$0	\$1,460
<b>OPERATING INCOME</b>						
Sub Total - OTHER HEALTH OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH	\$7,907	\$0	\$0	\$43,338	\$0	\$1,460
Total - HEALTH	\$75,137	\$696,532	\$386,666	\$1,567,566	(\$1,180,755)	(\$22,161)



**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income	Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>OTHER EDUCATION</b>											
<b>OPERATING EXPENDITURE</b>											
081100	B0120	Community Resource Centre									
081100	B0120	Insurance - Property	\$0	\$4,560	\$0	\$0	\$7,039	\$0	\$0	\$7,648	\$0
081100	B0120	Water consumption & rates	\$1,832	\$0	\$1,584	\$0	\$0	\$1,832			\$509 Increase in insurance premium.
081100	B0120	Wages - mtrce	\$34	\$0	\$0	\$0	\$0	\$340			
081100	B0120	Overheads - mtrce	\$781	\$0	\$900	\$0	\$0	\$900			
081100	B0120	Plant Operation costs - mtrce	\$792	\$0	\$792	\$0	\$0	\$900			
081100	B0120	Contractor - Plumbing Repairs	\$147	\$0	\$200	\$0	\$0	\$200			
081100	B0120	Services - pest control including termites	\$170	\$0	\$800	\$0	\$0	\$800			
081100	B0120	Services - pest control including termites	\$0	\$0	\$1,300	\$0	\$0	\$1,300			
081100	B0120	Services - Gutter Cleaning	\$274	\$0	\$0	\$0	\$0	\$274			
081100	B0120	Materials	\$38	\$0	\$600	\$0	\$0	\$600			
081100	B0120	Rubbish removal	\$404	\$0	\$428	\$0	\$0	\$404			
081100	B0120	ESL Charge	\$98	\$0	\$98	\$0	\$0	\$98			
081101		Rylington Park Farm Complex									
081101		Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081101		Contractor -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081102		Donations - Other Education	\$0	\$250	\$0	\$0	\$250	\$0	\$0	\$250	\$0
081102		Other Expenses - BBDHS	\$250	\$0	\$250	\$0	\$0	\$250			Decrease in salaries, Increase in insurance premium.
081103		Early Learning Centre - Employee Costs	\$0	\$128,441	\$0	\$0	\$252,522	\$0	\$0	\$249,186	(\$1,336)
081103		Wages And Salaries	\$107,415	\$0	\$219,754	\$0	\$0	\$215,695			
081103		Superannuation	\$11,696	\$0	\$24,173	\$0	\$0	\$24,173			
081103		Employee Costs	\$1,392	\$0	\$1,300	\$0	\$0	\$1,400			
081103		Insurance Workers Comp	\$7,948	\$0	\$7,295	\$0	\$0	\$7,948			
081104		Early Learning Centre - Operating Costs									
081104		Wages And Salaries	\$1,295	\$10,247	\$0	\$0	\$54,086	\$0	\$0	\$51,431	(\$2,655)
081104		Materials - Cleaning and other goods	\$309	\$0	\$155	\$0	\$0	\$2,500			
081104		Materials - general maintenance & replacement items	\$1,715	\$0	\$4,000	\$0	\$0	\$4,000			
081104		Materials - Internet	\$600	\$0	\$0	\$0	\$0	\$0			
081104		Materials - QikKids Gateway & Desktop Subs	\$1,712	\$0	\$1,515	\$0	\$0	\$1,515			
081104		Materials - Building maintenance	\$1,810	\$0	\$3,000	\$0	\$0	\$3,000			
081104		Materials - Firewall and Security Upgrade	\$1,958	\$0	\$15,000	\$0	\$0	\$15,000			
081104		Services - Contract cleaning	\$0	\$0	\$3,971	\$0	\$0	\$3,971			
081104		Services - on-call ECT contract	\$0	\$0	\$2,800	\$0	\$0	\$2,800			
081104		Telephone	\$564	\$0	\$15,600	\$0	\$0	\$15,600			
081104		Water consumption	\$285	\$0	\$1,200	\$0	\$0	\$1,200			
081104		Other Expenses - Refund of Fees	\$0	\$0	\$1,345	\$0	\$0	\$1,345			
081150		Admin Allocation - Other Education	\$7,405	\$7,405	\$0	\$0	\$16,865	\$0	\$0	\$18,416	\$0
081150		Admin Allocations	\$0	\$0	\$500	\$0	\$0	\$500			\$1,451
081190		Depreciation - Community Resource Centre	\$0	\$0	\$16,865	\$0	\$0	\$0	\$0	\$5,020	\$0
081190		Buildings Asset Depreciation	\$0	\$0	\$5,020	\$0	\$0	\$5,020	\$0	\$0	\$0
081191		Depreciation - Rylington Park Farm Complex	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081191		Buildings Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OPEXP			\$0	\$150,903	\$335,882	\$0	\$335,882	\$331,851	\$0	\$331,851	(\$5,981)
<b>OPERATING INCOME</b>											
081003		Early Learning Centre - Fees & Charges	(\$143,623)	\$0	\$0	(\$210,000)	\$0	(\$210,000)	\$0	\$0	\$0
081003		Fees and charges	(\$106)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081004		Early Learning Centre - Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081004		Fees and charges	(\$106)	\$0	\$0	\$0	\$0	\$0	(\$2,271)	\$0	\$0
081006		Early Learning Centre - Operating grants, subsidies & contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081006		Operating Grants	(\$143,729)	\$0	(\$210,000)	\$0	\$0	(\$212,271)	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC			(\$143,729)	\$0	(\$210,000)	\$0	\$0	(\$212,271)	\$0	\$0	\$0
Total - OTHER EDUCATION			\$7,174	\$150,903	\$125,882	(\$210,000)	\$335,882	\$119,680	(\$8,262)	\$2,060	\$2,060

Increase in wages allocations. Decrease in general maintenance allocation - reallocated to GL # 145106 as per Council resolution 17.4.1

Decrease in salaries, Increase in insurance premium.

\$0 New Grant for ELC training wages

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>AGED &amp; DISABLED</b>						
<b>OPERATING EXPENDITURE</b>						
082100 Support for Seniors Christmas Lunch	\$909	\$0	\$0	\$0	\$0	\$0
082100 Christmas lunch provision		\$0	\$0	\$1,000	\$1,000	\$0
082101 Aged Needs Strategy Project	\$0	\$0	\$0	\$0	\$0	\$0
082101 Services - Consultancy works Bridge St Land	\$0	\$0	\$0	\$50,000	\$50,000	\$0
082150 Admin Allocated - Aged & Disabled	\$7,405	\$0	\$0	\$16,965	\$16,965	\$0
082150 Admin Allocations	\$7,405	\$0	\$0	\$16,965	\$16,965	\$0
Sub Total - AGED & DISABLED OPIEXP	\$8,314	\$0	\$0	\$67,965	\$69,416	\$0
<b>OPERATING INCOME</b>						
Sub Total - AGED & DISABLED OPI/INC	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - AGED &amp; DISABLED</b>	<b>\$8,314</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,965</b>	<b>\$69,416</b>	<b>\$0</b>
<b>OTHER WELFARE</b>						
<b>OPERATING EXPENDITURE</b>						
083100 Other Welfare Expenses	\$0	\$0	\$0	\$0	\$0	\$0
083100 Wages And Salaries	\$0	\$0	\$0	\$0	\$0	\$0
083100 Materials	\$0	\$0	\$0	\$0	\$0	\$0
083100 Services	\$0	\$0	\$0	\$0	\$0	\$0
083104 Depreciation	\$0	\$0	\$0	\$50	\$50	\$0
083104 Buildings Depreciation	\$0	\$0	\$0	\$50	\$50	\$0
083150 Admin Allocated - Other Welfare	\$22,142	\$0	\$0	\$50,723	\$55,079	\$0
083150 Administration Allocations	\$22,142	\$0	\$0	\$50,723	\$55,079	\$0
Sub Total - OTHER WELFARE OPIEXP	\$22,142	\$0	\$0	\$50,773	\$55,129	\$0
<b>OPERATING INCOME</b>						
Sub Total - OTHER WELFARE OPI/INC	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - OTHER WELFARE</b>	<b>\$22,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,773</b>	<b>\$55,129</b>	<b>\$0</b>
<b>Total - EDUCATION &amp; WELFARE</b>	<b>\$37,630</b>	<b>(\$143,729)</b>	<b>(\$210,000)</b>	<b>\$244,620</b>	<b>(\$212,271)</b>	<b>(\$9,262)</b>
						<b>\$7,867</b>



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
STAFF HOUSING							
OPERATING EXPENDITURE							
081130 Interest Paid Loan 115 - Staff House	\$752	\$0	\$1,388	\$0	\$1,388	\$0	\$0
081130 Interest on Loan 115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081130 Accrued Interest on Loan 115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081130 Depreciation - Staff Housing	\$0	\$0	\$5,735	\$0	\$5,735	\$0	\$0
081190 Buildings Asset Depreciation	\$0	\$0	\$5,735	\$0	\$5,735	\$0	\$0
081190 Staff Housing - Less Amt Allocated to Admin.	\$7,405	\$0	\$16,965	\$0	\$16,965	\$0	\$1,451
081150 Staff housing costs allocated to other functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - STAFF HOUSING OP/EXP	\$8,157	\$0	\$24,088	\$0	\$24,088	\$0	\$1,451
Total - STAFF HOUSING	\$8,157	\$0	\$24,088	\$0	\$24,088	\$0	\$1,451
HOUSING OTHER							
OPERATING EXPENDITURE							
082101 Boyup Brook Citizens Lodge	\$1,284	\$0	\$5,000	\$0	\$5,000	\$0	\$0
082101 Wages And Salaries	\$415	\$0	\$5,000	\$0	\$5,000	\$0	\$0
082101 Insurance - Property	\$11,874	\$0	\$12,888	\$0	\$12,888	\$0	\$0
082101 Other Expenses - ESL Charge	\$98	\$0	\$0	\$0	\$0	\$0	\$0
082101 Labour On Costs	\$1,284	\$0	\$4,400	\$0	\$4,400	\$0	\$0
082101 Plant Recovery	\$920	\$0	\$0	\$0	\$0	\$0	\$0
082102 Community Housing - Units	\$14,724	\$0	\$23,188	\$0	\$23,188	\$0	\$0
082102 Wages And Salaries	\$352	\$0	\$200	\$0	\$200	\$0	\$0
082102 Materials	\$119	\$0	\$1,200	\$0	\$1,200	\$0	\$0
082102 Services - General	\$943	\$0	\$370	\$0	\$370	\$0	\$0
082102 Services - Maintenance & Repairs	\$0	\$0	\$980	\$0	\$980	\$0	\$0
082102 Services - Plumbing Repairs	\$0	\$0	\$1,130	\$0	\$1,130	\$0	\$0
082102 Services - Property Management Fees	\$2,429	\$0	\$4,290	\$0	\$4,290	\$0	\$0
082102 Services - Pest control including termities	\$0	\$0	\$2,200	\$0	\$2,200	\$0	\$0
082102 Electricity And Gas	\$400	\$0	\$430	\$0	\$430	\$0	\$0
082102 Water	\$850	\$0	\$2,715	\$0	\$2,715	\$0	\$0
082102 Shire Rates	\$5,373	\$0	\$5,275	\$0	\$5,275	\$0	\$0
082102 Rubbish Service Charge	\$1,567	\$0	\$1,645	\$0	\$1,645	\$0	\$0
082102 Esl Charge	\$392	\$0	\$205	\$0	\$205	\$0	\$0
082102 Insurance - Property	\$1,851	\$0	\$2,362	\$0	\$2,362	\$0	\$0
082102 Labour On Costs	\$352	\$0	\$176	\$0	\$176	\$0	\$0
082102 Plant Recovery	\$95	\$0	\$100	\$0	\$100	\$0	\$0
Other	\$0	\$1,425	\$0	\$0	\$0	\$0	\$0
082103 Wages And Salaries	\$0	\$0	\$350	\$0	\$350	\$0	\$0
082103 Materials	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$0
082103 Shire Rates	\$1,179	\$0	\$1,160	\$0	\$1,160	\$0	\$0
082103 Rubbish Service Charge	\$50	\$0	\$75	\$0	\$75	\$0	\$0
082103 Esl Charge	\$196	\$0	\$196	\$0	\$196	\$0	\$0
082103 Labour On Costs	\$0	\$0	\$748	\$0	\$748	\$0	\$0
082103 Plant Recovery	\$0	\$0	\$670	\$0	\$670	\$0	\$0
Decrease in insurance premium. Increase in ESL charge and plant cost allocation.		\$0	\$27,292	\$0	\$27,292	\$0	\$0
		\$0	\$23,268	\$0	\$23,268	\$0	\$0
		\$0	\$5,193	\$0	\$5,193	\$0	(\$6)
		\$0	\$850	\$0	\$850	\$0	\$0
		\$0	\$1,500	\$0	\$1,500	\$0	\$0
		\$0	\$1,179	\$0	\$1,179	\$0	\$0
		\$0	\$50	\$0	\$50	\$0	\$0
		\$0	\$196	\$0	\$196	\$0	\$0
		\$0	\$748	\$0	\$748	\$0	\$0
		\$0	\$670	\$0	\$670	\$0	\$0

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

Sub Total - HOUSING OTHER OP/EXP



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>HOUSING OPERATING INCOME</b>							
092001 Rent 24A Proctor St							
092001 Rental Income	(\$5,384)	\$0	\$0	(\$10,900)	\$0	(\$10,900)	\$0 \$0
092002 Rent 24B Proctor St							
092002 Rental Income	(\$4,226)	\$0	\$0	(\$9,600)	\$0	(\$4,226)	\$0 \$5,374 Decrease in rent due to renovations requiring
092003 Rent 16A Forrest St							
092003 Rental Income	(\$5,309)	\$0	\$0	(\$9,200)	\$0	(\$10,600)	\$0 (\$1,400)
092004 Rent 16B Forrest St							
092004 Rental Income	(\$5,357)	\$0	\$0	(\$10,400)	\$0	(\$10,700)	\$0 (\$300)
092005 Rent 1 Rogers St							
092005 Rental Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
092007 Housing Reimbursements							
092007 Reimbursements	(\$2,946)	\$0	\$0	(\$5,000)	\$0	(\$2,946)	\$0 (\$2,446)
092009 Other Housing: 7 Knapp St							
092009 Rental Income	(\$14,207)	\$0	\$0	(\$33,000)	\$0	(\$33,000)	\$0 \$0
092011 Community Housing Maintenance Grant							
092011 Operating Grants - State CFvet 2020/21	\$0	\$0	\$0	(\$143,340)	\$0	(\$143,340)	\$0 \$0
092011 Operating Grants - State 21/22	\$0	\$0	\$0	(\$143,340)	\$0	(\$143,340)	\$0 \$0
Sub Total - HOUSING OTHER OP/INC	(\$37,429)	\$0	\$0	(\$216,940)	\$0	(\$215,712)	(\$4,146) \$5,374
Total - HOUSING OTHER	\$24,507	\$61,937	\$67,203	(\$216,940)	\$284,143	(\$215,712)	(\$4,387) \$34,760
Total - HOUSING	\$32,664	\$70,095	\$91,291	(\$216,940)	\$308,231	(\$215,712)	(\$4,387) \$36,211

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
SANITATION - HOUSEHOLD REFUSE								
OPERATING EXPENDITURE								
101100	Refuse Collection Boyup Brook Townsite Expense	\$23,373	\$0	\$23,373	\$0	\$56,100	\$0	\$0
101100	Contractor Collections Costs	\$23,373	\$0	\$23,373	\$0	\$56,100	\$0	\$0
101101	Recycling Collection Boyup Brook Town Site	\$12,281	\$0	\$12,281	\$0	\$33,880	\$0	\$0
101101	Contractor Collections Costs	\$12,281	\$0	\$12,281	\$0	\$33,880	\$0	\$0
101106	Transfer Station Employee Costs	\$13,075	\$0	\$13,075	\$0	\$29,391	\$0	\$3,959 Increase in wages allocation.
101106	Salaries	\$13,075	\$0	\$13,075	\$0	\$29,391	\$0	\$3,959 Increase in wages allocation.
101106	Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101106	Employee Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101106	Insurance Workers Comp	\$1,325	\$0	\$0	\$0	\$0	\$0	\$0
101106	Labour On Costs	\$1,622	\$0	\$0	\$0	\$0	\$0	\$0
101106	Plant Recovery	\$63	\$0	\$0	\$0	\$0	\$0	\$0
101102	Boyup Brook Transfer Station Costs	\$37,201	\$0	\$37,201	\$0	\$69,027	\$0	\$794 septic pump out.
101102	Wages And Salaries	\$4,571	\$0	\$4,571	\$0	\$8,270	\$0	\$794 septic pump out.
101102	Employee Costs	\$0	\$0	\$0	\$0	\$350	\$0	\$0
101102	Materials	\$0	\$0	\$0	\$0	\$860	\$0	\$0
101102	Materials - DIMER annual licence fee	\$347	\$0	\$0	\$0	\$350	\$0	\$0
101102	Services - General	\$274	\$0	\$0	\$0	\$500	\$0	\$0
101102	Services - GPS tracker	\$169	\$0	\$0	\$0	\$600	\$0	\$0
101102	Services - Waste management software	\$0	\$0	\$0	\$0	\$5,320	\$0	\$0
101102	Services - Push up of lip	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
101102	Services - Mulch of green waste	\$9,872	\$0	\$0	\$0	\$15,000	\$0	\$0
101102	Services - Recycling collection	\$4,282	\$0	\$0	\$0	\$11,400	\$0	\$0
101102	Services - Fire Equipment Servicing	\$18	\$0	\$0	\$0	\$60	\$0	\$0
101102	Services - Fencing installation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101102	Services - Tree pruning	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101102	Services - Septic Pump Out	\$650	\$0	\$0	\$0	\$650	\$0	\$0
101102	Services - Pest control inc termite	\$0	\$0	\$0	\$0	\$600	\$0	\$0
101102	Telephone	\$0	\$0	\$0	\$0	\$100	\$0	\$0
101102	Electricity And Gas	\$424	\$0	\$0	\$0	\$1,055	\$0	\$0
101102	Insurance - Property	\$144	\$0	\$0	\$0	\$144	\$0	\$0
101102	Labour On Costs	\$4,571	\$0	\$0	\$0	\$7,278	\$0	\$0
101102	Plant Recovery	\$11,900	\$0	\$0	\$0	\$12,500	\$0	\$0
101102	Land Fill Disposal Site	\$0	\$0	\$0	\$0	\$48,040	\$0	\$0
101103	Wages And Salaries	\$5,757	\$0	\$0	\$0	\$10,500	\$0	\$0
101103	Services	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
101103	Services - Pest Closure Management Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101103	Services - Plant hire for trenching	\$0	\$0	\$0	\$0	\$16,800	\$0	\$0
101103	Labour On Costs	\$5,757	\$0	\$0	\$0	\$9,240	\$0	\$0
101103	Plant Recovery	\$9,244	\$0	\$0	\$0	\$10,500	\$0	\$0
101104	Townsite Street Bins Collection	\$5,784	\$0	\$5,784	\$0	\$14,521	\$0	\$0
101104	Wages And Salaries	\$579	\$0	\$0	\$0	\$1,700	\$0	\$0
101104	Services - Bin collection 23 x \$7.60 x 52	\$4,216	\$0	\$0	\$0	\$10,325	\$0	\$0
101104	Labour On Costs	\$579	\$0	\$0	\$0	\$1,496	\$0	\$0
101104	Plant Recovery	\$410	\$0	\$0	\$0	\$1,000	\$0	\$0
101107	Drum Muster Expenses	\$0	\$0	\$0	\$0	\$2,660	\$0	\$0
101107	Services	\$0	\$0	\$0	\$0	\$2,453	\$0	\$0
101108	BB Transfer Station Superannuation	\$1,220	\$0	\$1,220	\$0	\$6,304	\$0	\$0
101108	Superannuation	\$1,220	\$0	\$1,220	\$0	\$6,304	\$0	\$0
101119	Waste Bin Maintenance and Delivery	\$365	\$0	\$5,163	\$0	\$550	\$0	\$0
101119	Wages And Salaries	\$4,244	\$0	\$0	\$0	\$5,000	\$0	\$0
101119	Services - Replacement parts for bins	\$365	\$0	\$0	\$0	\$484	\$0	\$0
101119	Labour On Costs	\$189	\$0	\$0	\$0	\$270	\$0	\$0
101119	Plant Recovery	\$0	\$0	\$14,736	\$0	\$33,758	\$0	\$2,904
101150	Admin Allocated - Waste Management	\$14,736	\$0	\$0	\$0	\$36,662	\$0	\$0
101150	Administration Allocations	\$0	\$0	\$0	\$0	\$22,070	\$0	\$0
101190	Depreciation - Waste Management	\$0	\$0	\$0	\$0	\$1,055	\$0	\$0
101190	Depreciation - Buildings	\$0	\$0	\$0	\$0	\$10,375	\$0	\$0
101190	Depreciation - Other Infrastructure	\$0	\$0	\$0	\$0	\$10,640	\$0	\$0
101190	Depreciation - Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SANITATION HOUSEHOLD REFUSE OPI/EXP		\$136,602	\$0	\$136,603	\$0	\$317,410	\$0	\$7,657



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
SANITATION OPERATING INCOME							
101001	Refuse Collection Charges						
101001	Refuse collection removal charges	(\$209,927)	(\$209,927)	(\$209,500)	(\$209,800)	(\$209,900)	(\$1,400)
101002	Waste Disposal Charges		\$0	\$0	\$0	\$0	\$0
101002	Waste WARR Charges	(\$5,007)	(\$5,007)	(\$4,500)	(\$5,007)	(\$5,007)	(\$507)
101003	Recycling Scheme Income		\$0	\$0	\$0	\$0	\$0
101003	Fees And Charges - Sale of scrap	(\$8,687)	(\$8,687)	(\$700)	(\$8,687)	(\$8,687)	(\$7,987)
101003	Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
101004	Scrap Metal Income	\$0	\$0	(\$5,000)	\$0	(\$5,000)	\$0
101004	Fees And Charges	\$0	\$0	\$0	\$0	\$0	\$0
101004	Other Revenue	\$0	\$0	\$0	(\$5,000)	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$223,621)	(\$223,620)	(\$218,700)	(\$228,594)	(\$228,594)	(\$9,894)
Total - SANITATION HOUSEHOLD REFUSE		(\$57,919)	\$136,603	(\$218,700)	\$96,473	(\$228,564)	(\$9,894)
						\$325,067	\$7,857



**Shire of Boyup Brook**  
**BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>EFFLUENT DRAINAGE SYSTEM</b>						
<b>OPERATING EXPENDITURE</b>						
103100	Septic Tank Inspection Expenses	\$0	\$0	\$0	\$0	\$0
103100	Materials	\$0	\$0	\$100	\$0	\$0
103100	Other Expenses	\$0	\$0	\$100	\$0	\$0
103101	Liquid Waste Disposal Site (Stanton Road)	\$0	\$1,055	\$0	\$0	\$0
103101	Wages And Salaries	\$0	\$0	\$500	\$0	\$0
103101	Materials	\$44	\$0	\$750	\$0	\$0
103101	Other Expenses - Incl Annual Licence Fee	\$652	\$0	\$1,370	\$0	\$0
103101	Labour On Costs	\$274	\$0	\$440	\$0	\$0
103101	Plant Recovery	\$43	\$0	\$400	\$0	\$0
103101		\$42	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OPEXP		\$1,055	\$0	\$3,660	\$0	\$0
<b>OPERATING INCOME</b>						
103002	Septic Licence Fees	\$0	(\$2,800)	\$0	(\$2,800)	\$0
103002	Licence Fees	(\$1,416)	\$0	(\$2,800)	\$0	\$0
Sub Total - SEWERAGE OPINC		(\$1,416)	(\$2,800)	(\$2,800)	(\$2,800)	\$0
Total - SEWERAGE		(\$361)	(\$2,800)	\$960	\$3,660	\$0

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
105100 Town Planning Admin & Control							
105100 Wages And Salaries	\$10,734	\$0	\$0	\$0	\$21,678	\$0	\$0
105100 Superannuation	\$1,105	\$0	\$0	\$0	\$2,276	\$0	\$0
105100 Services - review Local planning strategy	\$4,900	\$0	\$0	\$0	\$5,000	\$0	\$0
105100 Services - Town Planning Scheme	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
105100 Services - Shared Planning Officer	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0
105101 Admin Allocation - Town Planning	\$14,736	\$0	\$14,736	\$0	\$33,758	\$0	\$2,904
105101 Administration Allocations		\$0	\$0	\$0	\$36,662	\$0	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OPIEXP</b>	<b>\$31,475</b>	<b>\$0</b>	<b>\$31,476</b>	<b>\$0</b>	<b>\$112,712</b>	<b>\$115,616</b>	<b>\$2,904</b>
<b>OPERATING INCOME</b>							
105001 Planning Application Fees	\$0	(\$3,798)	\$0	(\$6,000)	\$0	(\$6,000)	\$0
105001 Planning Scheme Fees	(\$3,798)	\$0	\$0	\$0	(\$6,000)	\$0	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OPINC</b>	<b>(\$3,798)</b>	<b>(\$3,798)</b>	<b>\$0</b>	<b>(\$6,000)</b>	<b>\$0</b>	<b>(\$6,000)</b>	<b>\$0</b>
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>\$27,677</b>	<b>(\$3,798)</b>	<b>\$31,476</b>	<b>(\$6,000)</b>	<b>\$106,712</b>	<b>\$109,616</b>	<b>\$2,904</b>

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Column	Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Column	Favourable	Commentary
OTHER COMMUNITY AMENITIES													
OPERATING EXPENDITURE													
106101	Cemetery - Operation		\$0	\$14,977		\$0	\$0		\$0	\$0			
106101	Cemetery - Operation		\$0	\$0		\$0	\$36,492		\$0	\$37,943		\$0	\$1,451
106101	Wages And Salaries	\$96			\$2,400		\$0		\$0	\$1,500			
106101	Materials	\$0			\$515		\$0		\$0	\$515			
106101	Services - General	\$3,150			\$12,000		\$0		\$0	\$12,000			
106101	Services - Plant hire for grave digging	\$96			\$2,112		\$0		\$0	\$2,112			
106101	Labour On Costs	\$21			\$1,000		\$0		\$0	\$1,000			
106101	Plant Recovery	\$7,405			\$16,965		\$0		\$0	\$16,416			
106101	Admin Allocations						\$0		\$0	\$2,600		\$0	\$282
106101	Niche Wall Plaques Operations						\$0		\$0				
106101	Wages Niche Wall	\$118			\$100		\$0		\$0	\$200			
106101	O/S staff - overheads	\$118			\$88		\$0		\$0	\$200			
106101	O/S staff - plant operation costs	\$31			\$20		\$0		\$0	\$100			
106101	Materials	\$244			\$2,100		\$0		\$0	\$2,100		\$0	\$0
106101	Cemetery Grounds						\$0		\$0	\$11,160		\$0	\$0
106101	Wages Cemetery Grounds	\$1,361			\$4,500		\$0		\$0	\$4,500			
106101	Materials	\$0			\$500		\$0		\$0	\$500			
106101	Services - Pest Control Gazabo	\$0			\$200		\$0		\$0	\$200			
106101	Overheads	\$1,361			\$3,960		\$0		\$0	\$3,960			
106101	Plant Operation costs - mnce	\$976			\$2,000		\$0		\$0	\$2,000			
106102	Public Toilets - Operation			\$9,028			\$0		\$0	\$0			
106102	Toilets - Lions Park Costs			\$0			\$3,676		\$0	\$3,628		(\$48)	\$0
106102	Wages And Salaries	\$0			\$50		\$0		\$0	\$44			
106102	Labour On Costs	\$0			\$44		\$0		\$0	\$0			
106102	Plant Recovery	\$0			\$0		\$0		\$0	\$3,500			
106102	Contract - cleaning	\$498			\$3,500		\$0		\$0	\$0			
106102	Insurance - Property	\$34			\$82		\$0		\$0	\$34			
106102	Toilets - Tourist Centre Costs	\$65			\$650		\$0		\$0	\$6,349		\$0	\$0
106102	Wages - mnce	\$21			\$572		\$0		\$0	\$572			
106102	Plant Operation costs - mnce	\$21			\$190		\$0		\$0	\$190			
106102	Materials - cleaning goods	\$1,360			\$550		\$0		\$0	\$550			
106102	Services - Plumbing Repairs	\$0			\$3,200		\$0		\$0	\$3,200			
106102	Services - Building Maint	\$285			\$900		\$0		\$0	\$900			
106102	Insurance - Property				\$287		\$0		\$0	\$0			
106102	Toilets - Town Hall (External) Costs				\$5,500		\$0		\$0	\$12,470		\$0	\$2,120
106102	Overheads - mnce	\$294			\$1,375		\$0		\$0	\$5,500			
106102	Plant Operation costs - mnce	\$53			\$100		\$0		\$0	\$1,375			
106102	Materials - cleaning	\$72			\$925		\$0		\$0	\$925			
106102	Services - Electrical Repairs	\$2,640			\$520		\$0		\$0	\$550			
106102	Services - Plumbing Repairs	\$0			\$600		\$0		\$0	\$2,640			
106102	Services - Building Maint	\$0			\$780		\$0		\$0	\$600			
106102	Services - Septic Pump Out	\$0			\$0		\$0		\$0	\$780			
106102	Services - Cleaning contractor	\$880			\$0		\$0		\$0	\$0			
106102	Toilets - Tone Bridge Reserve Costs				\$0		\$0		\$0	\$880		\$0	\$880
106102	Contract - plumbing/pump outs				\$0		\$0		\$0	\$430		\$0	\$0
106103	Street Furniture				\$50		\$0		\$0	\$430		\$0	\$0
106103	Wages And Salaries	\$0			\$300		\$0		\$0	\$300			
106103	Materials	\$0			\$60		\$0		\$0	\$60			
106103	Labour On Costs	\$0			\$20		\$0		\$0	\$20			
106103	Plant Recovery	\$7,405			\$16,965		\$0		\$0	\$16,965		\$0	\$1,451
106150	Admin Allocation - Other Community Amenities	\$7,405			\$1,885		\$0		\$0	\$1,885		\$0	\$0
106151	Administration Allocations	\$923			\$1,010		\$0		\$0	\$1,885		\$0	\$0
106151	Admin Allocation - Cemetery	\$0			\$1,010		\$0		\$0	\$1,010		\$0	\$0
106191	Depreciation - Public Toilets	\$0			\$3,035		\$0		\$0	\$1,010		\$0	\$0
106191	Buildings Asset Depreciation	\$0			\$0		\$0		\$0	\$3,035		\$0	\$0
106192	Depreciation - Other Community Service's	\$0			\$0		\$0		\$0	\$0		\$0	\$0
106192	Depreciation - Other Infrastructure	\$32,232			\$93,670		\$0		\$0	\$99,806		(\$49)	\$6,184
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP													



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

Shire of Boyup Brook BUDGET REVIEW REPORT										
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme										
G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		ADOPTED BUDGET 2023-2024		Calculation Column	PROJECTION 30 JUNE 2023		PROJECTED VARIANCE	
		Income	Expenditure	Income	Expenditure		Income	Expenditure	FAVOURABLE	COMMENTARY
OPERATING INCOME										
106001			\$0							
Cemetery Burial Fees										
106001	(\$4,281)		\$0		(\$1,200)		\$0	(\$4,281)		\$0
Burial charges			\$0				\$0			\$0
106002			(\$2,054)		(\$2,000)		\$0	(\$2,050)		\$0
License/Other Fees BB Cemetery										
106002	(\$2,054)		\$0		\$0		\$0			\$0
Other Fees			\$0				\$0			\$0
106003			\$0		\$0		\$0			\$0
Cemetery - Reservation Fees			\$0		\$0		\$0			\$0
106003	\$0		\$0		\$0		\$0			\$0
Reservation Fees			(\$417)		(\$600)		\$0			\$0
106004	(\$417)		\$0		(\$600)		\$0	(\$600)		\$0
Niche Wall Fees										
106004			\$0		\$0		\$0			\$0
Fees										
Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$6,752)		(\$6,752)		(\$3,800)		\$0	(\$6,931)		\$0
Total - OTHER COMMUNITY AMENITIES										
	\$25,480		(\$6,752)		\$32,233		\$93,670		(\$6,931)	\$99,606
Total - COMMUNITY AMENITIES										
	(\$34,223)		(\$235,587)		\$201,367		\$295,152		(\$244,325)	\$544,149

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G.L. JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>							
<b>OPERATING EXPENDITURE</b>							
111100 Boyup Brook Hall - Operation							
111100 Wages And Salaries	\$3,205	\$0	\$20,302	\$0	\$41,971	\$0	
111100 Materials - Fire equipment servicing	\$0	\$0	\$0	\$0	\$0	\$42,135	
111100 Materials - APRA Licensing	\$331	\$0	\$0	\$0	\$0	\$0	
111100 Materials - General & cleaning goods	\$94	\$0	\$0	\$0	\$0	\$0	
111100 Services - Contract cleaning	\$0	\$0	\$0	\$0	\$0	\$0	
111100 Services - Maintenance & Repairs	\$0	\$0	\$0	\$0	\$0	\$0	
111100 Services - Hygiene Rental Service	\$0	\$0	\$0	\$0	\$0	\$0	
111100 Services - Electrical Tagging	\$263	\$0	\$0	\$0	\$0	\$0	
111100 Services - Gutter and drain cleaning	\$903	\$0	\$0	\$0	\$0	\$0	
111100 Services - Piano Tuning	\$0	\$0	\$0	\$0	\$0	\$0	
111100 Services - Septic Pump Out	\$0	\$0	\$0	\$0	\$0	\$0	
111100 Services - Pest Control including termites	\$0	\$0	\$0	\$0	\$0	\$0	
111100 Electricity And Gas	\$2,619	\$0	\$0	\$0	\$0	\$0	
111100 Water	\$809	\$0	\$0	\$0	\$0	\$0	
111100 Insurance - Property	\$8,533	\$0	\$0	\$0	\$0	\$0	
111100 Other Expenses - Minor expenses & refunds	\$0	\$0	\$0	\$0	\$0	\$0	
111100 Labour On Costs	\$2,260	\$0	\$0	\$0	\$0	\$0	
111100 Plant Recovery	\$1,315	\$0	\$0	\$0	\$0	\$0	
111102 Halls - Other Public Halls							
111102 Wages And Salaries	\$131	\$0	\$10,778	\$0	\$17,809	\$0	
111102 Materials - General & cleaning goods	\$0	\$0	\$0	\$0	\$0	\$0	
111102 Materials - ESL Charges	\$294	\$0	\$0	\$0	\$0	\$0	
111102 Materials - Fire equipment servicing	\$605	\$0	\$0	\$0	\$0	\$0	
111102 Materials - Electrical Repairs	\$0	\$0	\$0	\$0	\$0	\$0	
111102 Services - General	\$0	\$0	\$0	\$0	\$0	\$0	
111102 Services - Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	
111102 Services - Electrical Repairs	\$0	\$0	\$0	\$0	\$0	\$0	
111102 Services - Maintenance & Repairs	\$1,371	\$0	\$0	\$0	\$0	\$0	
111102 Services - Pest Control including termites	\$0	\$0	\$0	\$0	\$0	\$0	
111102 Insurance - Property	\$8,162	\$0	\$0	\$0	\$0	\$0	
111102 Labour On Costs	\$131	\$0	\$0	\$0	\$0	\$0	
111102 Plant Recovery	\$84	\$0	\$0	\$0	\$0	\$0	
111150 Admin Allocation - Public Halls	\$14,736	\$0	\$14,736	\$0	\$33,758	\$0	
111150 Administration Allocations	\$0	\$0	\$0	\$0	\$0	\$0	
111180 Depreciation - Public Halls	\$0	\$0	\$0	\$0	\$0	\$0	
111180 Depreciation - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	
111190 Depreciation - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - PUBLIC HALLS & CIVIC CENTRES OIEXP	\$45,616	\$0	\$45,816	\$0	\$144,922	\$0	
<b>OPERATING INCOME</b>							
111001 Hall Hire Fees							
111001 Hire Fees							
Sub Total - PUBLIC HALLS & CIVIC CENTRES OPINC							
Total - PUBLIC HALL & CIVIC CENTRES	\$45,616	(\$200)	\$45,816	\$0	\$144,922	(\$200)	\$6,674

Increase in insurance premium, Decrease in water consumption.

\$3,607 Increase in insurance premium.



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

Shize of Boyup Brook BUDGET REVIEW REPORT				PROJECTED VARIANCE	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme				30 JUNE 2023	
G/L	JOB	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023	ADOPTED BUDGET 2023-2024	PROJECTION Income	Expenditure
Calculation Column		Income	Expenditure	Calculation Column	COMMENTARY
OTHER RECREATION & SPORT					
OPERATING EXPENDITURE					
113100	Recreation Complex	\$0	\$59,484	\$0	\$104,512
113100	Wages And Salaries	\$0	\$0	\$0	\$21,000
113100	Materials - General & cleaning goods	\$11,597	\$0	\$0	\$950
113100	Materials - Electrical Tagging	\$257	\$0	\$0	\$370
113100	Materials - ESL Charges	\$940	\$0	\$0	\$980
113100	Materials - Turf Chemicals	\$0	\$0	\$0	\$2,000
113100	Materials - Turf Fertilisers	\$1,600	\$0	\$0	\$2,500
113100	Materials - Septic Pump Out	\$400	\$0	\$0	\$1,600
113100	Materials - fire equipment servicing	\$0	\$0	\$0	\$350
113100	Materials - Freight	\$0	\$0	\$0	\$150
113100	Materials - Retooling repairs	\$1,406	\$0	\$0	\$1,500
113100	Services - General	\$0	\$0	\$0	\$500
113100	Services - Electrical Repairs	\$1,227	\$0	\$0	\$1,227
113100	Services - Contract Cleaning	\$781	\$0	\$0	\$2,000
113100	Services - Hygiene Rental Service	\$0	\$0	\$0	\$315
113100	Services - Pest Control Inc termiles	\$0	\$0	\$0	\$4,000
113100	Services - Maintenance & Repairs	\$622	\$0	\$0	\$4,000
113100	Services - Vorti mow turf	\$273	\$0	\$0	\$8,000
113100	Services - Plumbing Repairs	\$4,467	\$0	\$0	\$4,467
113100	Electricity And Gas	\$4,665	\$0	\$0	\$10,520
113100	Water	\$1,727	\$0	\$0	\$3,645
113100	Insurance - Property	\$7,192	\$0	\$0	\$7,192
113100	Labour On Costs	\$11,597	\$0	\$0	\$18,480
113100	Plant Recovery	\$10,331	\$0	\$0	\$12,500
113109	Walk Trails	\$0	\$3,005	\$0	\$6,272
113109	Wages And Salaries	\$1,084	\$0	\$0	\$1,900
113109	Materials	\$0	\$0	\$0	\$1,500
113109	Labour On Costs	\$1,084	\$0	\$0	\$1,672
113109	Plant Recovery	\$536	\$0	\$0	\$1,200
Townlake Gardens					
113110	Wages And Salaries	\$9,493	\$27,440	\$0	\$94,825
113110	Materials	\$51	\$0	\$0	\$25,000
113110	Services	\$0	\$0	\$0	\$7,000
113110	Electricity And Gas	\$1,081	\$0	\$0	\$400
113110	Water	\$501	\$0	\$0	\$2,485
113110	Labour On Costs	\$9,493	\$0	\$0	\$1,100
113110	Plant Recovery	\$6,821	\$0	\$0	\$26,840
Reserves and Parks Operations					
113112	Wages And Salaries	\$8,826	\$29,296	\$0	\$85,669
113112	Materials - General & cleaning goods	\$0	\$0	\$0	\$23,800
113112	Materials - Electrical Tagging	\$0	\$0	\$0	\$1,500
113112	Materials - Electrical Repairs	\$0	\$0	\$0	\$195
113112	Materials - fire equipment servicing	\$114	\$0	\$0	\$2,500
113112	Materials - ESL Charges	\$0	\$0	\$0	\$150
113112	Materials - Freight	\$0	\$0	\$0	\$0
113112	Services - Pest Control Including termiles	\$0	\$0	\$0	\$350
113112	Services - Maintenance & Repairs	\$818	\$0	\$0	\$550
113112	Electricity And Gas	\$0	\$0	\$0	\$4,500
113112	Water	\$28	\$0	\$0	\$935
113112	Rubbish Service Charge	\$859	\$0	\$0	\$100
113112	Eel Charge	\$392	\$0	\$0	\$900
113112	Insurance - Property	\$1,046	\$0	\$0	\$392
113112	Labour On Costs	\$8,792	\$0	\$0	\$1,046
113112	Plant Recovery	\$8,422	\$0	\$0	\$20,000
Increase in plumbing repairs and insurance \$0 \$3,434 premium					
\$0 \$107,946					
\$0 \$6,272					
\$0 \$84,325					
Decrease in overheads and plant cost allocations. \$0 Increase in insurance premium. (\$12,351)					
\$0 \$73,318					
\$0 \$20,000					
\$16,500					

**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		Calculation Column	ADOPTED BUDGET 2023-2024		Calculation Column	PROJECTION 30 JUNE 2023 Income	PROJECTED VARIANCE	
			Income	Expenditure		Income	Expenditure			FAVOURABLE	COMMENTARY
113119	Other Recreation Facilities		\$0	\$14,998		\$0	\$30,254		\$0	\$4,688	Increase in insurance premium.
113119	Wages And Salaries	\$2,131	\$0	\$0	\$4,800	\$0	\$0	\$4,800	\$0		
113119	Materials	\$392	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0		
113119	Est Charge	\$98	\$0	\$0	\$0	\$0	\$0	\$98	\$0		
113119	Services - General	\$822	\$0	\$0	\$250	\$0	\$0	\$922	\$0		
113119	Services - Electrical Repairs	\$0	\$0	\$0	\$500	\$0	\$0	\$500	\$0		
113119	Services - Plumbing Repairs	\$0	\$0	\$0	\$800	\$0	\$0	\$800	\$0		
113119	Services - Pest Control inc termates	\$0	\$0	\$0	\$7,800	\$0	\$0	\$7,800	\$0		
113119	Services - Fire Equipment Servicing	\$369	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0		
113119	Insurance - Property	\$6,598	\$0	\$0	\$2,580	\$0	\$0	\$6,598	\$0		
113119	Labour On Costs	\$2,131	\$0	\$0	\$4,224	\$0	\$0	\$4,224	\$0		
113119	Plant Recovery	\$2,457	\$0	\$0	\$4,500	\$0	\$0	\$4,500	\$0		
113120	War Memorial		\$0	\$3,608		\$0	\$5,872	\$1,600	\$0	(\$7)	
113120	Wages And Salaries	\$1,333	\$0	\$0	\$1,600	\$0	\$0	\$1,600	\$0		
113120	Materials	\$0	\$0	\$0	\$300	\$0	\$0	\$300	\$0		
113120	Services - Electrical Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
113120	Water	\$54	\$0	\$0	\$1,150	\$0	\$0	\$1,150	\$0		
113120	Insurance - Property	\$7	\$0	\$0	\$14	\$0	\$0	\$7	\$0		
113120	Labour On Costs	\$1,333	\$0	\$0	\$1,408	\$0	\$0	\$1,408	\$0		
113120	Plant Recovery	\$882	\$0	\$24,984	\$1,400	\$0	\$0	\$1,400	\$0		
113150	Admin Allocation - Other Recreation		\$0	\$0	\$57,235	\$0	\$0	\$57,235	\$0	\$4,356	
113150	Administration Allocations	\$24,984	\$0	\$0	\$7,235	\$0	\$0	\$7,235	\$0		
113124	Support for UBAS		\$0	\$5,275		\$0	\$4,466	\$2,500	\$0		
113124	Wages And Salaries	\$2,016	\$0	\$0	\$700	\$0	\$0	\$2,500	\$0		
113124	Materials	\$0	\$0	\$0	\$250	\$0	\$0	\$250	\$0		
113124	Services	\$0	\$0	\$0	\$250	\$0	\$0	\$250	\$0		
113124	Services - Traffic Management plan	\$360	\$0	\$0	\$2,400	\$0	\$0	\$2,400	\$0		
113124	Labour On Costs	\$2,016	\$0	\$0	\$616	\$0	\$0	\$2,500	\$0		
113124	Plant Recovery	\$882	\$0	\$0	\$250	\$0	\$0	\$1,000	\$0		
113122	Support for ANZAC Day		\$0	\$0		\$0	\$13,460	\$3,250	\$0	\$0	
113122	Wages And Salaries	\$0	\$0	\$0	\$3,250	\$0	\$0	\$3,250	\$0		
113122	Materials	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0		
113122	Services - Street Sweeping	\$0	\$0	\$0	\$1,600	\$0	\$0	\$1,600	\$0		
113122	Services - Catering	\$0	\$0	\$0	\$2,300	\$0	\$0	\$2,300	\$0		
113122	Services - Traffic Mgmt Plan	\$0	\$0	\$0	\$1,600	\$0	\$0	\$1,600	\$0		
113122	Services - Traffic Management Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
113122	Labour On Costs	\$0	\$0	\$0	\$2,860	\$0	\$0	\$2,860	\$0		
113122	Plant Recovery	\$0	\$0	\$0	\$650	\$0	\$0	\$650	\$0		
113125	Support for Others		\$0	\$37,314		\$0	\$40,212	\$35,000	\$0	\$7,513	Increase in wages allocation and superannuation expense.
113125	Wages And Salaries	\$32,083	\$0	\$0	\$28,700	\$0	\$0	\$35,000	\$0		
113125	Superannuation	\$3,311	\$0	\$0	\$3,157	\$0	\$0	\$3,850	\$0		
113125	Other employee Expenses - Training	\$675	\$0	\$0	\$155	\$0	\$0	\$675	\$0		
113125	Materials	\$0	\$0	\$0	\$150	\$0	\$0	\$150	\$0		
113125	Other Expenses	\$0	\$0	\$0	\$175	\$0	\$0	\$175	\$0		
113125	Labour On Costs	\$888	\$0	\$0	\$7,175	\$0	\$0	\$7,175	\$0		
113125	Plant Recovery	\$347	\$0	\$0	\$700	\$0	\$0	\$700	\$0		
113140	Sundry Plant Items		\$0	\$660		\$0	\$11,000	\$11,000	\$0	\$0	
113140	Replacement of minor equipment	\$660	\$0	\$0	\$11,000	\$0	\$0	\$11,000	\$0		
113190	Depreciation - Other Recreation	\$0	\$0	\$0	\$0	\$0	\$220,420	\$220,420	\$0	\$0	
113190	Depreciation - Buildings	\$0	\$0	\$0	\$15,690	\$0	\$0	\$15,690	\$0		
113190	Depreciation - Other Infrastructure	\$0	\$0	\$0	\$38,490	\$0	\$0	\$38,490	\$0		
113190	Depreciation - Recreation	\$0	\$0	\$0	\$166,240	\$0	\$0	\$166,240	\$0		
113191	Depreciation - Parks & Gardens	\$0	\$0	\$0	\$0	\$50,030	\$0	\$50,030	\$0	\$0	
113191	Asset Depreciation Parks & Gardens	\$0	\$0	\$0	\$50,030	\$0	\$0	\$50,030	\$0	\$0	
113192	Depreciation - Plant & Equipment	\$0	\$0	\$0	\$0	\$16,490	\$0	\$16,490	\$0	\$0	
113192	Asset Depreciation Plant & Equipment	\$0	\$0	\$0	\$16,490	\$0	\$0	\$16,490	\$0		
Sub Total - OTHER RECREATION & SPORT OIEXP			\$0	\$206,065	\$740,717	\$0	\$740,717	\$742,284	\$0	(\$22,858)	\$24,425



**Shire of Boyup Brook**  
**BUDGET REVIEW REPORT**

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

Shire of Boyup Brook BUDGET REVIEW REPORT												
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme												
G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		Calculation Column	ADOPTED BUDGET 2023-2024		Calculation Column	PROJECTION 30 JUNE 2023		PROJECTED VARIANCE	
			Income	Expenditure		Income	Expenditure		Income	Expenditure	FAVOURABLE	COMMENTARY
OPERATING INCOME												
113003	Rec Ground Use Hire Fees		(\$3,754)	\$0	\$0	(\$3,500)	\$0		(\$3,754)	\$0	(\$254)	\$0
113003	Hire Fees	(\$3,754)	\$0	\$0	(\$3,500)	\$0	\$0		(\$95,714)	\$0	\$0	\$0
113022	Recreation - Capital Grants & Contributions	\$0	\$0	\$0	(\$95,714)	\$0	\$0					
113022	Non-Operating Grant - DWER Reliculation for Rec oval		\$0	\$0	(\$95,714)							
Sub Total - OTHER RECREATION & SPORT OP/INC			(\$3,754)	\$0	(\$99,214)	(\$99,214)	\$0		(\$99,468)	\$0	(\$254)	\$0
Total - OTHER RECREATION & SPORT			(\$3,754)	\$205,065	\$641,503	(\$99,214)	\$740,717	\$642,816	(\$99,468)	\$742,284	(\$23,112)	\$24,425

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

	PROJECTION	PROJECTED VARIANCE
	30 JUNE 2023	
Revenue	\$1,687,900	\$1,687,900
Operating Expenses	(1,000,000)	(1,000,000)
Operating Income	\$687,900	\$687,900
Non-Operating Expenses	(100,000)	(100,000)
Net Income	\$587,900	\$587,900
Total Assets	\$1,175,800	\$1,175,800
Total Liabilities	\$587,900	\$587,900
Total Equity	\$587,900	\$587,900

## OPERATING EXPENDITURE

## OPERATING EXPENDITURE



**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L	JOB	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023	ADOPTED BUDGET 2023-2024	PROJECTION 30 JUNE 2023	PROJECTED VARIANCE
		Income	Expenditure	Income	Expenditure
		Calculation	Calculation	Calculation	Calculation
		Column	Column	Column	Column
112102	Swimming Pool Employee Costs	\$0	\$38,882	\$0	\$85,311
112102	Wages And Salaries	\$31,691	\$0	\$0	\$0
112102	Superannuation	\$0	\$0	\$0	\$0
112102	Training - including managers course	\$691	\$0	\$0	\$0
112102	Employee Costs	\$0	\$0	\$0	\$0
112102	Employee Costs - Uniforms	\$512	\$0	\$0	\$0
112102	Annual Leave Accruals	\$0	\$0	\$0	\$0
112102	Insurance Workers Comp	\$5,988	\$0	\$0	\$0
112102	Labour On Costs	\$0	\$0	\$0	\$0
112102	Interest on Loan 114 - upgrade pool bowl	\$0	\$1,371	\$0	\$2,529
112102	Interest Expense - Loan 114	\$1,371	\$0	\$0	\$0
112104	Swimming Pool Employee Superannuation	\$2,365	\$0	\$0	\$9,515
112104	Pool Staff - Fringe Benefits Tax	\$0	\$0	\$0	\$0
112106	Fringe Benefit Tax	\$0	\$0	\$0	\$0
112108	Gym Employee Costs	\$1,377	\$0	\$0	\$3,000
112108	Wages And Salaries	\$0	\$0	\$0	\$0
112109	Interest Paid Gym Lease	\$464	\$0	\$0	\$776
112109	Interest on lease for Gym Equipment	\$0	\$16,307	\$0	\$0
112150	Admin Allocation - Swimming Pool	\$16,307	\$0	\$0	\$40,260
112150	Administration Allocations	\$0	\$0	\$0	\$0
112180	Depreciation - Swimming Pool	\$0	\$0	\$0	\$0
112190	Depreciation - Buildings	\$0	\$0	\$0	\$0
112190	Depreciation - Furniture & Equipment	\$0	\$0	\$0	\$1,275
112190	Depreciation - Plant & Equipment	\$0	\$0	\$0	\$8,910
Sub Total - SWIMMING POOL OP/EXP		\$108,705	\$346,840	\$0	\$311,826
OPERATING INCOME					
112003	Pool Daily Admission Fees	\$0	\$0	\$0	\$0
112003	General admission fees	\$3,678	\$0	(\$10,500)	\$0
112004	Season Tickets Fees	\$17,619	\$0	(\$19,300)	\$0
112004	season ticket fees	\$0	\$0	\$0	\$0
112005	Pool Hire Fees	\$3	\$0	(\$200)	\$0
112005	hire fees	\$0	\$0	\$0	\$0
112006	Gym Equipment Hire Fees	\$9,731	\$0	(\$10,000)	\$0
112006	hire fees	\$0	\$0	\$0	\$0
112007	Pool Teaching Programme Fees	\$2,284	\$0	(\$3,000)	\$0
112007	Teaching fees	\$0	\$0	\$0	\$0
112008	Vacation Swimming Passes	\$647	\$0	(\$700)	\$0
112008	General admission fees	\$0	\$0	\$0	\$0
112009	Capital Grants and Contributions	\$0	\$0	\$0	\$0
112009	Operating Contribution - DFD Rhodes Pty Ltd	\$0	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		\$33,942	\$0	(\$43,700)	\$0
Total - SWIMMING POOL		\$74,763	\$108,705	(\$43,700)	\$5,237

Decrease in wages cost. Increase in insurance premium.

**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>TELEVISION &amp; RADIO REBROADCASTING</b>							
<b>OPERATING EXPENDITURE</b>							
114005	Telecommunications Tower						
114005	Materials	\$0	\$1,190	\$0	\$5,320	\$0	\$17
114005	Services - Electrical repairs	\$0	\$0	\$0	\$0	\$0	
114005	Depreciation - Other Infrastructure	\$0	\$0	\$0	\$0	\$0	
114005	Shire Rates	\$1,067	\$0	\$3,580	\$0	\$0	
114005	Rubbish Service Charge	\$25	\$0	\$1,045	\$0	\$0	
114005	Esl Charge	\$98	\$0	\$30	\$0	\$0	
Sub Total - TV & RADIO REBROADCASTING OPIEXP		\$1,190	\$0	\$5,320	\$0	\$0	\$17
<b>OPERATING INCOME</b>							
114010	Radio & Mobile Tower Site (including NBN) Fees or Charges						
114010	Fees	(\$9,991)	\$0	(\$9,700)	\$0	(\$9,991)	\$0
Sub Total - TV & RADIO REBROADCASTING OPINC		(\$9,991)	\$0	(\$9,700)	\$0	(\$9,991)	\$0
Total - TV & RADIO REBROADCASTING		(\$8,801)	\$1,190	(\$8,700)	\$5,320	(\$9,991)	\$17
<b>LIBRARIES</b>							
<b>OPERATING EXPENDITURE</b>							
115100	Library Operations						
115100	Materials	\$0	\$11,107	\$0	\$27,743	\$0	\$0
115100	Contribution to CRC for Library Service	\$10,000	\$0	\$0	\$0	\$0	
115100	Contribution to Southwest Library Consortia	\$943	\$0	\$0	\$0	\$0	
115100	Insurance - Property	\$164	\$0	\$0	\$0	\$0	
115101	State Library Grant Expenditure	\$5,860	\$0	\$0	\$6,000	\$0	\$0
115101	Materials	\$0	\$0	\$0	\$0	\$0	
115150	Admin Allocation - Libraries	\$40,543	\$0	\$0	\$82,878	\$0	\$0
115150	Administration Allocations	\$57,510	\$0	\$0	\$0	\$0	
Sub Total - LIBRARIES OPIEXP		\$57,510	\$57,511	\$126,621	\$133,745	\$0	\$7,259
<b>OPERATING INCOME</b>							
115001	State Library Grant Income						
115001	Operating Grant - Technology & Digital Inclusion	\$0	\$0	(\$6,000)	\$0	(\$5,422)	\$0
115001	Operating Grant - State Library Board Award	(\$4,545)	\$0	\$0	\$0	\$0	\$578 Will the technology & EPP grants be received?
115001	Operating Grant - Travel Grant	(\$877)	\$0	\$0	\$0	\$0	
115001	Operating Grant - Encouraging Promising Practise		\$0	\$0	\$0	\$0	
Sub Total - LIBRARIES OPINC		(\$5,422)	\$0	(\$6,000)	\$0	(\$5,422)	\$0
Total - LIBRARIES		\$52,088	\$57,511	\$120,621	\$128,323	(\$5,422)	\$7,837



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
OTHER CULTURE							
OPERATING EXPENDITURE							
116100	Miscum	\$5,733	\$0	\$0	\$8,775	\$0	\$2,615 Increase in insurance premium.
116100	Wages And Salaries	\$0	\$0	\$0	\$0	\$0	
116100	Materials	\$65	\$150	\$0	\$0	\$0	
116100	Services - General	\$249	\$800	\$0	\$0	\$0	
116100	Services - Fence replacement	\$274	\$700	\$0	\$0	\$0	
116100	Services - Pest Control including termites	\$0	\$0	\$0	\$0	\$0	
116100	Electricity And Gas	\$0	\$3,400	\$0	\$0	\$0	
116100	Electricity And Gas	\$1,195	\$1,830	\$0	\$0	\$0	
116100	Rubbish Service Charge	\$404	\$425	\$0	\$0	\$0	
116100	Eel Charge	\$168	\$205	\$0	\$0	\$0	
116100	Insurance - Property	\$3,282	\$983	\$0	\$0	\$0	
116100	Labour On Costs	\$65	\$132	\$0	\$0	\$0	
116100	Plant Recovery	\$21	\$150	\$0	\$0	\$0	
116101	Craft Hut	\$1,473	\$0	\$0	\$3,388	\$0	\$64
116101	Wages And Salaries	\$66	\$0	\$0	\$0	\$0	
116101	Materials	\$33	\$450	\$0	\$0	\$0	
116101	Services	\$274	\$165	\$0	\$0	\$0	
116101	Services - pest control	\$0	\$200	\$0	\$0	\$0	
116101	Water	\$57	\$450	\$0	\$0	\$0	
116101	Rubbish Service Charge	\$404	\$630	\$0	\$0	\$0	
116101	Eel Charge	\$98	\$425	\$0	\$0	\$0	
116101	Insurance - Property	\$398	\$98	\$0	\$0	\$0	
116101	Labour On Costs	\$66	\$314	\$0	\$0	\$0	
116101	Plant Recovery	\$75	\$386	\$0	\$0	\$0	
116102	Support for Sandakan (Ceremony)	\$6,799	\$260	\$0	\$13,171	\$0	\$464
116102	Wages And Salaries	\$45	\$450	\$0	\$0	\$0	
116102	Materials	\$2,660	\$4,700	\$0	\$0	\$0	
116102	Services - Catering	\$4,064	\$3,600	\$0	\$0	\$0	
116102	Services - pest control including termites	\$0	\$0	\$0	\$0	\$0	
116102	Services - Accommodation	\$0	\$500	\$0	\$0	\$0	
116102	Services - Charter bus	\$0	\$3,000	\$0	\$0	\$0	
116102	Other Expenses	\$0	\$395	\$0	\$0	\$0	
116102	Labour On Costs	\$0	\$396	\$0	\$0	\$0	
116102	Plant Recovery	\$0	\$130	\$0	\$0	\$0	
116103	Other Culture - Community Expenses	\$8,681	\$0	\$0	\$0	\$0	
116103	Wages And Salaries	\$1,374	\$0	\$0	\$0	\$0	
116103	Labour On Costs	\$1,040	\$0	\$0	\$0	\$0	
116103	Plant Recovery	\$214	\$0	\$0	\$0	\$0	
116103	Materials	\$6,053	\$0	\$0	\$16,053	\$0	\$1,451
116150	Admin Allocated - Other Culture	\$7,405	\$16,995	\$0	\$0	\$0	
116150	Administration Allocations	\$0	\$0	\$0	\$0	\$0	
116190	Depreciation - Other Culture	\$0	\$10,415	\$0	\$0	\$0	
116190	Depreciation - Buildings	\$0	\$1,480	\$0	\$0	\$0	
116190	Depreciation - Other Infrastructure	\$0	\$54,194	\$0	\$54,194	\$0	\$23,305
Sub Total - OTHER CULTURE OPIEXP		\$30,091	\$54,194	\$0	\$54,194	\$0	
OPERATING INCOME							
116001	Reimbursements - Other Culture	\$0	\$0	\$0	\$0	\$0	
116001	Operating Contributions & Reimbursements	\$0	\$0	\$0	\$0	\$0	
116002	Other Culture - Operating Grants, Subsidies & Contributions	(\$4,545)	\$0	\$0	(\$4,545)	\$0	\$0 New grant funding for Christmas event
116002	Operating Contributions - Takson Liliun Christmas Event	(\$1,818)	\$0	\$0	(\$1,818)	\$0	
116002	Operating Grant - State Connecting Community Christmas	(\$2,727)	\$0	\$0	(\$2,727)	\$0	
Sub Total - OTHER CULTURE OPINC		(\$4,545)	\$0	\$0	(\$4,545)	\$0	
Total - OTHER CULTURE		\$25,545	\$54,194	\$0	\$54,194	\$0	
Total - RECREATION AND CULTURE		\$301,618	\$1,259,903	(\$156,614)	\$1,418,597	(\$163,326)	\$67,495

**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION</b>						
<b>OPERATING EXPENDITURE</b>						
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OPIEXP		\$0	\$0	\$0	\$0	\$0
<b>OPERATING INCOME</b>						
121001 RRG Project Grants						
121001 Non Operating Winneup Rd Job 30000537 - Contract Liab	\$0					
121001 Non Operating Winneup Rd Job 30001639	\$0					
121001 Non Operating Winneup Rd Job 30002583	(\$4,950)					
121001 Non Operating BB-Arthur River Job 30001637	(\$166,670)					
121002 Non Operating BB-Cranbrook Job 300016378	\$0					
121002 Grants Direct - State - MRD - (OP)	(\$206,109)					
121003 Operating Grants - State						
121003 Grants - Federal - Roads to Recovery Grant (Cap)	(\$14,100)					
121003 Capital Grants - Federal - Non Operating Grant						
121004 Capital Grants Other & Road Contributions						
121004 Capital Grants - LRCI Grant Phase 3 - Contract Liab	\$0					
121004 Capital Grants - LRCI Grant Phase 3	\$0					
121004 Capital Grants - LRCI Grant Phase 4A	\$0					
121004 Capital Grants - LRCI Grant Phase 4B	\$0					
121007 Special Bridge Funding	\$0					
121007 Capital Grants - Federal - Non Operating Bridge Boree Gully	\$0					
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OPI/NC	(\$392,029)					
<b>Total - ST,RDS,BRIDGES,DEPOT - CONST</b>	(\$392,029)	(\$392,029)	(\$1,890,402)	(\$2,891,404)	(\$1,001,002)	\$0

Increase in FRG grant funding for Winneup Road  
\$0 for 21/22, 22/23 and 23/24 projects.

\$0 Increase in road preservation grant

\$0 Additional allocation for Phase 4B project.



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

Shire of Boyup Brook BUDGET REVIEW REPORT				Details by Function Under The Following Program Titles And Type Of Activities Within The Programme				CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		ADOPTED BUDGET 2023-2024		PROJECTION 30 JUNE 2023		PROJECTED VARIANCE		
GA	JOB		Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Income	Expenditure	FAVOURABLE	UNFAVOURABLE	COMMENTARY
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE																
OPERATING EXPENDITURE																
Depot Building - Building Costs																
122100	B0695			\$0	\$20,303	\$0	\$0	\$58,755	\$0	\$0	\$10,000	\$0	\$59,401	\$0	\$646	
122100	B0695	Wages And Salaries	\$5,324	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0	\$0	\$0	
122100	B0695	Materials - General & Cleaning Goods	\$992	\$0	\$0	\$1,625	\$0	\$0	\$0	\$0	\$1,625	\$0	\$0	\$0	\$0	
122100	B0695	Materials - Smartfill system maintenance	\$749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	
122100	B0695	Materials - Electrical Repairs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122100	B0695	Materials - Signage		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$630	\$0	\$0	\$0	\$0	
122100	B0695	Materials - Security Cameras	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	
122100	B0695	Materials - Security Cameras monitoring costs	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122100	B0695	Materials - Fire Equipment Servicing	\$2,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122100	B0695	Services - General		\$0	\$0	\$2,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122100	B0695	Services - Contract cleaning	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	
122100	B0695	Services - Electrical Repairs	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	
122100	B0695	Services - Plumbing Repairs	\$0	\$0	\$0	\$1,450	\$0	\$0	\$0	\$0	\$1,450	\$0	\$0	\$0	\$0	
122100	B0695	Services - Air Conditioner Service	\$0	\$0	\$0	\$2,100	\$0	\$0	\$0	\$0	\$2,100	\$0	\$0	\$0	\$0	
122100	B0695	Services - Pest Control Inc termies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122100	B0695	Services - Decommissioning of unleaded fuel tank	\$274	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	
122100	B0695	Services - Replace/Clean gutters		\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$0	
122100	B0695	Services - Maintenance & Repairs	\$0	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	
122100	B0695	Services - Smartfill system maintenance & service	\$4,000	\$0	\$0	\$8,350	\$0	\$0	\$0	\$0	\$8,350	\$0	\$0	\$0	\$0	
122100	B0695	Electricity And Gas	\$1,328	\$0	\$0	\$5,200	\$0	\$0	\$0	\$0	\$5,200	\$0	\$0	\$0	\$0	
122100	B0695	Water	\$1,036	\$0	\$0	\$1,090	\$0	\$0	\$0	\$0	\$1,090	\$0	\$0	\$0	\$0	
122100	B0695	Rubbish Service Charge	\$98	\$0	\$0	\$88	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$0	
122100	B0695	Eel Charge	\$2,259	\$0	\$0	\$2,362	\$0	\$0	\$0	\$0	\$2,362	\$0	\$0	\$0	\$0	
122100	B0695	Insurances - Property	\$1,682	\$0	\$0	\$8,800	\$0	\$0	\$0	\$0	\$8,800	\$0	\$0	\$0	\$0	
122100	B0695	Labour On Costs		\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	
122100	B0695	Plant Recovery	\$287	\$0	\$5,720	\$0	\$0	\$23,414	\$0	\$23,984	\$0	\$0	\$23,984	\$0	\$570	
122101	OPSDPT	Depot General Operations		\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	
122101	OPSDPT	Wages And Salaries	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	
122101	OPSDPT	Employee Costs	\$169	\$0	\$0	\$2,600	\$0	\$0	\$0	\$0	\$2,600	\$0	\$0	\$0	\$0	
122101	OPSDPT	Materials - General	\$1,307	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	
122101	OPSDPT	Materials - Printing & Stationery	\$1,112	\$0	\$0	\$1,030	\$0	\$0	\$0	\$0	\$1,030	\$0	\$0	\$0	\$0	
122101	OPSDPT	Materials - Copier print cost expense	\$1,073	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	
122101	OPSDPT	Materials - Wireless Internet	\$600	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	
122101	OPSDPT	Materials - Freight	\$0	\$0	\$0	\$7,550	\$0	\$0	\$0	\$0	\$7,550	\$0	\$0	\$0	\$0	
122101	OPSDPT	Materials - Starlink internet upgrade & subscription	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122101	OPSDPT	Services - Grader GPS Tracker subscription	\$0	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	
122101	OPSDPT	Services - overheads crane inspection	\$0	\$0	\$0	\$3,570	\$0	\$0	\$0	\$0	\$3,570	\$0	\$0	\$0	\$0	
122101	OPSDPT	Telephone	\$1,347	\$0	\$0	\$264	\$0	\$0	\$0	\$0	\$264	\$0	\$0	\$0	\$0	
122101	OPSDPT	Labour On Costs	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0	
122101	OPSDPT	Plant Recovery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Road Maintenance & Repairs																
122103		Wages And Salaries	\$35,326	\$0	\$125,570	\$154,843	\$0	\$304,514	\$0	\$0	\$87,336	\$0	\$226,817	\$0	(\$77,897)	Decrease in wages, overheads and plant cost allocations. Increase in contract dozer operator for gravel pushing and road line marking expenses
122103		Materials - General	\$3,281	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0	
122103		Materials - Signs	\$871	\$0	\$0	\$5,276	\$0	\$0	\$0	\$0	\$3,276	\$0	\$0	\$0	\$0	
122103		Materials - Guide posts & materials	\$6,447	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	
122103		Materials - Premix	\$2,835	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	
122103		Materials - Gravel supplies	\$6,050	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$6,050	\$0	\$0	\$0	\$0	
122103		Materials - Pipes & headwalls	\$0	\$0	\$0	\$5,400	\$0	\$0	\$0	\$0	\$5,400	\$0	\$0	\$0	\$0	
122103		Materials - Traffic Mgmt Planning Software & traffic counters	\$0	\$0	\$0	\$1,575	\$0	\$0	\$0	\$0	\$1,575	\$0	\$0	\$0	\$0	
122103		Services - Plant Hire	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	
122103		Services - Line marking	\$8,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122103		Labour On Costs	\$35,325	\$0	\$0	\$76,736	\$0	\$0	\$0	\$0	\$76,736	\$0	\$0	\$0	\$0	
122103		Plant Recovery	\$28,885	\$0	\$0	\$31,684	\$0	\$0	\$0	\$0	\$31,684	\$0	\$0	\$0	\$0	
122104		Roads Vegetation Clearing Offset Costs	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	
122104		Materials		\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023	ADOPTED BUDGET 2023-2024	PROJECTION 30 JUNE 2023	PROJECTED VARIANCE	
		Income Expenditure	Income Expenditure	Income Expenditure	FAVOURABLE FAVOURABLE	COMMENTARY
122107	Maintenance Grading	\$0	\$0	\$0		
122107	Wages And Salaries	\$16,060	\$0	\$118,750	\$0	\$1,695 Increase in overheads and plant cost allocations.
122107	Materials	\$0	\$0			
122107	Services - Plant Hire	\$0	\$0			
122107	Services - Contract Grading	\$0	\$0			
122107	Labour On Costs	\$18,059	\$0			
122107	Plant Recovery	\$30,963	\$0			
122105	Repairs & Maint - Bridges	\$0	\$0	\$0		
122105	Wages	\$85,407	\$0	\$178,412	(\$3,000)	Decrease in bridge insurance premium. Increase \$0 in contractor expenses for Bridge 0744.
122105	Materials - Bridge Repairs	\$3,109	\$0			
122105	Services - Bridge Maintenance Jayvis Rd bridge 3306	\$330	\$0			
122105	Services - Bridge Repairs Mayanup/Tonebridge Rd 0268A	\$250	\$0			
122105	Services - Bridge Repairs Cranbrook Rd 0270	\$250	\$0			
122105	Services - Bridge Repairs BB-Arthur River Rd 0740	\$250	\$0			
122105	Services - Bridge Repairs BB-Arthur River Rd 0741	\$250	\$0			
122105	Services - Bridge Repairs BB-Arthur River Rd 0742	\$250	\$0			
122105	Services - Bridge Repairs BB-Arthur River Rd 0743	\$250	\$0			
122105	Services - Bridge Repairs BB-Arthur River Rd 0744	\$250	\$0			
122105	Services - Bridge Repairs BB-Arthur River Rd 0745	\$250	\$0			
122105	Services - Bridge Repairs Winnupup Rd 3304A	\$250	\$0			
122105	Services - Bridge Repairs Kulkup Sth Rd 3305A	\$250	\$0			
122105	Services - Bridge Repairs McAlinden Rd 3307	\$250	\$0			
122105	Services - Bridge Repairs Scotts Brook Rd 3309	\$250	\$0			
122105	Services - Bridge Repairs Westcliffe Rd 3310	\$250	\$0			
122105	Services - Bridge Repairs Dwalganup Rd 3311A	\$250	\$0			
122105	Services - Bridge Repairs Wakkup Rd 3312	\$0	\$0			
122105	Services - Bridge Repairs Agers Rd 3313	\$250	\$0			
122105	Services - Bridge Repairs Jackson St 3314	\$250	\$0			
122105	Services - Bridge Repairs McAlinden Rd 4872	\$250	\$0			
122105	Services - Wilmanup Crossing - concrete repairs	\$0	\$0			
122105	Services - Pest Control	\$3,109	\$0			
122105	Overheads	\$2,104	\$0			
122105	Plant operation costs	\$52,254	\$0			
122105	Insurance - Bridges (Valuations) (Property)	\$0	\$0	\$1,404	(\$2,970)	
122106	Shire Radio Network Costs	\$0	\$0			
122106	Wages And Salaries	\$0	\$0			
122106	Labour On Costs	\$0	\$0			
122106	Plant Recovery	\$0	\$0			
122106	Materials - Transmitter site maintenance	\$0	\$0			
122106	Services	\$23,925	\$0			
122108	Drains & Culverts	\$0	\$0			
122108	Wages And Salaries	\$8,999	\$0			
122108	Materials	\$0	\$0			
122108	Services	\$0	\$0			
122108	Labour On Costs	\$8,999	\$0			
122108	Plant Recovery	\$5,927	\$0			
122109	Verge Pruning	\$0	\$0			
122109	Wages And Salaries	\$18,348	\$0			
122109	Materials	\$0	\$0			
122109	Services - contract tree pruning	\$45,935	\$0			
122109	Labour On Costs	\$18,385	\$0			
122109	Plant Recovery	\$9,927	\$0			
122110	Verge Spraying	\$0	\$0			
122110	Wages And Salaries	\$532	\$0			
122110	Materials	\$534	\$0			
122110	Services	\$0	\$0			
122110	Labour On Costs	\$531	\$0			
122110	Plant Recovery	\$798	\$0			



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		Calculation Column	ADOPTED BUDGET 2023-2024		Calculation Column	PROJECTION 30 JUNE 2023		PROJECTED VARIANCE	
			Income	Expenditure		Income	Expenditure		Income	Expenditure	FAVOURABLE	COMMENTARY
122111	Crossovers Maintenance		\$0	\$2,200		\$0	\$1,100		\$0	\$2,205	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for crossover contribution
122111	Wages	\$179	\$0	\$0	\$0	\$0	\$0	\$180	\$0	\$0	\$0	
122111	Overheads	\$179	\$0	\$0	\$0	\$0	\$0	\$180	\$0	\$0	\$0	
122111	Plant operation costs	\$142	\$0	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0	
122111	Materials	\$1,700	\$0	\$0	\$1,100	\$0	\$0	\$1,700	\$0	\$0	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122112	Town Services Drainage		\$0	\$5,588		\$0	\$3,440		\$0	\$5,860	\$0	
122112	Wages And Salaries	\$1,650	\$0	\$0	\$1,000	\$0	\$0	\$1,650	\$0	\$0	\$0	
122112	Materials	\$0	\$0	\$0	\$260	\$0	\$0	\$260	\$0	\$0	\$0	
122112	Services - Drain cleaning	\$1,259	\$0	\$0	\$650	\$0	\$0	\$1,260	\$0	\$0	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122112	Labour On Costs	\$1,650	\$0	\$0	\$880	\$0	\$0	\$1,650	\$0	\$0	\$0	
122112	Plant Recovery	\$1,039	\$0	\$0	\$350	\$0	\$0	\$1,040	\$0	\$0	\$0	
122113	Town Services - Footpaths		\$0	\$1,852		\$0	\$6,880		\$0	\$6,880	\$0	
122113	Wages And Salaries	\$675	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122113	Services	\$0	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0	\$0	
122113	Labour On Costs	\$675	\$0	\$0	\$880	\$0	\$0	\$880	\$0	\$0	\$0	
122113	Plant Recovery	\$502	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	
122114	Town Services Road Repairs		\$0	\$0,856		\$0	\$23,350		\$0	\$23,350	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122114	Wages And Salaries	\$3,668	\$0	\$0	\$7,500	\$0	\$0	\$7,500	\$0	\$0	\$0	
122114	Materials	\$118	\$0	\$0	\$1,250	\$0	\$0	\$1,250	\$0	\$0	\$0	
122114	Services	\$0	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0	\$0	
122114	Labour On Costs	\$3,668	\$0	\$0	\$6,600	\$0	\$0	\$6,600	\$0	\$0	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122114	Plant Recovery	\$2,401	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0	\$0	
122115	Town Services - Tree Pruning		\$0	\$19,928		\$0	\$23,660		\$0	\$30,275	\$0	
122115	Wages And Salaries	\$2,762	\$0	\$0	\$7,000	\$0	\$0	\$7,000	\$0	\$0	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122115	Materials	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	
122115	Services - Tree pruning	\$13,615	\$0	\$0	\$6,000	\$0	\$0	\$13,615	\$0	\$0	\$0	
122115	Labour On Costs	\$2,762	\$0	\$0	\$6,160	\$0	\$0	\$6,160	\$0	\$0	\$0	
122116	Street Lighting	\$789	\$0	\$13,053	\$3,500	\$0	\$0	\$3,500	\$0	\$32,080	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122116	Street lighting electricity	\$13,053	\$0	\$0	\$32,080	\$0	\$0	\$32,080	\$0	\$0	\$0	
122117	Traffic Signs	\$0	\$0	\$0	\$32,080	\$0	\$0	\$32,080	\$0	\$0	\$0	
122117	Wages And Salaries	\$0	\$0	\$0	\$6,329	\$0	\$0	\$6,329	\$0	\$0	\$0	
122117	Materials	\$0	\$0	\$0	\$175	\$0	\$0	\$175	\$0	\$0	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122117	Services	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	
122117	Labour On Costs	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	
122117	Plant Recovery	\$0	\$0	\$0	\$154	\$0	\$0	\$154	\$0	\$0	\$0	
122120	Roman Road Data Pickup		\$0	\$0,669		\$0	\$130,477		\$0	\$130,656	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122120	Wages And Salaries	\$0	\$0	\$0	\$525	\$0	\$0	\$525	\$0	\$0	\$0	
122120	Services - RAMM licence	\$8,093	\$0	\$0	\$7,945	\$0	\$0	\$8,093	\$0	\$0	\$0	
122120	Services - RAMM data collection for Roads Fair Value	\$1,576	\$0	\$0	\$120,000	\$0	\$0	\$120,000	\$0	\$0	\$0	
122120	Services - RAMM Pocket rental	\$0	\$0	\$0	\$1,545	\$0	\$0	\$1,576	\$0	\$0	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122120	Labour On Costs	\$0	\$0	\$0	\$462	\$0	\$0	\$462	\$0	\$0	\$0	
122120	Plant Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122121	Town Services - Verge Spraying		\$0	\$8,813		\$0	\$32,644		\$0	\$32,644	\$0	
122121	Wages And Salaries	\$2,622	\$0	\$0	\$3,800	\$0	\$0	\$3,800	\$0	\$0	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122121	Materials	\$692	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	
122121	Services	\$0	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	
122121	Labour On Costs	\$2,622	\$0	\$0	\$3,344	\$0	\$0	\$3,344	\$0	\$0	\$0	
122122	Road Sweeping		\$0	\$1,523		\$0	\$14,125		\$0	\$14,125	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122122	Wages And Salaries	\$0	\$0	\$0	\$50	\$0	\$0	\$50	\$0	\$0	\$0	
122122	Services	\$1,522	\$0	\$0	\$14,000	\$0	\$0	\$14,000	\$0	\$0	\$0	
122122	Labour On Costs	\$0	\$0	\$0	\$90	\$0	\$0	\$90	\$0	\$0	\$0	
122123	Emergency Services		\$0	\$14,919		\$0	\$26,900		\$0	\$26,900	\$0	Increase in wages, overheads and plant cost allocations. Increase in materials expense for drain cleaning
122123	Wages And Salaries	\$5,902	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	
122123	Services	\$0	\$0	\$0	\$3,100	\$0	\$0	\$3,100	\$0	\$0	\$0	
122123	Labour On Costs	\$5,902	\$0	\$0	\$8,800	\$0	\$0	\$8,800	\$0	\$0	\$0	
122123	Plant Recovery	\$3,150	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	

**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
122126 Streetsweeping Expenses	\$0	\$179	\$0	\$19,400	\$0	\$0
122126 Wages And Salaries	\$0	\$0	\$0	\$0	\$17,400	(\$2,000)
122126 Materials	\$179	\$0	\$0	\$0	\$0	\$0
122126 Labour On Costs	\$0	\$0	\$0	\$0	\$0	\$0
122126 Plant Recovery	\$0	\$0	\$0	\$0	\$0	\$0
122127 Consulting Engineer Expenses	\$0	\$0	\$0	\$40,000	\$0	\$0
122127 Services	\$0	\$0	\$0	\$0	\$0	\$0
122131 Rural Street Addressing	\$1,112	\$3,015	\$0	\$732	\$0	\$2,868 allocations. Increase in wages, overheads and plant cost
122131 Wages And Salaries	\$202	\$0	\$0	\$0	\$3,600	\$0
122131 Materials	\$1,112	\$0	\$0	\$0	\$0	\$0
122131 Labour On Costs	\$588	\$0	\$0	\$0	\$0	\$0
122131 Plant Recovery	\$0	\$184,315	\$0	\$422,234	\$0	\$36,290 Increase in Administration allocations
122150 Admin Allocated - Road Maintenance	\$184,315	\$0	\$0	\$0	\$458,524	\$0
122150 Administration Allocations	\$0	\$0	\$0	\$0	\$0	\$0
122190 Depreciation - Transport Other	\$0	\$0	\$0	\$21,375	\$0	\$0
122190 Depreciation - Bulkings	\$0	\$0	\$0	\$0	\$0	\$0
122190 Depreciation - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
122190 Depreciation - Plant & Equipment	\$0	\$0	\$0	\$25,945	\$0	\$0
122191 Depreciation - Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0
122191 Asset Depreciation Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0
122192 Depreciation Roads	\$0	\$0	\$0	\$1,647,515	\$0	\$0
122192 Asset Depreciation Roads	\$0	\$0	\$0	\$0	\$1,647,515	\$0
122193 Depreciation - Bridges	\$0	\$0	\$0	\$645,550	\$0	\$0
122193 Asset Depreciation Bridges	\$0	\$0	\$0	\$0	\$645,550	\$0
122194 Depreciation - Footpaths	\$0	\$0	\$0	\$17,255	\$0	\$0
122194 Asset Depreciation	\$0	\$0	\$0	\$0	\$17,255	\$0
122195 Depreciation - Drainage	\$0	\$0	\$0	\$271,780	\$0	\$0
122195 Asset Depreciation	\$0	\$0	\$0	\$0	\$271,780	\$0
122195 Minor Assets and Sundry Items	\$0	\$1,243	\$0	\$25,000	\$0	\$0
123119 Materials - items under \$5,000 in value	\$1,243	\$0	\$0	\$0	\$25,000	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OPI/EXP	\$679,032	\$679,159	\$0	\$4,333,065	\$4,318,506	(\$85,667)
OPERATING INCOME						
122001 Reimbursements - Roads Mtce						
122001 Reimbursements - road repairs	(\$45)	\$0	\$0	\$0	\$0	(\$45)
122002 Profit on Disposal of Assets	\$0	\$0	\$0	\$0	\$0	\$0
122002 Profit on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
122003 Sale of Old Materials and Minor Items	(\$44)	\$0	\$0	\$0	\$0	(\$44)
122003 Other Income						
Sub Total - MTCE STREETS ROADS DEPOTS OPI/INC	(\$89)	(\$89)	\$0	\$0	(\$89)	(\$89)
Total - MTCE STREETS ROADS DEPOTS	\$678,993	\$679,159	\$0	\$4,333,065	\$4,318,506	(\$85,756)
						\$71,108



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023	ADOPTED BUDGET 2023-2024	PROJECTION 30 JUNE 2023	PROJECTED VARIANCE
Calculation Column	Income Expenditure	Income Expenditure	Income Expenditure	FAVOURABLE FAVOURABLE COMMENTARY
<b>TRAFFIC CONTROL</b>				
<b>OPERATING EXPENDITURE</b>				
125150 Administration Allocated - Traffic Control	\$0	\$0	\$0	\$0
125150 Administration Allocations	\$55,279	\$126,636	\$136,798	\$10,162
Sub Total - TRAFFIC CONTROL OPI/EXP	\$55,279	\$126,636	\$136,798	\$10,162
<b>OPERATING INCOME</b>				
125001 Licensing Service	(\$16,447)	(\$28,000)	(\$28,000)	\$0
125001 Commission on Licensing services	\$0	\$0	\$0	\$0
125002 Motor Vehicle Plates	(\$389)	(\$1,000)	(\$1,000)	\$0
125002 Sale of motor vehicle special plates	\$0	\$0	\$0	\$0
125005 Sundry Receipts - Heavy Haulage Permits etc	(\$1,675)	\$0	(\$1,675)	(\$1,675)
125005 Fees & charges	\$0	\$0	\$0	\$0
Sub Total - TRAFFIC CONTROL OPI/INC	(\$18,512)	(\$29,000)	(\$30,675)	(\$1,675)
<b>Total - TRAFFIC CONTROL</b>	\$36,768	\$97,636	\$106,123	\$10,162
<b>AERODROMES</b>				
<b>OPERATING EXPENDITURE</b>				
126100 Airstrip	\$0	\$0	\$0	\$0
126100 Wages And Salaries	\$433	\$1,800	\$9,473	\$889
126100 Materials	\$2,329	\$1,500	\$2,330	\$0
126100 Services - General	\$0	\$0	\$0	\$0
126100 Services - pest control including termites	\$0	\$0	\$0	\$0
126100 Insurance Costs	\$134	\$0	\$0	\$0
126100 Labour On Costs	\$433	\$1,584	\$1,584	\$0
126100 Plant Recovery	\$374	\$2,300	\$2,300	\$0
126180 Depreciation - Airport	\$0	\$0	\$0	\$0
126190 Depreciation - Buildings	\$0	\$730	\$730	\$0
126190 Depreciation - Other Infrastructure	\$0	\$22,000	\$22,000	\$0
Sub Total - AERODROMES OPI/EXP	\$3,703	\$31,314	\$32,203	\$889
<b>OPERATING INCOME</b>				
126003 Non-Operating Grants & Subsidies	\$0	\$0	\$0	\$0
126003 Non-Operating Federal Grant - RUAP Instalment 2	\$0	\$0	\$0	\$0
Sub Total - AERODROMES OPI/INC	\$0	\$0	\$0	\$0
<b>Total - AERODROMES</b>	\$3,703	\$31,314	\$32,203	\$889
<b>Total - TRANSPORT</b>	\$327,435	\$2,571,613	\$4,487,507	\$1,088,433

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
TOURISM AND AREA PROMOTION								
OPERATING EXPENDITURE								
132110	Tourist Bay							
132110	Wages And Salaries	\$223	\$0	\$626	\$0	\$2,078	\$0	\$0
132110	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132110	Insurance - Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132110	Labour On Costs	\$223	\$0	\$0	\$0	\$0	\$0	\$0
132110	Plant Recovery	\$161	\$0	\$0	\$0	\$0	\$0	\$0
132103	Community Development Officer			\$44,423	\$0	\$22,756	\$0	\$52,648 Increase in wages allocation,
132103	Wages	\$38,160	\$0	\$0	\$0	\$0	\$0	\$0
132103	Superannuation	\$3,964	\$0	\$0	\$0	\$0	\$0	\$0
132103	Other employment costs - Training	\$2,299	\$0	\$0	\$0	\$0	\$0	\$0
132104	Tourist Centre Expenses			\$53,311	\$0	\$74,291	\$0	\$66,529
132104	Wages And Salaries	\$9,147	\$0	\$0	\$0	\$0	\$0	\$0
132104	Materials	\$1,369	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - Contract Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - Electrical Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - Air Conditioner Servicing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - Plumbing Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - Pest Control inc termite	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - clean and paint bus shelter	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - Fire equipment servicing	\$37	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - Maintenance & Repairs	\$274	\$0	\$0	\$0	\$0	\$0	\$0
132104	Services - Septic Pump Out	\$980	\$0	\$0	\$0	\$0	\$0	\$0
132104	Electricity And Gas	\$627	\$0	\$0	\$0	\$0	\$0	\$0
132104	Water	\$1,266	\$0	\$0	\$0	\$0	\$0	\$0
132104	Eel Charge	\$98	\$0	\$0	\$0	\$0	\$0	\$0
132104	Insurance - Property	\$2,028	\$0	\$0	\$0	\$0	\$0	\$0
132104	BBTA - Operating Contribution	\$27,301	\$0	\$0	\$0	\$0	\$0	\$0
132104	Labour On Costs	\$7,017	\$0	\$0	\$0	\$0	\$0	\$0
132104	Plant Recovery	\$3,248	\$0	\$0	\$0	\$0	\$0	\$0
132106	Promotion Activities			\$13,000	\$0	\$24,120	\$0	\$0
132106	Materials - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132106	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132106	Services - Southern Forests Tourism Campaign	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132106	Services - Photography for promotion activities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132106	Services - WBAC Tourism Project officer & marketing costs	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0
132106	Other Expenses - Donation to SW Display	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132106	Other Expenses - Economic Community Profiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132107	Flax Mill Complex General Operations			\$17,920	\$0	\$50,057	\$0	\$0
132107	Wages And Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132107	Materials	\$154	\$0	\$0	\$0	\$0	\$0	\$0
132107	Services - Contract Cleaning, watering and rubbish removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132107	Services - CMCA Commission on income	\$9,411	\$0	\$0	\$0	\$0	\$0	\$0
132107	Services - Electrical Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132107	Telephone	\$54	\$0	\$0	\$0	\$0	\$0	\$0
132107	Electricity And Gas	\$5,551	\$0	\$0	\$0	\$0	\$0	\$0
132107	Water	\$1,668	\$0	\$0	\$0	\$0	\$0	\$0
132107	Insurance - Marine Cargo	\$453	\$0	\$0	\$0	\$0	\$0	\$0
132107	Labour On Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132107	Plant Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Shire of Boyup Brook  
BUDGET REVIEW REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		ADOPTED BUDGET 2023-2024		PROJECTION 30 JUNE 2023		PROJECTED VARIANCE	
G/L	JOB	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Income	Expenditure	FAVOURABLE FAVOURABLE COMMENTARY
Caravan Park/Flax Mill Complex Building Operation										
132108	B0665		\$0	\$39,725		\$0	\$80,973	\$0	\$82,669	\$0 \$1,796 Increase in superannuation expenses.
132108	B0665	Wages And Salaries	\$7,865	\$0	\$15,000	\$0	\$0	\$15,000		
132108	B0665	Superannuation	\$1,728	\$0	\$0	\$0	\$0	\$1,728		
132108	B0665	Employee Costs - Other	\$0	\$0	\$100	\$0	\$0	\$100		
132108	B0665	Materials	\$54	\$0	\$8,500	\$0	\$0	\$7,105		
132108	B0665	Services - General	\$0	\$0	\$9,000	\$0	\$0	\$9,000		
132108	B0665	Services - Electrical Repairs	\$2,117	\$0	\$1,500	\$0	\$0	\$2,117		
132108	B0665	Services - Contract Cleaning	\$0	\$0	\$600	\$0	\$0	\$600		
132108	B0665	Services - Fire equipment servicing	\$127	\$0	\$485	\$0	\$0	\$127		
132108	B0665	Services - Plant Hire	\$0	\$0	\$1,650	\$0	\$0	\$1,650		
132108	B0665	Services - Relocation repairs	\$1,395	\$0	\$0	\$0	\$0	\$1,395		
132108	B0665	Services - Portable Toilet Hire & Transport	\$0	\$0	\$0	\$0	\$0	\$0		
132108	B0665	Services - Maintenance & Repairs	\$1,097	\$0	\$1,650	\$0	\$0	\$1,650		
132108	B0665	Services - Plumbing Repairs	\$160	\$0	\$1,800	\$0	\$0	\$1,800		
132108	B0665	Services - Portable Shower/Toilet Hire & Transport	\$0	\$0	\$10,000	\$0	\$0	\$10,000		
132108	B0665	Services - Rubbish Bin Hire	\$0	\$0	\$2,275	\$0	\$0	\$2,275		
132108	B0665	Services - Hygiene Service	\$0	\$0	\$145	\$0	\$0	\$145		
132108	B0665	Services - Pest Control Inc Termites	\$0	\$0	\$3,600	\$0	\$0	\$3,600		
132108	B0665	Services - Contract Street Sweeping	\$0	\$0	\$1,560	\$0	\$0	\$1,560		
132108	B0665	Services - Caravan Park Design	\$580	\$0	\$1,050	\$0	\$0	\$1,050		
132108	B0665	Services - Septic Pump Out	\$0	\$0	\$0	\$0	\$0	\$0		
132108	B0665	Services - WP Power pole replacement	\$0	\$0	\$155	\$0	\$0	\$155		
132108	B0665	Electricity And Gas	\$0	\$0	\$0	\$0	\$0	\$0		
132108	B0665	Water	\$6,854	\$0	\$6,285	\$0	\$0	\$6,854		
132108	B0665	Shire Rates	\$2,879	\$0	\$1,760	\$0	\$0	\$2,879		
132108	B0665	Rubbish Service Charge	\$422	\$0	\$250	\$0	\$0	\$422		
132108	B0665	Insurance - Property	\$6,456	\$0	\$6,308	\$0	\$0	\$6,456		
132108	B0665	Labour On Costs	\$4,908	\$0	\$13,200	\$0	\$0	\$13,200		
132108	B0665	Plant Recovery	\$3,272	\$0	\$5,000	\$0	\$0	\$5,000		
132111		Carnaby Beetle Collection	\$0	\$89	\$0	\$0	\$100	\$0	\$89	\$0 (\$11)
132111		Insurance Costs	\$0	\$0	\$100	\$0	\$0	\$0	\$150	\$0 (\$2,000)
132114		Community Development Expenses	\$0	\$0	\$150	\$0	\$0	\$0	\$3,000	\$0 \$4,355
132114		Expenses for community development Activities	\$0	\$1,717	\$5,000	\$0	\$5,000	\$0	\$0	\$0 \$1,451
132116		CDO Vehicle Op Costs GEN	\$1,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
132116		Wages And Salaries	\$25,807	\$0	\$59,120	\$0	\$59,120	\$0	\$83,475	\$0 \$0
132150		Admin Allocated Tourism	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
132150		Administration Allocations	\$7,405	\$0	\$16,965	\$0	\$16,965	\$0	\$18,416	\$0 \$0
132151		Admin Allocated Caravan PK	\$0	\$0	\$16,965	\$0	\$0	\$0	\$4,290	\$0 \$0
132151		Administration Allocations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
132190		Depreciation - Tourism/Area Promotion	\$0	\$0	\$3,460	\$0	\$0	\$0	\$0	\$0 \$0
132190		Depreciation - Buildings	\$0	\$0	\$505	\$0	\$0	\$0	\$0	\$0 \$0
132190		Depreciation - Other Infrastructure	\$0	\$0	\$325	\$0	\$0	\$0	\$0	\$0 \$0
132190		Depreciation - Plant & Equipment	\$0	\$0	\$0	\$0	\$45,125	\$0	\$45,125	\$0 \$0
132191		Depreciation - Caravan PK/Flax	\$0	\$0	\$38,355	\$0	\$0	\$0	\$0	\$0 \$0
132191		Depreciation - Buildings	\$0	\$0	\$315	\$0	\$0	\$0	\$0	\$0 \$0
132191		Depreciation - Furniture & Equipment	\$0	\$0	\$6,455	\$0	\$0	\$0	\$0	\$0 \$0
132191		Depreciation - Other Infrastructure	\$0	\$0	\$394,925	\$0	\$394,925	\$0	\$455,402	\$0 (\$9,773) \$70,250
Sub Total - TOURISM & AREA PROMOTION OPIEXP			\$203,425	\$0	\$394,925	\$0	\$394,925	\$0	\$455,402	\$0 (\$9,773) \$70,250
OPERATING INCOME										
132002		Caravan Park & Complex Fees & Charges	(\$37,085)	\$0	\$0	(\$60,000)	\$0	(\$60,000)	\$0	\$0 \$0
132002		Fees & Charges	(\$37,085)	\$0	\$0	\$0	\$0	(\$60,000)	\$0	\$0 \$0
132003		Flax Mill Sheds Storage Charges	(\$7,204)	\$0	\$0	(\$12,000)	\$0	(\$12,000)	\$0	\$0 \$0
132003		Fees & Charges	(\$7,204)	\$0	\$0	\$0	\$0	(\$12,000)	\$0	\$0 \$0
132006		Event - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
132006		Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
132007		Other Income	(\$1,135)	\$0	\$0	(\$4,000)	\$0	(\$2,220)	\$0	\$0 \$1,780 Trends indicate a decrease in laundry income
132010		Operating Contributions & Reimbursements	(\$1,135)	\$0	\$0	(\$4,000)	\$0	(\$2,220)	\$0	\$0 \$0
132010		Non-Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
132010		Non-Operating Grant CWSP - Water Tanks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
Sub Total - TOURISM & AREA PROMOTION OPINC			(\$45,424)	\$0	(\$76,000)	(\$76,000)	\$0	(\$74,220)	\$0	\$0 \$1,780
Total - TOURISM & AREA PROMOTION			\$158,001	\$203,426	\$318,925	(\$76,000)	\$384,925	(\$74,220)	\$455,402	\$0 (\$9,773) \$72,030
BUILDING CONTROL										

[illegible]



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>SALEYARDS &amp; MARKETS</b>							
<b>OPERATING EXPENDITURE</b>							
134100 Saleyards	\$1,033	\$0	\$3,860	\$0	\$11,680	\$0	\$0
Wages And Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134100 Services - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services - post control termite barrier application	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134100 Electricity And Gas	\$324	\$0	\$0	\$0	\$0	\$0	\$0
Water	\$943	\$0	\$0	\$0	\$0	\$0	\$0
134100 Labour On Costs	\$1,033	\$0	\$0	\$0	\$0	\$0	\$0
Plant Recovery	\$377	\$0	\$0	\$0	\$0	\$0	\$0
134190 Depreciation - Saleyards & Markets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Buildings Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALEYARDS & MARKETS OPIEXP	\$3,860	\$0	\$3,860	\$0	\$125,025	\$0	\$0
<b>OPERATING INCOME</b>							
134001 Reimbursements - Saleyards	\$0	(\$943)	\$0	\$0	\$0	(\$943)	\$0
134001 Operating Contributions & Reimbursements	(\$943)	\$0	\$0	\$0	\$0	\$0	\$0
134001 Fees And Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALEYARDS & MARKETING OPIINC	(\$943)	(\$943)	\$0	\$0	(\$943)	(\$943)	\$0
<b>Total - SALEYARDS &amp; MARKETS</b>	\$2,917	(\$943)	\$3,860	\$0	\$125,025	-\$943	(\$943)

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G.L. JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
135100 Standpipes Expenses	\$0	\$7,822	\$0	\$0	\$26,214	\$0	
135100 Wages And Salaries	\$0	\$0	\$50	\$0	\$0	\$22,214	
135100 Materials	\$0	\$0	\$500	\$0	\$0		
135100 Services	\$33	\$0	\$1,600	\$0	\$0		
135100 Water	\$7,789	\$0	\$24,000	\$0	\$0		
135100 Labour On Costs	\$0	\$0	\$44	\$0	\$0		
135100 Plant Recovery	\$0	\$0	\$20	\$0	\$0		
135102 Economic Development Projects							
135102 Materials	\$0	\$0	\$7,500	\$0	\$7,500	\$0	
135103 Country Music Festival Expenses	\$0	\$5,000	\$0	\$0	\$15,000	\$0	
135103 Wages And Salaries	\$5,000	\$0	\$0	\$0	\$0	\$11,000	
135103 Materials	\$0	\$0	\$15,000	\$0	\$0		
135103 Services - Pest Control including termities	\$0	\$0	\$0	\$0	\$0		
135103 Community donation to Country Music Club festival	\$0	\$0	\$0	\$0	\$0		
135103 Labour On Costs	\$0	\$0	\$0	\$0	\$0		
135103 Plant Recovery	\$0	\$0	\$0	\$0	\$0		
135103 Abel Street Shop	\$0	\$6,501	\$0	\$0	\$12,708	\$0	\$60
135105 Wages And Salaries	\$0	\$0	\$220	\$0	\$0		
135105 Materials	\$213	\$0	\$1,000	\$0	\$0		
135105 Services - General	\$274	\$0	\$1,500	\$0	\$0		
135105 Services - Septic Tank Pump Out	\$0	\$0	\$600	\$0	\$0		
135105 Services - Electrical Repairs	\$0	\$0	\$1,500	\$0	\$0		
135105 Services - Pest Control including termities	\$0	\$0	\$1,450	\$0	\$0		
135105 Water	\$60	\$0	\$300	\$0	\$0		
135105 Shire Rates	\$4,697	\$0	\$4,610	\$0	\$0		
135105 Rubbish Service Charge	\$404	\$0	\$424	\$0	\$0		
135105 Est Charge	\$145	\$0	\$180	\$0	\$0		
135105 Insurance	\$708	\$0	\$680	\$0	\$0		
135105 Labour On Costs	\$0	\$0	\$194	\$0	\$0		
135105 Plant Recovery	\$0	\$0	\$50	\$0	\$0		
135150 Admin Allocated - Other Economic Development	\$7,405	\$7,405	\$16,965	\$0	\$16,965	\$0	\$1,451
135150 Administration Allocations	\$0	\$0	\$0	\$0	\$0	\$0	
135190 Depreciation - DevelopFacilities	\$0	\$0	\$3,865	\$0	\$3,865	\$0	\$0
135190 Asset Depreciation	\$0	\$0	\$3,865	\$0	\$0		
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$26,728	\$0	\$82,252	\$0	\$68,263	\$0	\$15,511
OPERATING INCOME							
135001 Standpipe Water							
135001 Fees and Charges	(\$6,447)	\$0	\$0	(\$15,000)	\$0	(\$15,000)	\$0
135005 Abel Street Shop Rental							
135005 Fees and Charges	(\$7,900)	\$0	\$0	(\$19,240)	\$0	(\$16,200)	\$3,040
135005	(\$7,900)	\$0	(\$19,240)	\$0	(\$16,200)	\$0	Decrease in shop rental
Sub Total - OTHER ECONOMIC SERVICES OP/INC	(\$14,347)	\$0	(\$34,240)	(\$34,240)	(\$31,200)	\$0	\$3,040
Total - OTHER ECONOMIC SERVICES	\$12,381	(\$14,347)	\$48,012	(\$34,240)	\$37,063	(\$31,200)	\$4,551
Total - ECONOMIC SERVICES	\$184,262	(\$64,194)	\$248,460	(\$122,556)	\$684,442	(\$113,276)	\$84,607



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

Shire of Boyup Brook BUDGET REVIEW REPORT								
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income      Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income      Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income      Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
PRIVATE WORKS								
OPERATING EXPENDITURE								
Private Works - Costs								
141100			\$521		\$0	\$10,080	\$0	\$0
141100	Wages And Salaries	\$304	\$0	\$3,500	\$0	\$0	\$0	\$0
141100	Materials	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0
141100	Labour On Costs	\$283	\$0	\$3,080	\$0	\$0	\$0	\$0
141100	Plant Recovery	\$34	\$0	\$2,000	\$0	\$0	\$0	\$0
Sub Total - PRIVATE WORKS OPEXP			\$521	\$10,080	\$0	\$10,080	\$0	\$0
OPERATING INCOME								
Private Works - Recoup Charges								
141001		\$0	\$0	\$0	(\$10,080)	\$0	(\$10,080)	\$0
141001	Fees & charges	(\$564)	\$0	(\$10,080)	\$0	\$0	\$0	\$0
Sub Total - PRIVATE WORKS OP/INC			\$0	(\$10,080)	\$0	(\$10,080)	\$0	\$0
Total - PRIVATE WORKS			\$57	\$0	(\$10,080)	\$10,080	\$0	\$0
PUBLIC WORKS OVERHEADS								
OPERATING EXPENDITURE								
Supervision								
143100			\$181,355		\$0	\$310,863	\$0	\$129,508 not directly allocated to a project
143100	Wages And Salaries	\$186,560	\$0	\$171,355	\$0	\$300,787	\$0	\$0
143100	Overheads	\$96	\$0	\$0	\$0	\$86	\$0	\$0
143100	Plant Recovery	\$4,998	\$0	\$10,000	\$0	\$10,000	\$0	\$0
143101	Consultant Engineer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143101	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143102	Works Manager Vehicle Op Costs	\$0	\$0	\$0	\$2,380	\$0	\$0	\$0
143102	Plant Recovery	\$0	\$0	\$2,380	\$0	\$2,380	\$0	\$0
143103	FBT Works Staff	\$0	\$2,228	\$3,600	\$0	\$3,600	\$0	\$0
143103	FBT on benefits	\$2,228	\$0	\$0	\$0	\$0	\$0	\$0
143104	Insurance on Works	\$0	\$32,906	\$0	\$0	\$32,906	\$0	\$10,953 Increase in insurance premium
143104	Insurance Workers Comp	\$32,906	\$0	\$21,953	\$0	\$32,906	\$0	\$0
143105	Superannuation of Workman	\$0	\$79,077	\$0	\$0	\$158,155	\$0	\$17,630 Increase in superannuation expenses
143105	Superannuation	\$79,077	\$0	\$140,525	\$0	\$158,155	\$0	\$0
143106	PWOH Leave - Depot	\$0	\$87,543	\$0	\$0	\$197,467	\$0	\$0
143106	Annual Leave & Loading	\$49,878	\$0	\$103,655	\$0	\$103,655	\$0	\$0
143106	Public Holidays	\$9,995	\$0	\$46,906	\$0	\$46,906	\$0	\$0
143106	Sick Leave	\$27,669	\$0	\$46,906	\$0	\$46,906	\$0	\$0
143107	Protective Clothing	\$0	\$3,274	\$0	\$8,000	\$0	\$8,000	\$0
143107	Employee Costs - Other	\$3,274	\$0	\$0	\$0	\$0	\$0	\$0
143107	Materials	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0
143108	Uniforms	\$0	\$598	\$0	\$0	\$1,615	\$0	\$0
143108	Employee Costs - Other	\$598	\$0	\$1,500	\$0	\$1,500	\$0	\$0
143108	Materials	\$0	\$0	\$115	\$0	\$115	\$0	\$0
Training & Meeting Expenses			\$13,736	\$0	\$91,180	\$0	\$46,535	\$0
143109	Wages And Salaries	\$10,725	\$0	\$30,000	\$0	\$25,000	\$0	\$0
143109	Training	\$2,402	\$0	\$30,000	\$0	\$20,000	\$0	\$0
143109	Employee Costs	\$0	\$0	\$140	\$0	\$140	\$0	\$0
143109	Materials	\$336	\$0	\$0	\$0	\$336	\$0	\$0
143109	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143109	Labour On Costs	\$9	\$0	\$0	\$0	\$0	\$0	\$0
143109	Plant Recovery	\$252	\$0	\$1,050	\$0	\$9	\$0	\$0

**Shire of Boyup Brook**  
**BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		ADOPTED BUDGET 2023-2024		Calculation Column	PROJECTION 30 JUNE 2023		PROJECTED VARIANCE	
		Income	Expenditure	Income	Expenditure		Income	Expenditure	FAVOURABLE	FAVOURABLE COMMENTARY
143110 Occupational Health & Safety	\$14,614	\$0	\$23,295	\$0	\$66,744	\$29,500	\$0	\$69,558	\$0	\$2,815 Increase in training expenses
143110 Wages And Salaries	\$3,427	\$0	\$0	\$0	\$0	\$3,450				
143110 Training	\$1,154	\$0	\$0	\$0	\$0	\$1,500				
143110 Employee Costs	\$3,660	\$0	\$0	\$0	\$0	\$20,000				
143110 Materials	\$0	\$0	\$0	\$0	\$0	\$6,688				
143110 Services - Regional Risk Coordinator	\$0	\$0	\$0	\$0	\$0	\$3,500				
143110 Materials - OHS Safety systems & materials	\$0	\$0	\$0	\$0	\$0	\$3,150				
143110 Services - Traffic Mgmt Plans	\$0	\$0	\$0	\$0	\$0	\$1,000				
143110 Services - Safety Representative Refresher	\$0	\$0	\$0	\$0	\$0	\$350				
143110 Services - Medical assessments for employment	\$0	\$0	\$0	\$0	\$0	\$0				
143110 Labour On Costs	\$420	\$0	\$0	\$0	\$0	\$420				
143110 Plant Recovery	\$0	\$0	\$36	\$0	\$1,015	\$500	\$0	\$1,015	\$0	
143111 Other Expenses	\$0	\$0	\$0	\$0	\$0	\$215				
143111 Employee Costs	\$36	\$0	\$0	\$0	\$0	\$300				
143111 Materials	\$0	\$0	\$0	\$0	\$0	\$20	\$0	\$20	\$0	
143111 Services	\$0	\$0	\$0	\$0	\$0	\$0				
143113 Waste Oil Disposal Costs	\$0	\$0	\$0	\$0	\$0	\$20				
143113 Materials	\$0	\$0	\$0	\$0	\$9,780	\$20	\$0	\$9,780	\$0	
143115 Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$2,295				
143115 Annual Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$7,485				
143115 Long Service Leave Accruals	\$0	\$0	\$301	\$0	\$2,500	\$2,500	\$0	\$2,500	\$0	
143116 Conferences and Training Courses (MOW)	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
143116 Conferences	\$0	\$0	\$0	\$0	\$0	\$0				
143117 Works Manager Housing	\$0	\$0	\$0	\$0	\$0	\$0				
143117 Employee Costs	\$0	\$0	\$14,736	\$0	\$33,758	\$0	\$0	\$36,662	\$0	\$2,904
143150 Admin Allocated - Works Overhead	\$14,736	\$0	\$0	\$0	\$0	\$36,662	\$0	\$36,662	\$0	
143150 Administration Allocations	\$0	\$0	(\$412,160)	\$0	(\$731,802)	\$0	\$0	(\$881,056)	(\$149,155)	\$0
143180 LESS PWOH ALLOCATED - PROJECTS	(\$412,160)	\$0	\$0	\$0	\$0	(\$881,056)	\$0	\$0		
143180 Less PHOW Allocated	\$0	\$0	\$0	\$0	\$0	\$0				
Sub Total - PUBLIC WORKS OHEADS OPEXP	\$37,222	\$0	\$37,225	\$0	\$0	\$0	\$0	\$0	(\$163,810)	\$163,810
OPERATING INCOME										
143001 Workers Compensation Reimbursements		(\$18,373)	\$0	(\$600)	\$0	(\$18,373)	(\$18,373)	\$0	(\$17,773)	Increase in workers compensation reimbursements
143001 Reimbursements	(\$18,373)	\$0	\$0	\$0	\$0	(\$600)				
Sub Total - PUBLIC WORKS OHEADS OPINC	(\$18,373)	(\$18,373)	\$0	(\$600)	\$0	(\$18,373)	(\$18,373)	\$0	(\$17,773)	\$0
Total - PUBLIC WORKS OVERHEADS	\$18,849	(\$18,373)	\$37,225	(\$600)	\$0	(\$18,373)	(\$18,373)	\$0	(\$181,583)	\$163,810



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

GL JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>PLANT OPERATIONS COSTS</b>							
<b>OPERATING EXPENDITURE</b>							
144100	Repair Wages						
144100	Wages - Mechanic	\$35,716	\$54,546	\$0	\$54,546	\$0	\$0
144101	Fuel & Oil	\$0	\$0	\$0	\$0	\$0	\$0
144101	Fuel & oil purchases	\$119,193	\$265,000	\$0	\$265,000	\$0	\$0
144102	Tyres & Tubes	\$0	\$5,776	\$0	\$16,500	\$0	\$0
144102	Purchase of Tyres & Tubes	\$5,776	\$16,500	\$0	\$16,500	\$0	\$0
144103	Parts and Repairs	\$0	\$40,272	\$0	\$147,890	\$0	\$0
144103	Wages	\$258	\$0	\$0	\$3,000	\$0	\$0
144103	Employee Costs	\$555	\$0	\$0	\$1,250	\$0	\$0
144103	Materials	\$25,031	\$0	\$0	\$64,000	\$0	\$0
144103	Services	\$16,742	\$0	\$0	\$67,000	\$0	\$0
144103	Labour Overheads	\$258	\$0	\$0	\$2,640	\$0	\$0
144103	Plant Recovery	\$6,427	\$0	\$0	\$10,000	\$0	\$0
144104	Licences	\$492	\$0	\$0	\$8,500	\$0	\$0
144104	Licences & Third Party Insurance on Vehicles	\$492	\$0	\$0	\$8,500	\$0	\$0
144105	Insurance	\$41,450	\$0	\$0	\$50,589	\$0	\$0
144105	Motor Vehicle Insurance	\$41,450	\$0	\$0	\$50,589	\$0	\$0
144106	Blades & Points	\$0	\$13,000	\$0	\$13,000	\$0	\$0
144106	Materials	\$0	\$12,100	\$0	\$12,100	\$0	\$0
144107	Expendable Tools	\$4,805	\$0	\$0	\$0	\$0	\$0
144107	Materials	\$0	\$0	\$0	\$0	\$0	\$0
144108	Freight Costs	\$0	\$0	\$0	\$0	\$0	\$0
144108	Materials	\$0	\$0	\$0	\$0	\$0	\$0
144110	Superannuation - Mechanic	\$4,918	\$0	\$0	\$0	\$0	\$0
144110	Superannuation	\$4,918	\$0	\$0	\$0	\$0	\$0
144113	Plant Recovery	\$0	\$0	\$0	\$0	\$0	\$0
144150	Admin Allocated POC	\$4,413	\$10,110	\$0	\$10,110	\$0	\$489
144150	Administration Allocations	\$0	\$231,075	\$0	\$231,075	\$0	\$0
144190	Depreciation - Plant	\$0	\$0	\$0	\$0	\$0	\$0
144190	Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
144180	LESS POC ALLOCATED - PROJECTS	(\$469,942)	(\$909,310)	\$0	(\$809,310)	\$0	(\$10,325)
144180	Plant Operating Costs Recovered	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OPI/EXP	(\$203,808)	\$0	\$0	\$0	\$0	\$0	\$10,325
<b>OPERATING INCOME</b>							
144001	Diesel Rebate	\$0	\$0	(\$35,000)	\$0	\$0	\$0
144001	Other Revenue	(\$27,842)	\$0	\$0	(\$40,000)	\$0	\$0
144002	Reimbursements - Operating	\$0	\$0	\$0	\$0	\$0	\$0
144002	Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OPINC	(\$27,842)	\$0	(\$35,000)	(\$35,000)	(\$40,000)	\$0	\$0
Total - PLANT OPERATIONS COSTS	(\$271,750)	(\$27,842)	(\$35,000)	(\$35,000)	(\$40,000)	\$0	\$10,325

Increase in superannuation expenses based on  
Mechanic wages.

**Shire of Boyup Brook**  
**BUDGET REVIEW REPORT**

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>SALARIES AND WAGES</b>							
<b>OPERATING EXPENDITURE</b>							
145100	Gross Total Salaries and Wages	\$2,043,956	\$0	\$0	\$0	\$0	\$0
145100	Total salaries and wages payable to all staff		\$0	\$0	\$4,035,258	\$0	\$18,764 Increase in global salaries and wages paid
145130	LESS SALS/WAGES ALLOCATED		\$0	\$0	\$0	\$0	
145130	Less Allocated	(\$2,014,446)	(\$2,017,446)	(\$4,016,494)	(\$4,035,258)	(\$4,035,258)	Increase in global salaries and wages allocated to
145101	Workers Compensation Expenses	\$0	\$0	\$0	\$0	\$0	\$0 Projects and jobs.
145101	Workers Comp Payments	\$13,352	\$13,352	\$0	\$13,352	\$0	\$13,352 Increase in workers compensation payments
Sub Total - SALARIES AND WAGES OPIEXP		\$42,862	\$0	\$0	\$13,352	\$0	\$32,116
<b>OPERATING INCOME</b>							
145001	Reimbursements - Administration	\$0	\$0	\$0	\$0	\$0	\$0
145001	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OPINC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES		\$42,862	\$0	\$0	\$13,352	\$0	(\$18,764)



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

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

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

Other minor office equipment - computers for depot



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income	Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
146112	Administration - Postage & Freight		\$0	\$2,784		\$0	\$5,500		\$0	\$5,500	\$0
146112	Postage	\$2,784	\$0	\$2,784		\$0	\$5,500		\$0	\$5,500	\$0
146113	Printing and Stationery		\$0	\$6,160		\$0	\$12,700		\$0	\$12,700	\$0
146113	Stationery supplies	\$6,160	\$0	\$6,160		\$0	\$12,700		\$0	\$12,700	\$0
146114	Administration Vehicle Costs		\$0	\$0		\$0	\$800		\$0	\$800	\$0
146114	Employee Costs	\$0	\$0	\$0		\$0	\$800		\$0	\$800	\$0
146114	Service & Repairs	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0
146115	Administration - Fringe Benefits Tax		\$0	\$7,576		\$0	\$9,600		\$0	\$9,600	\$0
146115	FBT on administration staff benefits	\$7,576	\$0	\$7,576		\$0	\$9,600		\$0	\$9,600	\$0
146117	Employers Indemnity Insurance		\$0	\$40,403		\$0	\$39,065		\$0	\$40,403	\$1,338
146117	Public/Professional Liability (part)	\$40,403	\$0	\$40,403		\$0	\$39,065		\$0	\$40,403	\$1,338
146117	Subscriptions		\$0	\$11,398		\$0	\$10,319		\$0	\$11,587	\$1,268
146118	WALGA Employee Relations Service		\$0	\$4,990		\$0	\$4,990		\$0	\$4,990	\$0
146118	WALGA Tax Service	\$1,605	\$0	\$1,605		\$0	\$1,605		\$0	\$1,605	\$0
146118	WALGA Local Laws Service	\$690	\$0	\$690		\$0	\$690		\$0	\$690	\$0
146118	Procurement Consultancy Service	\$2,678	\$0	\$2,678		\$0	\$2,678		\$0	\$2,678	\$0
146118	ChatGPT Subscription	\$94	\$0	\$94		\$0	\$283		\$0	\$283	\$0
146118	Grants Hub Subscription	\$285	\$0	\$285		\$0	\$285		\$0	\$285	\$0
146118	WALGA Governance Service	\$366	\$0	\$366		\$0	\$366		\$0	\$366	\$0
146118	IT Vision User Group Subscription	\$700	\$0	\$700		\$0	\$700		\$0	\$700	\$0
146119	Administration Staff Housing		\$0	\$9,304		\$0	\$19,964		\$0	\$19,964	\$0
146119	Salaries & wages	\$0	\$0	\$0		\$0	\$300		\$0	\$300	\$0
146119	Overheads	\$0	\$0	\$0		\$0	\$264		\$0	\$264	\$0
146119	Plant Operation Costs	\$0	\$0	\$0		\$0	\$200		\$0	\$200	\$0
146119	Rent - 3 Reid Place	\$9,100	\$0	\$9,100		\$0	\$18,200		\$0	\$18,200	\$0
146119	Water Consumption - 3 Reid Place	\$204	\$0	\$204		\$0	\$1,000		\$0	\$1,000	\$0
146120	Uniform Allowance		\$0	\$1,592		\$0	\$3,000		\$0	\$3,000	\$0
146120	Clothing Allowance	\$1,592	\$0	\$1,592		\$0	\$3,000		\$0	\$3,000	\$0
146121	Telephone costs	\$2,647	\$0	\$2,647		\$0	\$8,000		\$0	\$8,000	\$0
146121	Minor Furniture & Equip Under \$2000	\$2,667	\$0	\$5,066		\$0	\$15,000		\$0	\$15,000	\$0
146122	Printers, monitors and minor IT equipment	\$2,399	\$0	\$2,399		\$0	\$2,500		\$0	\$2,500	\$0
146122	Materials - Desks and equipment	\$0	\$0	\$0		\$0	\$2,500		\$0	\$2,500	\$0
146122	Sundry purchases	\$0	\$0	\$0		\$0	\$17,500		\$0	\$17,500	\$0
146123	Conferences/Training/Professional Development	\$6,215	\$0	\$7,393		\$0	\$15,000		\$0	\$15,000	\$0
146123	Training	\$1,178	\$0	\$0		\$0	\$2,500		\$0	\$2,500	\$0
146123	Services - Recovery Coordinators course	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0
146123	Employee Costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0
146124	Superannuation	\$42,328	\$0	\$42,328		\$0	\$89,590		\$0	\$119,590	\$30,000
146124	SGC Superannuation underpayment	\$0	\$0	\$0		\$0	\$0		\$0	\$0	Increase for unpaid Super for LL and penalties from 1/7/21 to 30/6/22
146124	Superannuation	\$42,328	\$0	\$42,328		\$0	\$89,590		\$0	\$89,590	\$0
146126	Employee (Packaging) Costs	\$0	\$0	\$0		\$0	\$725		\$0	\$725	\$0
146126	Employee Costs	\$0	\$0	\$0		\$0	\$725		\$0	\$725	\$0
146128	Administration - OSH	\$395	\$0	\$561		\$0	\$59,030		\$0	\$13,550	(\$45,480)
146128	Wages And Salaries - OSH	\$288	\$0	\$0		\$0	\$0		\$0	\$0	\$0
146128	Training	\$27	\$0	\$517		\$0	\$0		\$0	\$0	\$0
146128	Materials - General	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0
146130	Administration - Bank Merchant Fees	\$517	\$0	\$0		\$0	\$1,035		\$0	\$1,035	\$0
146130	Other Expenses - Bank Fees	\$0	\$0	\$0		\$0	\$22,010		\$0	\$22,010	\$0
146190	Depreciation - Administration	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0
146190	Depreciation - Buildings	\$0	\$0	\$0		\$0	\$11,445		\$0	\$11,445	\$0
146190	Depreciation - Furniture & Equipment	\$0	\$0	\$0		\$0	\$4,535		\$0	\$4,535	\$0
146190	Depreciation - Other infrastructure	\$0	\$0	\$0		\$0	\$230		\$0	\$230	\$0
146190	Depreciation - Plant & Equipment	\$0	\$0	\$0		\$0	\$5,800		\$0	\$5,800	\$0
146150	Lease Administration Costs Alloc	(\$748,031)	\$0	(\$748,031)		\$0	(\$1,713,612)		\$0	(\$1,890,167)	(\$146,555)
146150	Administration Allocations	\$10,292	\$0	\$10,136		\$0	\$0		\$0	\$0	\$0
Sub Total - ADMINISTRATION OPI/EXP			\$0	\$10,136		\$0	\$0		\$0	\$0	\$212,346

Shire of Boyup Brook BUDGET REVIEW REPORT		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		ADOPTED BUDGET 2023-2024		PROJECTION 30 JUNE 2023		PROJECTED VARIANCE	
G/L	JOB	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	FAVOURABLE	COMMENTARY
<b>OPERATING INCOME - ADMINISTRATION</b>									
	Reimbursements - Administration								
146001	Operating Contributions & Reimbursements		(\$9,618)	\$0		(\$300)	\$0	(\$9,318)	\$0 Increase in LGIS member contributions credit
146001	LGIS Insurance Contributions Assist	(\$1,503)	\$0	\$0	(\$300)	\$0	\$0		
146001	LGIS Insurance Contributions Assist	(\$8,115)	\$0	\$0		\$0	\$0		
146001	LGIS Good Driver Rebate	\$0	\$0	\$0		\$0	\$0		
146003	Reimbursements		\$0	\$0		\$0	\$0		
Sub Total - ADMINISTRATION OP/INC		(\$9,618)	(\$9,618)	\$0	(\$300)	(\$300)	(\$9,618)	(\$9,318)	\$0
<b>Total - ADMINISTRATION</b>		\$964	(\$9,618)	\$10,136	(\$300)	(\$300)	(\$9,618)	(\$221,664)	\$212,346



PROJECTED VARIANCE  
FAVOURABLE FAVOURABLE COMMENTARY

	PROJECTED VARIANCE	FAVOURABLE FAVOURABLE COMMENTARY
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FAVOURABLE	FAVOURABLE	COMMENTARY
		Increase in parts and repairs expenses, increase in hay baling expenses, increase in contract owner/classer course expenses, increase in workers compensation insurance premiums.
\$0	\$44,688	

**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>OPERATING INCOME</b>						
147100 Revaluation Profit on Local Govt House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
149101 Rylington Park Income						
Other Revenue - Non cash profit						
149101 Sheep sales	(\$73,451)	(\$201,588)	(\$719,229)	(\$201,000)	(\$724,165)	(\$4,936)
149101 Wool Sales	(\$21,891)	\$0	\$0	\$0	\$0	\$0
149101 Canola Sales	(\$41,126)	\$0	\$0	(\$165,750)	\$0	\$0
149101 Barkly & Oats Sales	\$0	\$0	\$0	(\$173,860)	\$0	\$0
149101 Accommodation Charges	(\$4,886)	\$0	\$0	(\$46,350)	\$0	\$0
149101 Shearing School Contract	(\$59,233)	\$0	\$0	(\$850)	\$0	\$0
149101 Sponsorship	\$0	\$0	\$0	(\$128,299)	\$0	\$0
149101 Gravel Royalties	\$0	\$0	\$0	\$0	\$0	\$0
149101 Rebates	(\$1,000)	\$0	\$0	\$0	\$0	\$0
149101 Training fees	\$0	\$0	\$0	\$0	\$0	\$0
149101 Other Income	\$0	\$0	\$0	\$0	\$0	\$0
149104 Rylington Park Operating Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
149104 Operating Grant						
Sub Total - UNCLASSIFIED OP/INC	(\$201,587)	(\$201,588)	(\$719,229)	(\$719,229)	(\$724,165)	(\$4,936)
Total - UNCLASSIFIED	\$121,672	\$323,259	\$821,091	\$141,624	\$985,789	\$44,698
Total - OTHER PROPERTY AND SERVICES	(\$47,848)	(\$257,985)	(\$765,209)	\$831,171	(\$802,236)	(\$442,272)
		\$207,197		\$985,985		\$463,295



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023	ADOPTED BUDGET 2023-2024	Calculation Column	PROJECTION 30 JUNE 2023	PROJECTED VARIANCE
			Income	Expenditure		Income	Expenditure
<b>TRANSFERS TO/FROM RESERVES</b>							
<b>EXPENDITURE</b>							
	Transfer to Reserves						
300101	Transfers to Reserve Accounts - Interest	\$47,169	\$0	\$270,000		\$0	\$408,787
300101	Transfer to Leave Reserve	\$0	\$0	\$0		\$0	\$0
300101	Transfer to Plant Reserve	\$0	\$0	\$0		\$0	\$0
300101	Transfer to Building Reserve	\$0	\$0	\$0		\$0	\$0
300101	Transfer to Rylington Park Working Capital Reserve	\$0	\$0	\$0		\$0	\$0
300101	Transfer to Rylington Park Community Projects Reserve	\$0	\$0	\$0		\$0	\$0
300101	Transfer to Co-Contributions Reserve	\$0	\$0	\$0		\$0	\$0
300101	Transfer to Recreation (Swim Pool) Reserve	\$0	\$0	\$0		\$0	\$0
300101	Transfer to Waste Facility Reserve	\$0	\$0	\$0		\$0	\$0
300101	Transfer to Bridge Reserve	\$0	\$0	\$0		\$0	\$0
	<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	<b>\$47,169</b>	<b>\$0</b>	<b>\$270,000</b>		<b>\$0</b>	<b>\$408,787</b>
<b>INCOME</b>							
	Transfer from Reserves						
300102	Transfer from Building Reserve - Evac Centre renovation	\$0	\$0	\$0		(\$1,032,000)	\$0
300102	Transfer from Rylington Community Projects Reserve - Evac Centre renovation	\$0	\$0	\$0		(\$447,000)	
300102	Transfer from Reserve - Rylington Working Capital Res	\$0	\$0	\$0		(\$138,000)	
	<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$1,032,000)</b>	<b>\$0</b>
	<b>Total - FUND TRANSFER</b>	<b>\$47,169</b>	<b>\$0</b>	<b>\$270,000</b>	<b>(\$623,213)</b>	<b>(\$1,032,000)</b>	<b>\$138,787</b>

Increase in interest earned on Reserve accounts transferred to Reserve. Increase in Rylington Community Projects reserve from sale of 57 Calles St land.

Increase in transfer from Building reserve \$447k and Rylington Community Projects reserve \$447k for renovations to Evacuation Centre at Football Clubrooms.

**Shire of Boyup Brook  
BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
000000 (Surplus) / Deficit - Carried Forward	(\$3,820,598)	(\$3,820,598)	\$0	(\$3,490,312)	(\$3,490,312)	(\$3,820,598)	Increase in Surplus from 22/23 due to year end \$0 adjustments
Sub Total - SURPLUS C/FWD	(\$3,820,598)	(\$3,820,598)	\$0	(\$3,490,312)	(\$3,490,312)	(\$3,820,598)	\$0
Total - SURPLUS	(\$3,820,598)	(\$3,820,598)	\$0	(\$3,490,312)	(\$3,490,312)	(\$3,820,598)	\$0
<b>NEW LONG TERM LOANS</b>							
<b>INCOME</b>							
132300 New Loan - Caravan Park Abolitions	\$0	\$0	\$0	(\$250,000)	\$0	(\$250,000)	\$0
132300 New Loan - Caravan Park Abolitions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LONG TERM LOANS	\$0	\$0	\$0	(\$250,000)	(\$250,000)	(\$250,000)	\$0
Total - DEFERRED ASSETS	\$0	\$0	\$0	(\$250,000)	(\$250,000)	(\$250,000)	\$0
<b>LOANS &amp; FINANCE LEASES - PRINCIPAL REPAYMENTS</b>							
<b>CAPITAL EXPENDITURE</b>							
146800 Principal Repayment on Loans	\$0	\$11,166	\$0	\$0	\$22,660	\$0	\$0
146800 Swim Pool Bowl Loan 114	\$7,205	\$0	\$14,622	\$0	\$0	\$0	\$0
146800 Housing - 3 Rogers Ave Loan 115	\$3,961	\$0	\$8,038	\$0	\$0	\$0	\$0
146801 Principal Repayments - Finance Leases	\$9,824	\$9,824	\$19,800	\$0	\$0	\$19,800	\$0
146801 Lease principal repayments - Gym Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LOAN REPAYMENTS	\$20,990	\$20,990	\$42,460	\$0	\$42,460	\$0	\$0
<b>CAPITAL INCOME</b>							
Sub Total - LOANS RAISED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES	\$20,990	\$20,990	\$42,460	\$0	\$42,460	\$0	\$0
<b>OPERATING ACTIVITIES EXCLUDED FROM BUDGET</b>							
000000 Depreciation Written Back	\$0	\$0	(\$3,586,909)	\$0	(\$3,586,909)	\$0	\$0
000000 Realisation Value of Assets Sold Written Back	\$0	\$0	(\$310,000)	\$0	(\$310,000)	\$0	\$0
000000 Profit/Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Movement in Accrued Interest on Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Movement in Accrued Interest on Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Movement in Stock On Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Movement in Accrued Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Movement in Accrued Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Movement in Employee Benefits (Current)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Long Service Leave - Non Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000 Deferred Pensioner Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED	\$0	\$0	(\$3,941,544)	\$0	(\$3,941,544)	\$0	(\$51,819)
Total - OPERATING ACTIVITIES EXCLUDED	\$0	\$0	(\$3,941,544)	\$0	(\$3,941,544)	\$0	(\$51,819)



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>FURNITURE &amp; EQUIPMENT</b>						
<b>HEALTH</b>						
<b>CAPITAL EXPENDITURE</b>						
074600 Surgery Equipment - Capital - (F&E)	\$0	\$0	\$0	\$25,000	\$0	\$25,000
074600 Replace telephone system & telehealth setup	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$25,000	\$0	\$25,000
Total - HEALTH	\$0	\$0	\$0	\$25,000	\$0	\$25,000
Total - FURNITURE AND EQUIPMENT	\$0	\$0	\$0	\$25,000	\$0	\$25,000
<b>BUILDINGS</b>						
<b>LAW ORDER AND PUBLIC SAFETY</b>						
<b>CAPITAL EXPENDITURE</b>						
053401 Other Law - Evacuation Centre Building Capital Expenditure						
053401 Services - construction of evac centre		\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - LAW ORDER AND PUBLIC SAFETY	\$0	\$0	\$0	\$0	\$0	\$0

Increase in contractor expenses - renovations for Evacuation Centre at Football Clubrooms - offset by \$813k in grant funding and \$894k from Reserves.

\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

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\$0 \$1,707,000

\$0 \$1,707,000

\$0 \$1,707,000

**Shire of Boyup Brook**  
**BUDGET REVIEW REPORT**

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

Shire of Boyup Brook													
BUDGET REVIEW REPORT													
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023			ADOPTED BUDGET 2023-2024			PROJECTION 30 JUNE 2023		PROJECTED VARIANCE		
G/L	JOB	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	FAVOURABLE	FAVOURABLE	COMMENTARY
LAND AND BUILDINGS													
HEALTH													
CAPITAL EXPENDITURE													
074400	Medical Centre Building Capital		\$0	\$0	\$0	\$0	\$75,000		\$0	\$75,000	\$0	\$0	
074400	Drafting for design of internal structure layout	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000					
074400	Internal Painting, flooring & blinds	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000					
074400	External Painting & Internal Structural Work	\$0	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$0	\$0			
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$75,000	\$0	\$75,000	\$0	\$0	
TOTAL - HEALTH		\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$75,000	\$0	\$75,000	\$0	\$0	
LAND AND BUILDINGS													
EDUCATION & WELFARE													
EXPENDITURE													
081400	Land & Buildings - CRC Capital Renewal		\$0	\$0	\$0	\$0	\$40,000		\$0	\$17,000	(\$23,000)	\$0	Decrease in painting expenses - reallocated to GL # 146106 as per Council resolution 17.4.1
081400	Services - External Paint/Balustrades/decking/re-stumps	\$0	\$0	\$0	\$30,000	\$0	\$0	\$7,000					
081400	Services - internal Paint	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000					
081401	Buildings - Early Learning Centre Capital		\$0	\$0	\$0	\$0	\$23,000		\$0	\$23,000	\$0	\$0	
081401	Services - External Painting	\$0	\$0	\$0	\$8,000	\$0	\$0	\$8,000					
081401	Services - Kitchen cabinetry	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000					
081401	Services - Irrigation installation	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000					
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$63,000	\$0	\$63,000	\$40,000	\$0	\$40,000	(\$23,000)	\$0	
TOTAL - EDUCATION & WELFARE		\$0	\$0	\$0	\$63,000	\$0	\$63,000	\$40,000	\$0	\$40,000	(\$23,000)	\$0	
LAND AND BUILDINGS													
HOUSING													
CAPITAL EXPENDITURE													
091400	CEO Residence Building Capital Expenditure		\$0	\$17,045	\$0	\$0	\$30,000		\$0	\$17,045	(\$12,955)	\$0	Decrease to contractor expenses for fencing works \$0 - reallocated to Proctor St fencing.
091400	Services - New Fencing	\$17,045	\$0	\$0	\$30,000	\$0	\$0	\$17,045	\$0	\$0			
092403	Community Housing - Land & Building		\$0	\$0	\$0	\$0	\$0						
092403 B9004	24B Proctor Street Building		\$0	\$0	\$0	\$0	\$0		\$0	\$12,955	\$0	\$12,955	
092403 B9004	Services - New Fencing		\$0	\$0	\$0	\$0	\$0	\$12,955					
Sub Total - CAPITAL WORKS		\$17,045	\$0	\$17,045	\$30,000	\$0	\$30,000	\$30,000	\$0	\$30,000	(\$12,955)	\$12,955	
Total - HOUSING		\$17,045	\$0	\$17,045	\$30,000	\$0	\$30,000	\$30,000	\$0	\$30,000	(\$12,955)	\$12,955	



**Shire of Boyup Brook**  
**BUDGET REVIEW REPORT**

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

Shire of Boyup Brook BUDGET REVIEW REPORT							
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
LAND AND BUILDINGS							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
111400 LRC018	\$3,839 \$0 \$0 \$344 \$345 \$101 \$3,049 \$0						

Increase in contractor expenses for hall refurbishment

Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
LAND AND BUILDINGS								
ECONOMIC SERVICES								
CAPITAL EXPENDITURE								
132400	Tourist Centre - Building Capital Expenditure							
132400	Salaries & Wages	\$11,767	\$0	\$0	\$0	\$0	\$0	
132400	Overheads	\$11,767	\$0	\$0	\$0	\$0	\$0	
132400	Plant Operating Costs	\$6,598	\$0	\$0	\$0	\$0	\$0	
132400	Services - Effluent & septic system	\$77,440	\$0	\$90,000	\$0	\$0	\$0	
132405	Flaxmill Caravan Park Ablution Block		\$0	\$250,000	\$0	\$0	\$0	
132405	Salaries & Wages	\$66	\$0	\$0	\$0	\$0	\$0	
132405	Overheads	\$65	\$0	\$0	\$0	\$0	\$0	
132405	Plant Operating Costs	\$75	\$0	\$0	\$0	\$0	\$0	
132405	New Ablution Block (Loan funded)	\$1,589	\$0	\$250,000	\$0	\$0	\$0	
135401	Capital - 80 Abel Street Shops	\$0	\$0	\$15,000	\$0	\$0	\$0	
135401	Pharmacy expansions to upgrade sewerage	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$109,368	\$0	\$355,000	\$372,779	\$17,779
Total - ECONOMIC SERVICES			\$0	\$109,368	\$0	\$355,000	\$372,779	\$17,779
LAND AND BUILDINGS								
OTHER PROPERTY AND SERVICES								
CAPITAL EXPENDITURE								
145503	Rylington Park House Capital		\$0	\$28,972	\$0	\$53,000	\$0	
145503	Water Filtration System	\$0	\$0	\$0	\$0	\$0	\$0	
145503	Repair internal ceiling	\$0	\$0	\$0	\$0	\$0	\$0	
145503	Replace house roof and gutters	\$28,972	\$0	\$0	\$0	\$0	\$0	
Sub Total - CAPITAL WORKS			\$0	\$28,972	\$0	\$53,000	\$43,000	\$0
Total - OTHER PROPERTY AND SERVICES			\$0	\$28,972	\$0	\$53,000	\$43,000	\$0
Total - LAND AND BUILDINGS			\$550,622	\$550,621	\$0	\$889,155	\$2,716,801	\$1,873,601



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

Shire of Boyup Brook BUDGET REVIEW REPORT		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
GL	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income    Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income    Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income    Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY	
PLANT AND EQUIPMENT									
LAW ORDER & PUBLIC SAFETY									
CAPITAL EXPENDITURE									
051600	ESL Plant & Equipment		\$0	\$0	\$0	\$21,660	\$0	\$21,660	\$0
051600	PPE Wash Station & Washing machine	\$0	\$0	\$13,990	\$0	\$0	\$13,990		
051600	Fast Fill Trailer	\$0	\$0	\$7,670	\$0	\$0	\$7,670		
Sub Total - CAPITAL WORKS		\$0	\$0	\$21,660	\$0	\$21,660	\$0	\$21,660	\$0
Total - LAW ORDER & PUBLIC SAFETY		\$0	\$0	\$21,660	\$0	\$21,660	\$0	\$21,660	\$0
PLANT AND EQUIPMENT									
TRANSPORT									
CAPITAL EXPENDITURE									
123609	Light Plant (eg Portable Traffic Lights) - Plant & Equip		\$0	\$12,322	\$0	\$22,000	\$0	\$12,322	\$0
123609	Materials - Traffic Control Device Mandate	\$12,322	\$0	\$22,000	\$0	\$0	\$12,322		\$0
123610	Heavy Plant (Graders etc) Purchases		\$0	\$27,500	\$0	\$738,000	\$0	\$707,500	\$0
123610	Materials - Loader	\$0	\$0	\$0	\$0	\$0	\$0		
123610	Materials - Grader	\$0	\$0	\$350,000	\$0	\$0	\$350,000		
123610	Materials - Forklift	\$27,500	\$0	\$0	\$0	\$0	\$27,500		
123610	Materials - Replacement Tip Truck for BU740	\$0	\$0	\$110,000	\$0	\$0	\$90,000		
123619	Miscellaneous Small Plant		\$0	\$9,015	\$0	\$0	\$0	\$9,015	\$0
123619	Replace minor plant items - pressure cleaner	\$8,015	\$0	\$0	\$0	\$0	\$8,015		
Sub Total - CAPITAL WORKS		\$48,837	\$0	\$48,837	\$0	\$760,000	\$0	\$728,837	\$9,015
Total - TRANSPORT		\$48,837	\$0	\$48,837	\$0	\$760,000	\$0	\$728,837	\$9,015
PLANT AND EQUIPMENT									
OTHER PROPERTY & SERVICES									
CAPITAL EXPENDITURE									
146500	Administration Vehicles		\$0	\$58,375	\$0	\$110,000	\$0	\$58,375	\$0
146500	Purchase new vehicle - Admin Pool Vehicle	\$0	\$0	\$40,000	\$0	\$0	\$0		
146500	Purchase new vehicle - Replace CEO Vehicle	\$58,375	\$0	\$70,000	\$0	\$0	\$58,375		
Sub Total - CAPITAL WORKS		\$58,375	\$0	\$58,375	\$0	\$110,000	\$0	\$58,375	\$0
Total - OTHER PROPERTY & SERVICES		\$58,375	\$0	\$58,375	\$0	\$110,000	\$0	\$58,375	\$0
Total - PLANT AND EQUIPMENT		\$107,212	\$0	\$107,212	\$0	\$891,660	\$0	\$808,872	\$9,015
Total - PLANT AND EQUIPMENT		\$107,212	\$0	\$107,212	\$0	\$891,660	\$0	\$808,872	\$9,015

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

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



Shire of Boyup Brook  
BUDGET REVIEW REPORT

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

G/L	JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023		Calculation Column	ADOPTED BUDGET 2023-2024		Calculation Column	PROJECTION 30 JUNE 2023		PROJECTED VARIANCE		
			Income	Expenditure		Income	Expenditure		Income	Expenditure	FAVOURABLE	FAVOURABLE	COMMENTARY
121400						\$0	\$0						
121400	MU501		\$0	\$0		\$0	\$20,000		\$0	\$20,000	\$0	\$0	
121400	MU501	Services	\$0	\$0	\$20,000	\$0	\$0	\$20,000					
121401						\$0	\$54,000		\$0	\$0	(\$54,000)		Decrease in wages, overheads and plant costs - \$0 unable to complete by 30 June.
121401		Municipal Funded Gravel Sheetting Road Projects	\$0	\$0		\$0	\$0		\$0	\$0			
121401		Salaries & Wages	\$0	\$0	\$15,000	\$0	\$0	\$0					
121401		Materials	\$0	\$0	\$5,000	\$0	\$0	\$0					
121401		Services	\$0	\$0	\$0	\$0	\$0	\$0					
121401		Overheads	\$0	\$0	\$13,200	\$0	\$0	\$0					
121401		Plant Operating costs	\$0	\$0	\$20,800	\$0	\$0						
121410			\$0	\$344,136		\$0	\$337,000		\$0	\$444,136	\$0	\$107,136	Increase in wages, overheads and plant cost allocations. Decrease in materials and contractor expenses.
121410		Municipal Funded - Winter Grading	\$97,753	\$0	\$90,000	\$0	\$0	\$126,253					
121410		Salaries & Wages	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0			
121410		Materials	\$0	\$0	\$20,000	\$0	\$0	\$0					
121410		Services - Roller Hire	\$97,753	\$0	\$95,000	\$0	\$0	\$126,253					
121410		Overheads - Winter Grading	\$148,630	\$0	\$122,000	\$0	\$0	\$191,630					
121410		Plant Operating costs											
Sub Total - CAPITAL WORKS		\$722,269	\$0	\$722,270	\$1,950,962	\$0	\$1,950,962	\$2,770,441	\$0	\$2,770,441	(\$62,733)	\$882,212	
Total - ROADS		\$722,269	\$0	\$722,270	\$1,950,962	\$0	\$1,950,962	\$2,770,441	\$0	\$2,770,441	(\$62,733)	\$882,212	
Total - INFRASTRUCTURE ASSETS ROADS		\$722,269	\$0	\$722,270	\$1,950,962	\$0	\$1,950,962	\$2,770,441	\$0	\$2,770,441	(\$62,733)	\$882,212	

**Shire of Boyrup Brook**  
**BUDGET REVIEW REPORT**

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

G/L JOB	Calculation Column	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	Calculation Column	ADOPTED BUDGET 2023-2024 Income Expenditure	Calculation Column	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>FOOTPATHS</b>							
121700 FP111		\$0		\$0		\$0	
121700 FP111		\$0	\$0	\$0	\$263,914	\$0	\$188,839 LRCI Phase 4B funding.
			\$75,075		\$0	\$263,914	
Sub Total - CAPITAL WORKS		\$0	\$75,075	\$0	\$263,914	\$0	\$188,839
Total - TRANSPORT - FOOTPATHS		\$0	\$75,075	\$0	\$263,914	\$0	\$188,839
Total - FOOTPATH ASSETS		\$0	\$75,075	\$0	\$263,914	\$0	\$188,839
<b>AIRPORT</b>							
126400		\$0		\$0		\$0	
126400		\$0	\$0	\$0	\$53,056	\$0	\$0
126400		\$0	\$9,477	\$0	\$9,477	\$0	\$0
126400		\$0	\$12,131	\$0	\$12,131	\$0	\$0
126400		\$0	\$16,928	\$0	\$16,928	\$0	\$0
126400		\$0	\$14,520	\$0	\$14,520	\$0	\$0
126400		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$53,056	\$0	\$53,056	\$0	\$0
Total - TRANSPORT - AERODROMES		\$0	\$53,056	\$0	\$53,056	\$0	\$0
Total - AERODROME ASSETS		\$0	\$53,056	\$0	\$53,056	\$0	\$0
<b>DRAINAGE</b>							
111800							
111800		\$0		\$0		\$0	
111800		\$140	\$0	\$0	\$140	\$0	\$11,933
111800		\$0	\$0	\$0	\$149	\$0	
111800		\$149	\$0	\$0	\$149	\$0	
111800		\$70,370	\$58,866	\$0	\$70,370	\$0	
Sub Total - CAPITAL WORKS		\$0	\$58,866	\$0	\$70,370	\$0	\$11,933
Total - TRANSPORT - DRAINAGE		\$0	\$58,866	\$0	\$70,370	\$0	\$11,933
Total - DRAINAGE ASSETS		\$0	\$58,866	\$0	\$70,370	\$0	\$11,933
<b>PARKS &amp; GARDENS INFRASTRUCTURE</b>							
113909		\$0		\$0		\$0	
113909		\$0	\$0	\$0	\$200,000	\$0	\$0
113909		\$0	\$200,000	\$0	\$200,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$200,000	\$0	\$200,000	\$0	\$0
Total - OTHER SPORT & RECREATION - PARKS & OVALS		\$0	\$200,000	\$0	\$200,000	\$0	\$0
Total - PARKS & OVALS ASSETS		\$0	\$200,000	\$0	\$200,000	\$0	\$0



**Shire of Boyup Brook**  
**BUDGET REVIEW REPORT**

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

G/L	JOB	CALCULATION COLUMN	CURRENT YEAR YTD ACTUALS 31 DECEMBER 2023 Income Expenditure	ADOPTED BUDGET 2023-2024 Income Expenditure	CALCULATION COLUMN	PROJECTION 30 JUNE 2023 Income Expenditure	PROJECTED VARIANCE FAVOURABLE FAVOURABLE COMMENTARY
<b>RECREATION INFRASTRUCTURE</b>							
113906	Recreation Infrastructure - Capital Renewals - Oval Relocation	\$133,137	\$0 \$133,137	\$0 \$150,000	\$150,000	\$0 \$150,000	\$0 \$0
113906	Services - Relocation to oval	\$150,000	\$0 \$150,000	\$0 \$150,000	\$150,000	\$0 \$150,000	\$0 \$0
<b>Sub Total - CAPITAL WORKS</b>							
		\$133,137	\$0 \$133,137	\$0 \$150,000	\$150,000	\$0 \$150,000	\$0 \$0
<b>Total - RECREATION INFRASTRUCTURE</b>							
		\$133,137	\$0 \$133,137	\$0 \$150,000	\$150,000	\$0 \$150,000	\$0 \$0
<b>Total - INFRASTRUCTURE ASSETS - RECREATION</b>							
		\$133,137	\$0 \$133,137	\$0 \$150,000	\$150,000	\$0 \$150,000	\$0 \$0
<b>INFRASTRUCTURE OTHER</b>							
<b>COMMUNITY AMENITIES</b>							
101400	Landfill Transfer Station Development (Other Infra)						
101400	Installation of Fencing	\$30,256	\$0 \$30,256	\$0 \$35,000	\$35,000	\$0 \$31,000	(\$4,000)
107900	Cemetery Other Infrastructure	\$5,050	\$0 \$5,050	\$0 \$0	\$0	\$0 \$357,331	\$0 \$357,331
107900	Services - Design & construct	\$35,306	\$0 \$35,306	\$0 \$35,000	\$35,000	\$0 \$388,331	(\$4,000)
<b>Sub Total - CAPITAL WORKS</b>							
		\$35,306	\$0 \$35,306	\$0 \$35,000	\$35,000	\$0 \$388,331	(\$4,000)
<b>Total - COMMUNITY AMENITIES</b>							
		\$35,306	\$0 \$35,306	\$0 \$35,000	\$35,000	\$0 \$388,331	(\$4,000)
<b>INFRASTRUCTURE OTHER</b>							
<b>RECREATION &amp; CULTURE</b>							
111900	Other Infrastructure - Town Hall						
111900	LRC025 Town Hall Car Park & Landscaping	\$0	\$0 \$0	\$0 \$214,313	\$214,313	\$0 \$214,313	\$0 \$0
111900	Services	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$214,313	\$0 \$0
<b>Sub Total - CAPITAL WORKS</b>							
		\$0	\$0 \$0	\$0 \$214,313	\$214,313	\$0 \$214,313	\$0 \$0
<b>Total - RECREATION &amp; CULTURE</b>							
		\$0	\$0 \$0	\$0 \$214,313	\$214,313	\$0 \$214,313	\$0 \$0
<b>INFRASTRUCTURE OTHER</b>							
<b>ECONOMIC SERVICES</b>							
132901	Flaxmill Fence & Water Supply Upgrade						
132901	Services - Supply & install 2 water Tanks CWSP	\$0	\$0 \$0	\$0 \$5,000	\$5,000	\$0 \$5,000	\$0 \$0
135402	Standpipe Capital Expenditure	\$0	\$0 \$0	\$0 \$40,000	\$40,000	\$0 \$39,535	(\$465)
135402	Services - Card swipe facilities x 2	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$39,535	\$0 \$39,535
135403	Access Path to Blackwood River						
135403	Services	\$0	\$0 \$0	\$0 \$50,000	\$50,000	\$0 \$20,000	(\$30,000)
<b>Sub Total - CAPITAL WORKS</b>							
		\$0	\$0 \$0	\$0 \$95,000	\$95,000	\$0 \$64,535	(\$30,465)
<b>Total - ECONOMIC SERVICES</b>							
		\$0	\$0 \$0	\$0 \$95,000	\$95,000	\$0 \$64,535	(\$30,465)
<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>							
		\$35,306	\$0 \$35,306	\$0 \$344,313	\$344,313	\$0 \$667,179	(\$34,465)
<b>GRAND TOTALS</b>							
		(\$4,564,183)	(\$9,553,325) \$4,977,316	(\$12,747,951) \$12,747,951	\$0	(\$16,428,916) \$16,428,916	(\$4,656,210) \$4,656,210

## Compliance Audit Return 2023

## Attachment 6.2.1A

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	No major trading have been undertaken during this period.
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to Committees at this time.
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	



Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 196 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	

16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	Yes	Ordinary Council Meeting on 25/02/2021
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	An updated version is to be implemented.
<b>Disposal of Property</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) in the required local public notice for each disposal of property?	Yes	

<b>Elections</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	No gifts were received during this period of the October election.
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	No gifts have been received in the past.
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	

<b>Finance</b>				
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No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Ordinary Council Meeting held on 26/10/2023
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	No	Currently being finalised with the Auditors.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	N/A	

#### Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted on 07/10/2021
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	No	Currently in the process of being reviewed.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	N/A	

#### Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	Yes	

4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	
<b>Official Conduct</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	The CEO is the complaints Officer.
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	
<b>Optional Questions</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	No	Currently in the process of being reviewed.
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	No	Currently in the process of being reviewed.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to- date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	No	



9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	
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Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	N/A	The tenders exceeded over \$250,000.
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government (Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	

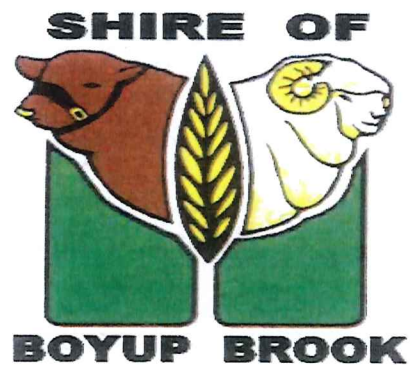
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE?	No	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	





# 2023 Financial Management System Review

## Shire of Boyup Brook



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X January 2024

**Mr L Long  
Chief Executive Officer  
Shire of Boyup Brook  
PO Box 2  
BOYUP BROOK WA 6306**

Dear Leonard

### **2023 FINANCIAL MANAGEMENT SYSTEMS REVIEW**

We are pleased to present the findings and recommendations resulting from the Shire of Boyup Brook's (the "Shire") *Local Government (Financial Management) Regulation 1996*, Financial Management System Review.

This report relates only to procedures and items specified within AMD's Financial Management System Review Services Proposal issued in October 2023 and does not extend to any financial report of the Shire.

We would like to thank Carolyn, Maria and Maggie and Shire of Boyup Brook team for their co-operation and assistance whilst conducting our review.

Should there be matters outlined in our report requiring clarification or any other matters relating to our review, please do not hesitate to contact our office.

Yours sincerely  
**AMD Chartered Accountants**

**TIM PARTRIDGE FCA  
Director**



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### **Inherent limitations**

Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to review, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. This review is not designed to detect all weaknesses in control procedures as it is not performed continuously throughout the period and the tests performed on the control procedures are on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, the Shire of Boyup Brook's management and personnel. We have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted within the report. We are under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form unless specifically agreed with the Shire of Boyup Brook. The review findings expressed in this report have been formed on the above basis.

### **Third party reliance**

This report was prepared solely for the purpose set out in this report and for the internal use of the management of Shire of Boyup Brook. This report is solely for the purpose set out in the 'Scope and Approach' of this report and for Shire of Boyup Brook's information, and is not to be used for any other purpose or distributed to any other party without AMD's prior written consent. This review report has been prepared at the request of the Shire of Boyup Brook's Chief Executive Officer or its delegate in connection with our engagement to perform the review as detailed in the 2023 Financial Management System Review Services Proposal. Other than our responsibility to the Council and management of the Shire of Boyup Brook, neither AMD nor any member or employee of AMD undertakes responsibility arising in any way from reliance placed by a third party.



## 1. Executive Summary

### 1.1. Background and Objectives

The primary objective of our Financial Management System Review (FMSR) was to assess the adequacy and effectiveness of systems and controls in place within the Shire; in accordance with AMD's 2023 Financial Management System Review Services Proposal (the "Review").

The responsibility of determining the adequacy of the procedures undertaken by us is that of the Chief Executive Officer (CEO). The procedures were performed solely to assist the CEO in satisfying his duty under Section 6.10 of the *Local Government Act 1995* and Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*.

Our findings included within this report are based on the site work completed by us commencing December 2023 and finalised January 2024. Findings are based on information provided and available to us during and subsequent to this site visit.

### 1.2. Summary of Findings

The procedures performed and our findings on each of the focus areas are detailed in the following sections of the report:

- Section 2 – Collection of money;
- Section 3 - Custody and security of money;
- Section 4 - Maintenance and security of the financial records;
- Section 5 - Accounting for municipal or trust transactions;
- Section 6 - Authorisation for incurring liabilities and making payments;
- Section 7 - Maintenance of payroll, stock control and costing records; and
- Section 8 – Preparation of budget, budget reviews, accounts and reports required by the *Local Government Act 1995* or the *Local Government (Financial Management) Regulations 1996*.

Following the completion of our review and subject to the recommendations outlined within sections 2 to 8, we are pleased to report that in context of the Shire's overall internal control environment, policies, procedures and processes in place are appropriate, and have been operating effectively at the time of the review.

Findings reported by us are on an exceptions basis, and do not take into account the many focus areas tested during our review where policies, procedures and processes were deemed to be appropriate and in accordance with better practice.

The following tables provide a summary of the findings raised in this report:

	Significant Risk	Moderate Risk	Minor Risk
Number of new issues reported	0	12	4

For details on the review rating criteria, please refer to Section 9.

Ref	Issue	Risk Rating
<b>2.</b>	<b>Collection of money</b> We have no findings to raise in respect to the collection of money.	
<b>3.</b>	<b>Custody and security of money</b> We have no findings to raise in respect to the custody and security of money.	
<b>4.</b>	<b>Maintenance and security of financial records</b>	
<b>4.2.1.</b>	<b>Key Security</b> Key cabinet at the Administration Office and Depot are not secured, with access freely available.	Moderate
<b>4.2.2.</b>	<b>ICT Continuity Strategy and Disposal of IT Equipment Policy</b> The ICT Continuity Strategy is outdated and does not address how often the document should be reviewed. The Shire does not have a Business Continuity Plan and/or an IT Disaster Recovery Plan. The Shire does not have a Disposal of IT Equipment Policy.	Moderate
<b>5.</b>	<b>Accounting for municipal and trust transactions</b>	
<b>5.2.1.</b>	<b>Bank Reconciliations</b> Municipal bank reconciliation was manually prepared rather than being prepared in the Synergyssoft accounting system, outstanding items older than one month, supporting documentation not attached for municipal, investment and Early Learning Centre bank reconciliations, and bank reconciliations not completed within ten days after month end.	Moderate
<b>5.2.2.</b>	<b>Sundry Debtors</b> \$152,796 out of total \$197,635 sundry debtors at 31 October 2023 were greater than 30+ days outstanding.	Moderate
<b>5.2.3.</b>	<b>Rates debtors and Rateable Valuations Reconciliations</b> Rates debtors reconciliation last completed 30 June 2023. The rateable valuations reconciliation had not been signed by the preparer or the reviewer.	Moderate
<b>6.</b>	<b>Authorisation for incurring liabilities and making payments</b>	
<b>6.2.1.</b>	<b>Tender Management</b> The Shire does not maintain a tender register recording the information set out in the Local Government Regulations.	Moderate
<b>6.2.2.</b>	<b>Credit Card</b> Credit card statements had not been signed by the credit card holder and/or signed to evidence independent review.	Moderate
<b>6.2.3.</b>	<b>Business Activity Statements and 2023 Fringe Benefits Tax Return</b> Business Activity Statements for June 2023 and September 2023, and 2023 FBT return were not lodged by the due dates.	Moderate
<b>7.</b>	<b>Maintenance of payroll, stock control and costing records</b>	
<b>7.2.1.</b>	<b>Payroll Exceptions</b> For one employee tested there was no letter of offer and no documentation to support the pay rate. A termination checklist was not used following the resignation of an employee.	Minor
<b>7.2.2.</b>	<b>Fuel Reconciliation</b> Variance identified during testing of the September 2023 fuel reconciliation.	Minor
<b>7.2.3.</b>	<b>Chemicals stored at depot</b> Chemicals at the depot were stored in a shed that is left open during the day. There is no register for the chemicals used.	Minor
<b>8.</b>	<b>Preparations of budgets, budget reviews, accounts and reports required by the Act or Regulations</b>	
<b>8.2.1.</b>	<b>Fraud Management Policy</b> The Shire does not have a Fraud Management Policy	Moderate
<b>8.2.2.</b>	<b>Risk Management Framework, Risk Register and Risk Management Policy</b> The Shire does not have a Risk Management Framework or risk register in place. The Risk Management Policy due to be reviewed in June 2020 had not been reviewed.	Moderate



Ref	Issue	Risk Rating
8.2.3.	<b>Risk Management Policies and Procedures</b> A number of Policies and Procedures require enhancement, or are potentially out of date. We also identified some areas where there is no documented policy or procedure in place.	Moderate
8.2.4.	<b>Reviews required by Local Government Regulations</b> Regulation 5 and Regulation 17 required under the Local Government Regulations had been completed within the three year timeframe.	Moderate
8.2.5.	<b>Compliance with Local Government Regulations</b> The annual report for the year ended 30 June 2023 had not been submitted to the Department within the 30 days after the audit report was provided. The 2023/24 budget had not been uploaded to the Shire website at the commencement of the review.	Minor

### 1.3 Limitations

We draw your attention to the following limitations:

- We were not required to and did not undertake an audit in accordance with Australian Auditing Standards. Consequently, no assurance will be expressed.
- We have not verified the authenticity or validity of the documentation made available to us.
- We have included information that we obtained verbally in this document. We cannot verify that this information is credible or truthful.
- If additional or new documentation or information is brought to our attention subsequent to the date of this report, which would affect the observations detailed below, we reserve the right to amend and qualify our findings accordingly.

## 2. Collection of money

### 2.1. Scope and approach

Conducted site visits of cash collection points to review the controls and procedures over the collection, receipting, recording and banking of cash collected offsite.

A site visit was made to the Shire of Boyup Brook Administration Office.

Cash collection internal controls and procedures were also assessed at the following locations:

- Shire of Boyup Brook Medical Centre; and
- Shire of Boyup Brook Swimming Pool.

The following procedures were completed (as applicable) at each site:

- Documented internal controls, procedures and reconciliations in relation to all source of income;
- Tested collection, receipting, invoicing and posting procedures over cash receipts on a sample basis
- Counted petty cash and float on hand ensuring materially correct;
- Reviewed fees and charges schedule and ensure adequate internal controls in place over receipting; and
- Reviewed credit control procedures in respect to sundry debtors and rate debtors.

### 2.2. Detailed findings and recommendations

Our review indicated internal controls and the procedures relating to the collection of money is in line with best practice and was found to be operating effectively.

Accordingly, we have no recommendations to raise in respect to the collection of money by the Shire.



### 3. Custody and security of money

#### 3.1. Scope and approach

Reviewed the security of cash and banking procedures to ensure appropriate controls and procedures are in place.

A site visit was made to the Shire of Boyup Brook Administration Office.

The security of funds and banking controls were also assessed at the following locations:

- Shire of Boyup Brook Medical Centre; and
- Shire of Boyup Brook Swimming Pool.

The following procedures were completed (as applicable) at each site:

- Completed site visits to cash collection points and reviewed the controls and procedures over the collection, receipting, recording and banking of cash collected offsite;
- Reviewed the security of cash and banking procedures to ensure appropriate controls and procedures are in place; and
- Reviewed compliance with investment policy.

*Please note – Testing completed and procedures performed in respect to custody and security of money should be reviewed in conjunction with “Section 2 – Collection of Money”.*

#### 3.2. Detailed findings and recommendations

Our review indicated the custody and security of money is in line with best practice and was found to be operating effectively.

Accordingly, we have no recommendations to raise in respect to the custody and security of money by the Shire.

## 4. Maintenance and security of the financial records

### 4.1. Scope and approach

- Reviewed information technology (IT) systems to assess physical security, access security, data backups, contingency plans, compliance and systems development; and
- Reviewed registers maintained (including building key register, tender register, gifts and travel registers etc.) and Council minutes.

### 4.2. Detailed findings and recommendations

#### 4.2.1 Key Security

**Finding Rating: Moderate**

Our observations and enquiries indicated the following in respect to key security:

- Keys at the Administration Office are kept in an open key cabinet throughout the day with any employee physically able to access these; and
- Keys at the Depot are kept on an open board where the keys could be accessed by anyone having access to the building.

#### **Implication/Risks**

Risk of unauthorised access to Council assets.

#### **Recommendation**

We recommend keys held at the Administration Office and the Depot be stored in a locked key cabinet to ensure access is restricted to authorised personnel only.

#### **Management Comment:**

**Responsible Officer:**

**Completion Date:**



#### **4.2.2 ICT Continuity Strategy and Disposal of IT Equipment Policy**

##### ***Finding Rating: Moderate***

During our review of Information Technology (IT) policies and procedures we noted the following:

- The Shire of Boyup Brook's ICT Continuity Strategy adoption date is recorded as July 2017 and does not address how often the document should be reviewed;
- The Shire does not have a Business Continuity Plan and/or IT Disaster Recovery Plan; and
- The Shire does not have a documented IT policy for the disposal of IT equipment.

##### **Implication/Risks**

- Without a Business Continuity Plan and/or an IT Disaster Recovery Plan which includes regular reviewing and testing of the Plans the Shire may fail to identify and rectify any deficiencies in the plan, and in the event of an unforeseen circumstance the Shire may experience significant delays and business disruptions.
- Without a disposal of IT equipment policy there is a risk of misappropriation of the Shire's assets, or access to sensitive Shire information where the assets have not been disposed of securely and safely.

##### **Recommendation**

We recommend the Shire:

- Implement a Business Continuity Plan and/or an IT Disaster Recovery Plan which is subject to regular review and testing to identify any deficiencies and update the plan accordingly; and
- Implement a disposal of IT equipment policy, communicating the policy to staff and ensuring ongoing monitoring of compliance with the policy.

##### **Management Comment:**

**Responsible Officer:**

**Completion Date:**

## 5. Accounting for municipal or trust transactions

### 5.1. Scope and approach

- Reviewed all monthly reconciliations including bank, sundry debtors, sundry creditors, fixed assets, rates debtors and rateable value reconciliations ensuring correctly reconciled and reviewed;
- Reviewed and tested in detail most recent municipal and trust bank reconciliations prepared;
- Reviewed processes in respect to BAS, FBT Return and other statutory returns preparation;
- Reviewed use of reserve funds and determined whether changes in reserve purposes have been budgeted or public notice was provided;
- Reviewed trust ledger balances; and
- Reviewed policies and procedures in respect to insurance, recording claims and insuring newly acquired assets.

### 5.2. Detailed findings and recommendations

#### 5.2.1. Bank Reconciliations

##### *Finding Rating: Moderate*

During our review of October 2023 monthly bank reconciliations, we identified the following:

- Municipal bank reconciliation was manually prepared rather than being prepared within the Synergysoft accounting system;
- Outstanding items older than one month were included in the municipal bank reconciliation;
- Supporting documentation for unrepresented items not attached to the municipal, investment and Early Learning Centre bank reconciliations;
- Bendigo bank statement was not attached to the reserves bank reconciliation;
- Bank reconciliations had not been prepared within ten days of the end of month; and
- Bank reconciliations had not been completed for bank accounts with a nil balance.

##### **Implication/Risks**

Risk of material misstatement, errors or imbalances not being detected on a timely basis.

##### **Recommendation**

We recommend:

- Bank reconciliations be completed within the Synergysoft accounting system;
- Unreconciled items greater than one month old be reviewed and cleared as required;
- Supporting documentation for unrepresented items be attached to the bank reconciliation;
- All bank statements be attached to bank reconciliations;
- Bank reconciliations be completed within ten days of the end of month; and
- Bank reconciliations be completed each month for all bank accounts including those accounts with a nil balance.

##### **Management Comment:**

**Responsible Officer:**

**Completion Date:**



### **5.2.2 Sundry Debtors**

#### ***Finding Rating: Moderate***

Our review of sundry debtors identified \$152,796 out of a total of \$197,636 at 31 October 2023 were greater than 30+ days old. Of these balances, \$81,427 of sundry debtors had been outstanding for 60 days or more.

#### **Implication/Risks**

Risk of debtors not being collected on a timely basis increases the risk of the debt becoming uncollectable.

#### **Recommendation**

We recommend sundry debtors be reviewed and followed up on a regular basis to ensure the debts are paid within payment terms.

**Management Comment:**

**Responsible Officer:**

**Completion Date:**

### **5.2.3. Rates Debtors and Rateable Valuations Reconciliations**

#### ***Finding Rating: Moderate***

During our review of October 2023 monthly reconciliations, we identified the following:

- Rates debtors reconciliation had not been completed since 30 June 2023; and
- The rateable valuations reconciliation provided had not been signed by the preparer, and was not signed to evidence a review.

#### **Implication/Risks**

Risk of material misstatement or error not detected on a timely basis.

#### **Recommendation**

Reconciliations are a key control and should be completed at least a monthly basis. The reconciliation should be signed by the preparer and signed by the reviewer.

**Management Comment:**

**Responsible Officer:**

**Completion Date:**

## 6. Authorisation for incurring liabilities and making payments

### 6.1. Scope and approach

- Reviewed controls and procedures over the authorisation of purchase orders and making of payments;
- Tested sample of payments to ensure compliance with stated procedures;
- Reviewed credit card processes and procedures, testing transactions on a sample basis;
- Reviewed petty cash processes and procedures, testing transactions on a sample basis;
- Completed sample testing of asset additions and asset disposals;
- Reviewed asset capitalisation and depreciation policy and ensure compliance with stated policies; and
- Reviewed new loans received ensuring budgeted for or public notice provided.

### 6.2. Detailed findings and recommendations

#### 6.2.1. Tender Management

##### ***Finding Rating: Moderate***

During our review of tender management we found the Shire does not maintain a tender register recording the information set out in Section 17 of the *Local Government (Functions and General) Regulations 1996*.

##### **Implications / Risks**

Risk of non-compliance with Section 17 of the *Local Government (Functions and General) Regulations 1996*.

##### **Recommendation**

We recommend the Shire maintain a tender register recording the information required and the tender register be published on the Shire's website.

##### **Management Comment:**

**Responsible Officer:**

**Completion Date:**



### **6.2.2. Credit Card**

***Finding Rating: Moderate***

During our review of credit cards for the months August 2023 and October 2023 we note:

- For the month of August 2023 one cardholder's credit card statement had not been signed by the credit card holder and had not been signed to evidence independent review had been completed; and
- For the month of October 2023 the credit card statements had been signed by the cardholder however has not been signed to evidence independent review.

#### **Implications / Risks**

Risk of material misstatement or error not detected on a timely basis.

#### **Recommendation**

We recommend:

- Credit card statements be signed by the credit card holder; and
- Credit card transactions and statements be reviewed and signed to evidence the review. Reviews should be completed by an employee of a higher level than the credit card holder.

#### **Management Comment:**

**Responsible Officer:**

**Completion Date:**

### **6.2.3. Business Activity Statements and 2023 Fringe Benefits Tax Return**

***Finding Rating: Moderate***

We note the Business Activity Statements for the quarters ended 30 June 2023 and 30 September 2023, and the 2023 Fringe Benefits Tax (FBT) Return had not been lodged by the due dates.

#### **Implications / Risks**

Risk of non-compliance with the Australian Taxation lodgement and payment due dates, subjecting the Shire to late lodgement and late payment penalties, along with interest accruing on outstanding balances.

#### **Recommendation**

We recommend Business Activity Statements and the annual FBT return be lodged by the due date.

#### **Management Comment:**

**Responsible Officer:**

**Completion Date:**

## 7. Maintenance of payroll, stock control and costing

### 7.1. Scope and approach

- Completed site visit to the depot to review security over stocks held and allocation / costings of stocks used (including fuel and inventory stocks);
- Reviewed of the allocation of public works overheads, plant operating costs and administration overheads completed;
- Reviewed payroll controls and procedures to ensure effective controls are in place, and complete tests on a sample basis to ensure these controls were operating effectively;
- Reviewed procedures and policies in place in respect of human resource management legislative and compliance requirements, recruitment, performance appraisal, disciplinary and termination procedures and leave entitlements;
- Reviewed listing of leave taken by employees ensuring authorised leave forms completed; and
- Reviewed annual leave balances and identify employees with more than eight weeks annual leave.

### 7.2. Detailed findings and recommendations

#### 7.2.1. Payroll Exceptions

**Finding Rating: Moderate**

Our payroll testing identified the following exceptions:

- There was no letter of offer signed by the CEO at the time of an employee commencing employment;
- There was no documentation to support the pay rate of an employee; and
- The termination checklist was not used following an employee's resignation.

#### Implications / Risks

- Increased risk of fraud or error relating to the payroll process; and
- Risk tasks required to be undertaken following an employee's departure may not be completed on a timely basis.

#### Recommendation

We recommend the following information be retained on the employee file:

- Letter of offer including the level at which the employee has been employed. The letter should be signed by the CEO and the employee;
- Support for pay rates and changes to pay rates; and
- Termination checklist be completed for all departing employees.

**Management Comment:**

**Responsible Officer:**

**Completion Date:**



### **7.2.2. Fuel Reconciliation**

#### ***Finding Rating: Minor***

While testing the September 2023 fuel reconciliation, we noted a variance of 1,288 litres when comparing the actual fuel balance on hand of 5,000 litres to the calculated closing balance of 3,772 litres.

#### **Implications / Risks**

Risks of error or fraudulent transactions.

#### **Recommendation**

We recommend the Shire introduce a monthly tolerance variance for fuel and investigate variances above the tolerance each month.

#### **Management Comment:**

**Responsible Officer:**

**Completion Date:**

### **7.2.3 Chemicals stored at the depot**

#### ***Finding Rating: Minor***

We found:

- Chemicals at the depot were stored in a shed that is left open during the day; and
- There is no register of chemicals used.

#### **Implications / Risks**

Risk of unauthorised access to Council property.

#### **Recommendation**

We recommend:

- The shed storing the chemicals be locked during the day when the shed is not being accessed; and
- A register be maintained recording the receipt and use of the chemicals.

#### **Management Comment:**

**Responsible Officer:**

**Completion Date:**

## 8. Preparation of budgets, budget reviews, accounts and reports required by the Act or Regulations

### 8.1. Scope and approach

- Reviewed policy and procedure manual;
- Reviewed the procedures for preparation of the monthly financial statements, annual financial statements and annual Budget, including assessment of accounting policy, notes and applicable reporting requirements and efficiency of the process;
- Reviewed monthly financial statements ensuring presented to Council within two months and information contained within monthly financial statements in accordance with Regulation 34 of *Local Government (Financial Management) Regulations 1996*;
- Reviewed the mid-year budget review to ensure compliance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996* and assessment of budgetary expenditure controls in place;
- Ensured prior year audit report and management letter have been presented to audit committee and Council; and
- Reviewed compliance with Part 6 of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

### 8.2. Detailed findings and recommendations

#### 8.2.1. Fraud Management Policy

**Finding Rating: Moderate**

Our enquiries indicated the Shire does not have a Fraud Management Policy in place.

#### Implications / Risks

In the absence of a documented Fraud Management Policy and Framework, the risk of fraud related events being undetected increases.

#### Recommendation

We recommend the Shire develop and implement a Fraud Management Policy and Framework. This Framework would provide a system of detection and prevention of fraud, reporting of any fraud or suspected fraud and appropriate dealing of issues relating to fraud. Once documented, this Framework should be implemented and appropriately communicated to staff.

#### Management Comment:

Responsible Officer:

Completion Date:



### **8.2.2. Risk Management Framework, Risk Register and Risk Management Policy**

***Finding Rating: Moderate***

During our review of Risk Management documentation we found:

- The Shire does not have a Risk Management Framework or risk register in place; and
- The Risk Management Policy due to be reviewed in June 2020 had not been subsequently reviewed.

#### **Implications / Risks**

Without a Risk Management Framework, updated policies and procedures, and a risk register staff may be unaware of Council and management's expectations regarding how they manage Shire risks. This can lead to errors, fraud and/or non-compliance.

#### **Recommendation**

We recommend the Shire:

- Implement a Risk Management Framework as soon as possible;
- Develop a risk register identifying all risks the Shire is exposed to which is monitored and updated as required. Results should be reported to Council on a regular basis; and
- Review and updated the Risk Management Policy.

#### **Management Comment:**

**Responsible Officer:**

**Completion Date:**

### 8.2.3. Risk Management Policies and Procedures

#### *Finding Rating: Moderate*

While completing a review of the Shire's internal risk management policies and procedures, we noted:

A. Further Enhancement Required

The following policies and/or procedures required further enhancements:

- Long Term Financial Plan
- Contract Management Procedure.

B. No Policy or Procedure

No formal documented policies or procedures are in place in respect to:

- Petty Cash
- Staff Training
- Performance Appraisal.

C. Potential Out of Date Documents

The following policies, procedures and/or plans are potentially out of date and may require review:

Document	Due for review
Complaints Policy	June 2020
Investments and Surplus Funds Policy	June 2020
Financial Hardship Policy	June 2020
Sundry Debts	June 2020
Rating Strategy	June 2020
Use of Credit Card Policy	June 2020
Purchasing Policy	June 2020
Authority to Make Payments	June 2020
Private Works Policy	June 2020
Information and Communication Asset Management Plan	November 2018
Document	Implementation date
Asset Management Plan	November 2012
Roads and Bridges Asset Management Plan	2018
Plant Asset Management Plan	2018
Recruitment Policy	August 2020
ICT Strategic Plan 2016 – 2020	2016
IT Usage and Security	July 2015
ICT Guideline – Access	April 2017
ICT Guideline – Passwords	December 2016
ICT Data Backup and Recovery Guideline	December 2015

Our review of policies and procedures was limited to those which were provided during our onsite visit.



**Implications/Risks**

Lack of policies and/or procedures evidencing specific risks to the Shire.

In addition, outdated policies and procedures may not reflect the actual practices followed by Shire representatives.

**Recommendation**

We recommend:

- those policies and procedures highlighted at (A) above be further enhanced in accordance with our findings;
- policies and procedures be developed and implemented for those identified areas of risk highlighted at (B) above; and
- those potentially out of date policies and procedures identified at (C) above, be reviewed and updated accordingly.

**Management Comment**

**Responsible Officer:**

**Completion Date:**

#### **8.2.4. Reviews required by Local Government Regulations.**

##### ***Finding Rating: Moderate***

We found the Shire had not completed the following reviews within the required three year timeframe:

- Regulation 5 Review. The last review was completed in March 2019; and
- Regulation 17 Review. The last review was completed in December 2017.

##### **Implications / Risks**

Non-compliance with *Local Government (Financial Management) Regulations 1996*.

Non-compliance with *Local Government (Audit) Regulations 1996*.

##### **Recommendation**

We recommend the Shire complete the reviews required by the Local Government regulations within the three year timeframe.

##### **Management Comment:**

**Responsible Officer:**

**Completion Date:**

#### **8.2.5. Compliance with Local Government Regulations**

##### ***Finding Rating: Minor***

We found the following when reviewing the Shire's compliance with Local Government regulations:

- The annual report for the year ended 30 June 2023 had not been submitted to the Department within 30 days after the audit report was provided; and
- The budget for the 2023/24 year had not been uploaded to the website at the commencement of our review.

##### **Implications / Risks**

Non-compliance with Local Government Regulations.

##### **Recommendation**

We recommend the Shire:

- Ensure documents are lodged with the Department within the required timeframes; and
- Upload the annual budget to the website on a timely basis.

##### **Management Comment:**

**Responsible Officer:**

**Completion Date:**

## 9. Guidance on Risk Assessment

Risk is uncertainty about an outcome. It is the threat that an event, action or non-action could affect an organisation's ability to achieve its business objectives and execute its strategies successfully. Risk is an inherent component of all service activities and includes positive as well as negative impacts. As a result not pursuing an opportunity can also be risky. Risk types take many forms – business, economic, regulatory, investment, market, and social, just to name a few.

Risk management involves the identification, assessment, treatment and ongoing monitoring of the risks and controls impacting the organisation. The purpose of risk management is not to avoid or eliminate all risks. It is about making informed decisions regarding risks and having processes in place to effectively manage and respond to risks in pursuit of an organisation's objectives by maximising opportunities and minimising adverse effects.

Our guidance to risk classification in accordance with Risk Management- Principles and Guidelines Standard AS/ISO 31000:2018 is as follows:

Risk is the probability that an event or action may adversely affect the organisation. Risk is assessed based on the relationship between consequence and likelihood.

- Likelihood is the chance that the event may occur given knowledge of the organisation and its environment.
- Consequence is the severity of the impact that would result if the event were to occur.

Our risk rating for each finding was based on the following table:

		CONSEQUENCES		
		Insignificant	Significant	Highly Significant
LIKELIHOOD	Minor	Minor	Moderate	Moderate
	Medium	Minor	Moderate	Significant
	High	Minor	Significant	Significant

Any compliance breaches identified have been communicated within our report.



