

# SHIRE OF BOYUP BROOK

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2022

#### LOCAL GOVERNMENT ACT 1995

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#### **SHIRE'S VISION**

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

A place that is safe and secure.

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

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

**SHIRE OF BOYUP BROOK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	3,142,969	3,007,573	3,007,292
Operating grants, subsidies and contributions	9(a)	1,032,368	1,966,593	1,125,550
Fees and charges	8	1,736,814	1,741,609	1,518,125
Interest earnings	12(a)	32,100	32,364	45,205
Other revenue	12(b)	794,810	717,310	503,190
		6,739,061	7,465,449	6,199,362
<b>Expenses</b>				
Employee costs		(3,136,286)	(3,290,149)	(2,875,038)
Materials and contracts		(2,352,591)	(1,262,970)	(2,544,200)
Utility charges		(221,024)	(191,781)	(228,519)
Depreciation on non-current assets	5	(3,586,939)	(3,592,229)	(3,592,229)
Interest expenses	12(d)	(8,525)	(73,914)	(21,754)
Insurance expenses		(244,831)	(191,826)	(165,432)
Other expenditure		(345,259)	(200,916)	(251,606)
		(9,895,455)	(8,803,785)	(9,678,778)
<b>Subtotal</b>		<b>(3,156,394)</b>	<b>(1,338,336)</b>	<b>(3,479,416)</b>
Non-operating grants, subsidies and contributions	9(b)	2,659,206	2,231,091	2,661,821
		2,659,206	2,231,091	2,661,821
<b>Net result</b>		<b>(497,188)</b>	<b>892,755</b>	<b>(817,595)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(497,188)</b>	<b>892,755</b>	<b>(817,595)</b>

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

# SHIRE OF BOYUP BROOK

## FOR THE YEAR ENDED 30 JUNE 2022

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Boyup Brook controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the budget.

### 2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

#### REVENUES (CONTINUED)

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

##### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

##### FEES AND CHARGES

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

##### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

#### EXPENSES

##### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

##### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

##### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

##### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

##### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long-term investments.

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

##### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

##### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF BOYUP BROOK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		0	23,600	0
General purpose funding		3,867,689	4,675,086	3,742,447
Law, order, public safety		158,689	136,120	271,834
Health		1,108,380	1,083,330	907,844
Education and welfare		165,000	165,665	125,000
Housing		76,174	68,724	89,601
Community amenities		223,600	227,835	207,766
Recreation and culture		50,694	46,974	41,441
Transport		202,981	192,847	191,890
Economic services		107,077	118,240	110,530
Other property and services		778,777	727,028	511,009
		6,739,061	7,465,449	6,199,362
<b>Expenses excluding finance costs</b>	4(a),5,12(c)(e)(f)			
Governance		(403,128)	(320,213)	(379,473)
General purpose funding		(137,370)	(89,496)	(139,443)
Law, order, public safety		(400,084)	(321,992)	(508,331)
Health		(1,569,527)	(1,335,384)	(1,249,020)
Education and welfare		(319,914)	(246,752)	(226,309)
Housing		(152,907)	(140,118)	(140,757)
Community amenities		(469,520)	(408,938)	(348,711)
Recreation and culture		(1,117,428)	(1,056,971)	(1,162,098)
Transport		(3,976,680)	(3,765,466)	(4,312,005)
Economic services		(651,458)	(428,189)	(657,873)
Other property and services		(688,914)	(616,352)	(533,004)
		(9,886,930)	(8,729,871)	(9,657,024)
<b>Finance costs</b>	7,6(a),12(d)			
Education and welfare		0	(66,781)	(14,218)
Housing		(2,268)	(2,552)	(2,670)
Recreation and culture		(4,132)	(4,581)	(4,866)
Other property and services		(2,125)	0	0
		(8,525)	(73,914)	(21,754)
<b>Subtotal</b>		(3,156,394)	(1,338,336)	(3,479,416)
Non-operating grants, subsidies and contributions	9(b)	2,659,206	2,231,091	2,661,821
		2,659,206	2,231,091	2,661,821
<b>Net result</b>		<b>(497,188)</b>	<b>892,755</b>	<b>(817,595)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(497,188)</b>	<b>892,755</b>	<b>(817,595)</b>

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

## **KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

### **OBJECTIVE**

### **ACTIVITIES**

#### **GOVERNANCE**

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

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

#### **GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

#### **LAW, ORDER, PUBLIC SAFETY**

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

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

#### **HEALTH**

To provide an operational framework for environmental and community health

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

#### **EDUCATION AND WELFARE**

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

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

#### **HOUSING**

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

#### **COMMUNITY AMENITIES**

To provide services required by the community

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

#### **RECREATION AND CULTURE**

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

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

#### **TRANSPORT**

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

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

#### **ECONOMIC SERVICES**

To help promote the shire and its economic wellbeing

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

#### **OTHER PROPERTY AND SERVICES**

To monitor and control Shire's overheads operating accounts

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

**SHIRE OF BOYUP BROOK**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,142,969	2,961,508	3,007,292
Operating grants, subsidies and contributions		1,004,774	1,890,532	450,956
Fees and charges		1,836,814	1,741,609	1,518,125
Interest received		32,100	32,364	45,205
Goods and services tax received		359,700	0	0
Other revenue		801,352	717,310	503,190
		7,177,709	7,343,323	5,524,768
<b>Payments</b>				
Employee costs		(3,458,423)	(3,128,945)	(2,832,008)
Materials and contracts		(2,336,056)	(1,376,118)	(2,544,200)
Utility charges		(221,024)	(191,781)	(228,519)
Interest expenses		(8,525)	(76,918)	(21,754)
Insurance paid		(244,831)	(191,826)	(165,432)
Goods and services tax paid		0	(192,629)	0
Other expenditure		(345,259)	(200,916)	(251,606)
		(6,614,118)	(5,359,133)	(6,043,519)
<b>Net cash provided by (used in) operating activities</b>	3	563,591	1,984,190	(518,751)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,413,044)	(292,103)	(537,039)
Payments for construction of infrastructure	4(a)	(4,036,835)	(2,849,885)	(3,488,384)
Non-operating grants, subsidies and contributions		2,000,869	2,067,291	2,661,821
Proceeds from sale of plant and equipment	4(b)	62,500	193,782	127,714
<b>Net cash provided by (used in) investing activities</b>		(3,386,510)	(880,915)	(1,235,888)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(27,711)	(319,486)	(36,157)
Proceeds from new borrowings	6(a)	170,000	0	0
<b>Net cash provided by (used in) financing activities</b>		142,289	(319,486)	(36,157)
<b>Net increase (decrease) in cash held</b>		(2,680,630)	783,789	(1,790,796)
Cash at beginning of year		5,276,581	4,492,792	3,852,438
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,595,951</b>	<b>5,276,581</b>	<b>2,061,642</b>

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

**SHIRE OF BOYUP BROOK**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)	2,118,000	1,012,961	1,135,201
		2,118,000	1,012,961	1,135,201
<b>Revenue from operating activities (excluding rates)</b>				
Governance		0	23,600	0
General purpose funding		725,975	1,667,513	736,410
Law, order, public safety		158,689	136,120	271,834
Health		1,108,380	1,083,330	907,844
Education and welfare		165,000	165,665	125,000
Housing		76,174	68,724	89,601
Community amenities		223,600	227,835	207,766
Recreation and culture		50,694	46,974	41,441
Transport		202,981	192,847	191,890
Economic services		107,077	118,240	110,530
Other property and services		778,777	727,028	511,009
		3,597,347	4,457,876	3,193,325
<b>Expenditure from operating activities</b>				
Governance		(403,128)	(320,213)	(379,473)
General purpose funding		(137,370)	(89,496)	(139,443)
Law, order, public safety		(400,084)	(321,992)	(508,331)
Health		(1,569,527)	(1,335,384)	(1,249,020)
Education and welfare		(319,914)	(313,533)	(240,527)
Housing		(155,175)	(142,670)	(143,427)
Community amenities		(469,520)	(408,938)	(348,711)
Recreation and culture		(1,121,560)	(1,061,552)	(1,166,964)
Transport		(3,976,680)	(3,765,466)	(4,312,005)
Economic services		(651,458)	(428,189)	(657,873)
Other property and services		(691,039)	(616,352)	(533,004)
		(9,895,455)	(8,803,785)	(9,678,778)
Non-cash amounts excluded from operating activities	2(b)	3,626,984	3,263,207	3,635,260
<b>Amount attributable to operating activities</b>		(553,124)	(69,741)	(1,714,992)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		2,659,206	2,231,091	2,661,821
Payments for property, plant and equipment	4(a)	(1,413,044)	(292,103)	(537,039)
Payments for construction of infrastructure	4(a)	(4,036,835)	(2,849,885)	(3,488,384)
Proceeds from disposal of assets	4(b)	62,500	193,782	127,714
		(2,728,173)	(717,115)	(1,235,888)
<b>Amount attributable to investing activities</b>		(2,728,173)	(717,115)	(1,235,888)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(27,711)	(319,486)	(36,157)
Proceeds from new borrowings	6(a)	170,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(138,703)	(137,392)	(19,000)
Transfers from cash backed reserves (restricted assets)	7(a)	135,997	354,161	0
<b>Amount attributable to financing activities</b>		139,583	(102,717)	(55,157)
<b>Budgeted deficiency before imposition of general rates</b>		(3,141,714)	(889,573)	(3,006,037)
<b>Estimated amount to be raised from general rates</b>	1	3,141,714	3,007,573	3,006,037
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	0	2,118,000	0

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

**SHIRE OF BOYUP BROOK**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

		2021/22	2020/21	2020/21
	NOTE	Budget	Actual	Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
	2	2,118,000	1,012,961	1,135,201
		2,118,000	1,012,961	1,135,201
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	1(c)	1,255	0	1,255
Operating grants, subsidies and contributions	9(a)	1,032,368	1,966,593	1,125,550
Fees and charges	8	1,736,814	1,741,609	1,518,125
Interest earnings	12(a)	32,100	32,364	45,205
Other revenue	12(b)	794,810	717,310	503,190
		3,597,347	4,457,876	3,193,325
<b>Expenditure from operating activities</b>				
Employee costs		(3,136,286)	(3,290,149)	(2,875,038)
Materials and contracts		(2,352,591)	(1,262,970)	(2,544,200)
Utility charges		(221,024)	(191,781)	(228,519)
Depreciation on non-current assets	5	(3,586,939)	(3,592,229)	(3,592,229)
Interest expenses	12(d)	(8,525)	(73,914)	(21,754)
Insurance expenses		(244,831)	(191,826)	(165,432)
Other expenditure		(345,259)	(200,916)	(251,606)
		(9,895,455)	(8,803,785)	(9,678,778)
Non-cash amounts excluded from operating activities	2(b)	3,626,984	3,263,207	3,635,260
<b>Amount attributable to operating activities</b>		(553,124)	(69,741)	(1,714,992)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	2,659,206	2,231,091	2,661,821
Payments for property, plant and equipment	4(a)	(1,413,044)	(292,103)	(537,039)
Payments for construction of infrastructure	4(a)	(4,036,835)	(2,849,885)	(3,488,384)
Proceeds from disposal of assets	4(b)	62,500	193,782	127,714
<b>Amount attributable to investing activities</b>		(2,728,173)	(717,115)	(1,235,888)
<b>Amount attributable to investing activities</b>		(2,728,173)	(717,115)	(1,235,888)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(27,711)	(319,486)	(36,157)
Proceeds from new borrowings	6(b)	170,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(138,703)	(137,392)	(19,000)
Transfers from cash backed reserves (restricted assets)	7(a)	135,997	354,161	0
<b>Amount attributable to financing activities</b>		139,583	(102,717)	(55,157)
<b>Budgeted deficiency before general rates</b>		(3,141,714)	(889,573)	(3,006,037)
<b>Estimated amount to be raised from general rates</b>	1(a)	3,141,714	3,007,573	3,006,037
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	2,118,000	0

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



SHIRE OF BOYUP BROOK  
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FOR THE YEAR ENDED 30 JUNE 2022

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SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
General Rate - GRV	0.139717	298	3,444,870	481,306	0	0	481,306	460,579	460,579
<b>Unimproved valuations</b>									
General Rate - UV	0.007182	546	309,488,997	2,222,749	1,350	0	2,224,099	2,173,755	2,170,963
<b>Sub-Totals</b>		844	312,933,867	2,704,055	1,350	0	2,705,405	2,634,334	2,631,542
<b>Minimum</b>									
<b>Minimum payment</b>									
\$									
<b>Gross rental valuations</b>									
General Rate - GRV	1,041	51	236,247	53,040	0	0	53,040	50,745	50,745
<b>Unimproved valuations</b>									
General Rate - UV	941	409	34,399,910	384,869	0	0	384,869	324,000	324,000
<b>Sub-Totals</b>		460	34,636,157	437,909	0	0	437,909	374,745	374,745
		1,304	347,570,024	3,141,964	1,350	0	3,143,314	3,009,079	3,006,287
Waivers and write-offs							(250)	(310)	(250)
Concessions (Refer note 1(e))							(1,350)	(1,196)	0
<b>Total amount raised from general rates</b>							3,141,714	3,007,573	3,006,037
Ex gratia rates							1,255	0	1,255
<b>Total rates</b>							3,142,969	3,007,573	3,007,292

All land (other than exempt land) in the Shire of Boyup Brook is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Boyup Brook.

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	11-10-2021	0	0.0%	7.0%
<b>Option Two</b>				
First instalment	11-10-2021	0	3.0%	7.0%
Second instalment	11-12-2021	0	3.0%	7.0%
Third instalment	11-02-2022	0	3.0%	7.0%
Fourth instalment	11-04-2022	0	3.0%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan interest earned	3,000	3,849	2,800
Unpaid rates and service charge interest earned	21,400	21,741	21,415
	24,400	25,590	24,215

SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates	Concession	50%		\$ (1,350)	\$ (1,196)	\$	0 Three (3) Boyup Brook properties straddle the Shire of Donnybrook-Balingup (SD-B) Boundary.	So as not to require the property owners to pay two sets of full rates.
General Rates	"Waiver"			(250)	(310)	(250)	Write-off of small balances	To write-off small balances that would not be economical to pursue recovery of
				(1,600)	(1,506)	(250)		

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted	3	222,916	2,247,915	59,999
Cash and cash equivalents - restricted	3	2,373,035	3,028,666	2,001,643
Receivables		378,790	861,567	521,806
Inventories		17,056	17,056	30,260
Biological Assets - Rylington park		480,894	480,894	0
		3,472,691	6,636,098	2,613,708

Less: current liabilities

Trade and other payables		(327,094)	(689,276)	(580,050)
Contract liabilities		0	(685,931)	0
Long term borrowings	6	(56,914)	(20,178)	(38,125)
Employee provisions		(339,004)	(339,004)	(413,829)
		(723,012)	(1,734,389)	(1,032,004)

Net current assets

		2,749,679	4,901,709	1,581,704
Less: Total adjustments to net current assets	2.(c)	(2,749,679)	(2,783,709)	(1,581,704)
Net current assets used in the Rate Setting Statement		0	2,118,000	0

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2. NET CURRENT ASSETS (CONTINUED)**

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

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(b) Operating activities excluded from budgeted deficiency**

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

**Adjustments to operating activities**

Add: Depreciation on assets  
 Movement in inventory (current)  
 Movement in accrued interest expense  
 Movement in accrued expenses  
 Movement in accrued wages  
 Movement in non-current pensioner deferred rates  
 Movement in non-current employee provisions  
 Movement in current employee provisions associated with restricted cash

**Non cash amounts excluded from operating activities**

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
5	3,586,939	3,592,229	3,592,229
	0	5,704	0
	0	(3,004)	0
	0	60,491	0
	0	(134,085)	0
	0	(8,216)	0
	40,045	4,714	43,031
	0	(254,626)	0
	3,626,984	3,263,207	3,635,260

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

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - restricted reserves  
 Less: Current assets Inventory and stock held  
 Less: Current assets Accrued income  
 Add: Current liabilities not expected to be cleared at end of year  
     - Current portion of borrowings  
     - Accrued interest on loans  
     - Accrued salaries & wages  
     - Accrued expense  
     - Employee benefit provisions

**Total adjustments to net current assets**

7	(2,373,035)	(2,370,329)	(1,994,133)
	(497,950)	(497,950)	(30,260)
		0	(6,542)
	56,914	20,178	38,125
	2,392	2,392	5,396
	0	0	134,085
	62,000	62,000	16,999
	0	0	254,626
	(2,749,679)	(2,783,709)	(1,581,704)

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2 (d) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Boyup Brook becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**PREPAID RATES**

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

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Superannuation**

The Shire of Boyup Brook contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Boyup Brook contributes are defined contribution plans.

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e., impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**3. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	63,771	1,947,108	2,061,642
Term deposits	2,532,180	3,329,473	0
<b>Total cash and cash equivalents</b>	<b>2,595,951</b>	<b>5,276,581</b>	<b>2,061,642</b>
Held as			
- Unrestricted cash and cash equivalents	222,916	2,247,915	59,999
- Restricted cash and cash equivalents	2,373,035	3,028,666	2,001,643
	2,595,951	5,276,581	2,061,642
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,373,035	3,028,666	2,001,643
	2,373,035	3,028,666	2,001,643
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	2,373,035	2,370,329
Contract liabilities		0	658,337
Unspent non-operating grants, subsidies and contribution liabilities		0	0
		2,373,035	3,028,666
		3,028,666	2,001,643
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(497,188)	892,755	(817,595)
Depreciation	5	3,586,939	3,592,229
(Increase)/decrease in receivables		482,777	(342,349)
(Increase)/decrease in inventories		0	5,704
Increase/(decrease) in payables		(362,182)	109,294
Increase/(decrease) in contract liabilities		(685,931)	(136,206)
Increase/(decrease) in employee provisions		40,045	(69,946)
Non-operating grants, subsidies and contributions		(2,000,869)	(2,067,291)
<b>Net cash from operating activities</b>		<b>563,591</b>	<b>1,984,190</b>
		1,984,190	(518,751)

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short-term borrowings in current liabilities in Note 2 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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



**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**4. FIXED ASSETS**

**(a) Acquisition of Assets**

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

Asset class	Reporting program											2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Land - freehold land	0	0	0	0	0	0	0	0	0	0	170,000	170,000	0	0
Buildings	0	0	0	0	0	0	0	135,644	0	108,900	70,000	314,544	90,742	104,539
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0	16,750	30,000
Plant and equipment	0	0	0	0	0	0	0	7,500	789,500	0	131,500	928,500	184,611	402,500
	0	0	0	0	0	0	0	143,144	789,500	108,900	371,500	1,413,044	292,103	537,039
<i>Infrastructure</i>														
Infrastructure - roads	0	0	0	0	0	0	0	2,467,451	0	0	0	2,467,451	1,680,510	2,313,365
Infrastructure - footpaths	0	0	0	0	0	0	0	143,850	0	0	0	143,850	0	72,000
Infrastructure - drainage	0	0	0	0	0	0	0	49,875	0	0	0	49,875	85,356	0
Infrastructure - parks & ovals	0	0	0	0	0	0	0	11,300	0	0	0	11,300	4,000	80,000
Infrastructure - bridges	0	0	0	0	0	0	0	0	170,000	0	0	170,000	722,000	949,290
Infrastructure - other	0	0	0	0	0	0	0	0	49,575	621,820	25,000	696,395	224,508	73,729
Infrastructure - recreation	0	0	0	0	0	0	0	497,964	0	0	0	497,964	133,511	0
	0	0	0	0	0	0	0	509,264	2,880,751	621,820	25,000	4,036,835	2,849,885	3,488,384
<b>Total acquisitions</b>	0	0	0	0	0	0	0	652,408	3,670,251	730,720	396,500	5,449,879	3,141,988	4,025,423

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Housing	0	0	0	0	140,000	140,000	0	0	0	0	0	0
Recreation and culture	0	0	0	0	0	0	0	0	12,000	12,000	0	0
Transport	62,500	62,500	0	0	53,782	53,782	0	0	115,714	115,714	0	0
	62,500	62,500	0	0	193,782	193,782	0	0	127,714	127,714	0	0
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Buildings	0	0	0	0	140,000	140,000	0	0	0	0	0	0
Plant and equipment	62,500	62,500	0	0	53,782	53,782	0	0	127,714	127,714	0	0
	62,500	62,500	0	0	193,782	193,782	0	0	127,714	127,714	0	0

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks & ovals
Infrastructure - bridges
Infrastructure - other
Infrastructure - recreation

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
28,415	28,415	28,415
19,000	24,290	24,290
21,955	21,955	21,955
48,055	48,055	48,055
26,115	26,115	26,115
371,539	371,539	371,539
2,652,150	2,652,150	2,652,150
166,625	166,625	166,625
253,085	253,085	253,085
<b>3,586,939</b>	<b>3,592,229</b>	<b>3,592,229</b>
250,604	250,604	250,604
8,975	14,150	14,150
303,550	303,665	303,665
1,647,515	1,647,515	1,647,515
17,255	17,255	17,255
271,780	271,780	271,780
50,030	50,030	50,030
645,550	645,550	645,550
225,440	225,440	225,440
166,240	166,240	166,240
<b>3,586,939</b>	<b>3,592,229</b>	<b>3,592,229</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Buildings	15 to 85 years
Furniture and equipment	2 to 10 years
Plant and equipment	5 to 25 years
Infrastructure - roads formation	not depreciated
pavement seal	77 years
- bituminous seals	20 years
- asphalt surfaces	20 years
Gravel roads	
- formation	not depreciated
- pavement	77 years
Infrastructure - footpaths	75 - 85 Years
Infrastructure - drainage	40 - 80 Years
Infrastructure - parks & ovals	10 - 85 Years
Infrastructure - bridges	60 - 90 Years
Infrastructure - other	10 - 85 Years
Infrastructure - recreation	10 - 85 Years

**AMORTISATION**

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

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

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

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan			Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21
	Number	Institution	Interest Rate	Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	Principal 1 July 2020	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2021	Actual Interest Repayments	Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>																		
Aged Accommodation	118	WATC	4.80%	0	0	0	0	0	300,446	0	(300,446)	0	(66,781)	300,446	0	(17,117)	283,329	(14,217)
<b>Housing</b>																		
Staff House	115	WATC	5.88%	40,324	0	(7,158)	33,166	(2,268)	47,079	0	(6,755)	40,324	(2,552)	47,079	0	(6,755)	40,324	(2,670)
<b>Recreation and culture</b>																		
Swimming Pool	114	WATC	5.89%	73,357	0	(13,019)	60,338	(4,132)	85,642		(12,285)	73,357	(4,581)	85,642	0	(12,285)	73,357	(4,867)
<b>Other property and s</b>																		
Land Acquisition	119	WATC	2.5%	0	170,000	(7,534)	162,466	(2,125)	0	0	0	0	0	0	0	0	0	0
				113,681	170,000	(27,711)	255,970	(8,525)	433,167	0	(319,486)	113,681	(73,914)	433,167	0	(36,157)	397,010	(21,754)

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Land Acquisition	WATC*	Debenture	10	2.5%	\$ 170,000	\$ 23,189	\$ 170,000	\$ 0
					170,000	23,189	170,000	0

\* Western Australian Treasury Corporation.

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	255,970	113,681	397,010

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**7. CASH BACKED RESERVES**

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

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
(a) Reserve's cash backed - Leave reserve	\$ 122	\$ 33,363	\$ 0	\$ 33,485	\$ 122	\$ 0	\$ 0	\$ 122	\$ 121	\$ 1	\$ 0	\$ 122
(b) Plant reserve	148,497	75,483	0	223,980	148,275	222	0	148,497	148,325	1,464	0	149,789
(c) Building reserve	707,055	26,661	0	733,716	705,999	1,056	0	707,055	706,235	6,970	0	713,205
(d) Community housing reserve	213,727	451	0	214,178	79,999	133,728	0	213,727	80,026	790	0	80,816
(e) Emergency reserve	12,358	26	0	12,384	12,340	18	0	12,358	12,343	121	0	12,464
(f) Insurance claim reserve	15,059	32	0	15,091	15,037	22	0	15,059	15,042	148	0	15,190
(g) Other recreation reserve	50,063	106	0	50,169	49,988	75	0	50,063	50,005	494	0	50,499
(h) Commercial reserve	447,183	944	0	448,127	446,515	668	0	447,183	446,665	4,408	0	451,073
(i) Bridge's reserve	154	0	0	154	154	0	0	154	154	2	0	156
(j) Aged accommodation reserve	27,841	59	0	27,900	381,518	484	(354,161)	27,841	381,646	3,767	0	385,413
(k) Road contributions reserve	28,330	60	0	28,390	28,288	42	0	28,330	28,298	279	0	28,577
(l) IT/Office equipment reserve	39,527	83	0	39,610	39,468	59	0	39,527	39,481	390	0	39,871
(m) Civic receptions reserve	16,612	35	0	16,647	16,587	25	0	16,612	16,593	164	0	16,757
(n) Unspent grants reserve	78	0	0	78	78	0	0	78	78	1	0	79
(o) Unspent community grants reserve	121	0	0	121	121	0	0	121	121	1	0	122
(p) Rylington park working capital reserve	250,774	529	(85,997)	165,306	250,398	376	0	250,774	0	0	0	0
(q) Rylington park community projects reserve	412,828	871	(50,000)	363,699	412,211	617	0	412,828	50,000	0	0	50,000
	2,370,329	138,703	(135,997)	2,373,035	2,587,098	137,392	(354,161)	2,370,329	1,975,133	19,000	0	1,994,133

**(b) Cash Backed Reserves - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

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

## 8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	19,000	14,268	16,330
Law, order, public safety	6,900	7,621	6,180
Health	1,108,380	1,083,330	907,844
Education and welfare	165,000	165,665	125,000
Housing	67,512	67,708	89,366
Community amenities	219,400	222,445	204,004
Recreation and culture	41,478	46,226	40,941
Transport	1,000	1,353	3,050
Economic services	93,977	104,614	102,105
Other property and services	14,167	28,379	23,305
	1,736,814	1,741,609	1,518,125

## 9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
Governance	0	23,600	0
General purpose funding	673,620	1,620,882	673,620
Law, order, public safety	151,789	128,499	265,654
Housing	8,662	1,016	235
Recreation and culture	9,216	747	500
Transport	174,581	164,030	160,040
Economic services	13,100	13,626	8,425
Other property and services	1,400	14,193	17,076
	1,032,368	1,966,593	1,125,550
<b>(b) Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	0	0	31,700
Recreation and culture	192,221	4,000	0
Transport	1,945,165	2,227,091	2,630,121
Economic services	521,820	0	0
	2,659,206	2,231,091	2,661,821
Total grants, subsidies and contributions	3,691,574	4,197,684	3,787,371

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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



SHIRE OF BOYUP BROOK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Elected member R Walker</b>			
President's allowance	10,280	10,280	10,280
Meeting attendance fees	16,795	14,640	16,795
Annual allowance for ICT expenses	1,440	1,280	1,440
	28,515	26,200	28,515
<b>Elected member H O'Connell</b>			
Deputy President's allowance	2,570	2,570	2,570
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	3,574	2,925	3,574
	15,979	14,390	15,979
<b>Elected member Sarah Alexander</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	549	449	549
	10,384	9,344	10,384
<b>Elected member Steele Alexander</b>			
Meeting attendance fees	8,395	5,159	0
Annual allowance for ICT expenses	1,440	867	0
Travel and accommodation expenses	507	0	0
	10,342	6,026	0
<b>Elected member P Kaltenrieder</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	585	479	585
	10,420	9,374	10,420
<b>Elected member D King</b>			
Meeting attendance fees	8,395	5,159	0
Annual allowance for ICT expenses	1,440	867	0
Travel and accommodation expenses	929	415	0
	10,764	6,441	0
<b>Elected member K Moir</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	566	463	566
	10,401	9,358	10,401
<b>Elected member A Price</b>			
Meeting attendance fees	8,395	7,615	8,395
Annual allowance for ICT expenses	1,440	1,280	1,440
Travel and accommodation expenses	90	73	90
	9,925	8,968	9,925
<b>Elected member E Rear</b>			
Meeting attendance fees	0	165	8,395
Annual allowance for ICT expenses	0	28	1,440
Travel and accommodation expenses	0	0	507
	0	193	10,342
<b>Elected member T Oversby</b>			
Meeting attendance fees	0	4,506	8,395
Annual allowance for ICT expenses	0	757	1,440
Travel and accommodation expenses	0	761	929
	0	6,024	10,764
<b>Total Elected Member Remuneration</b>	106,730	96,318	106,730
President's allowance	10,280	10,280	10,280
Deputy President's allowance	2,570	2,570	2,570
Meeting attendance fees	75,560	67,704	75,560
Annual allowance for ICT expenses	11,520	10,199	11,520
Travel and accommodation expenses	6,800	5,565	6,800
	106,730	96,318	106,730

## 12. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

Investments			
- Reserve funds	5,000	3,824	19,000
- Other funds	2,700	2,950	1,990
Other interest revenue (refer note 1b)	24,400	25,590	24,215
	32,100	32,364	45,205

#### (b) Other revenue

Reimbursements and recoveries	34,560	50,430	39,053
Other	760,250	666,880	464,137
	794,810	717,310	503,190

### The net result includes as expenses

#### (c) Auditors remuneration

Audit services	35,000	30,000	22,500
Other services	0	0	1,600
	35,000	30,000	24,100

#### (d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	8,525	73,914	21,754
	8,525	73,914	21,754

#### (e) Write offs

General rate	250	310	250
	250	310	250

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	5,000	3,824	19,000
- Other funds	2,700	2,950	1,990
Other interest revenue (refer note 1b)	24,400	25,590	24,215
	32,100	32,364	45,205
<b>(b) Other revenue</b>			
Reimbursements and recoveries	34,560	50,430	39,053
Other	760,250	666,880	464,137
	794,810	717,310	503,190
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	35,000	30,000	22,500
Other services	0	0	1,600
	35,000	30,000	24,100
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	8,525	73,914	21,754
	8,525	73,914	21,754
<b>(e) Write offs</b>			
General rate	250	310	250
	250	310	250

**SHIRE OF BOYUP BROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**13. MAJOR LAND TRANSACTIONS**

It is not anticipated the Shire will be involved in any major land transactions during 2021/22.

**14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated the Shire will be involved in any trading undertakings or major trading undertakings during 2021/22.

SHIRE OF BOYUP BROOK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
**15. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2021/22.

## 16. TRUST FUNDS

It is not anticipated the Shire will have funds held in Trust as at 30 June 2022.

**17. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

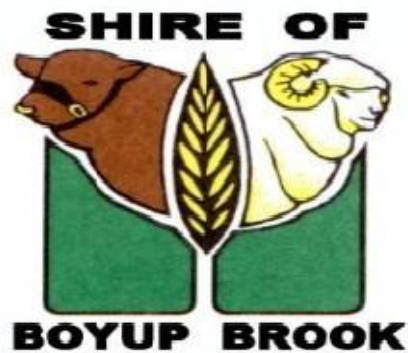
All figures shown in this statement are rounded to the nearest dollar.

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.



**ADOPTED BUDGET**

**DETAILED OPERATING  
AND NON-OPERATING  
SCHEDULES**

**2021-2022**



**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L	JOB		Income	Expenditure
<b>Proceeds Sale of Assets</b>				
123001		Proceeds Sale of Assets	(\$62,500)	\$0
092010		Proceeds - Sale of Land/Buildings	\$0	\$0
<b>PROCEEDS FROM SALE OF ASSETS</b>			<b>(\$62,500)</b>	<b>\$0</b>
<b>Written Down Value</b>				
		Written Down Value - Works Plant	\$0	\$62,500
<b>Sub Total - WDV ON DISPOSAL OF ASSET</b>			<b>\$0</b>	<b>\$62,500</b>
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>			<b>(\$62,500)</b>	<b>\$62,500</b>
<b>Total - OPERATING STATEMENT</b>				
			<b>(\$62,500)</b>	<b>\$62,500</b>

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**

**2021-22**

**Income Expenditure**

G/L JOB

**RATES**

**OPERATING EXPENDITURE**

031103	Rates Administration Activity Costs	\$0	\$107,765
031101	Collection Costs	\$0	\$5,000
031100	Valuation Charges	\$0	\$17,160
031102	Search Costs	\$0	\$300

**Sub Total - GENERAL RATES OP EXP** \$0 \$130,225

**OPERATING INCOME**

031001	Rates - GRV	(\$481,306)	\$0
031002	Rates - UV	(\$2,222,749)	\$0
031003	Rates - GRV - Minimum	(\$53,040)	\$0
031004	Rates - UV - Minimum	(\$384,869)	\$0
031006	Rates - Ex-Gratia Rates	(\$1,255)	\$0
031013	Rates Administration Fee	\$0	\$0
031005	Rates - Instalment Interest	(\$3,000)	\$0
031007	Rates - Non-Payment Penalty - LG	(\$20,700)	\$0
01023	Pensioner Deferred Rate Interest	\$0	\$0
031008	Rates - Rate Enquiries	(\$10,000)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	\$0
031010	Rates - Reimbursements	(\$5,000)	\$0
031011	Rates - Penalty Interest - DFES	(\$700)	\$0
031012	Rates - Rates Interims	\$0	\$0
031104	Rates Written Off	\$250	\$0

**Sub Total - GENERAL RATES OP INC** (\$3,186,369) \$0

**Total - GENERAL RATES** (\$3,186,369) \$130,225

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L    JOB

**OTHER GENERAL-PURPOSE FUNDING**

**OPERATING EXPENDITURE**

032100	General Purpose Funding - Administration Allocated	\$0	\$7,145
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<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>		\$0	\$7,145
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**OPERATING INCOME**

032001	General Purpose Grants Federal Commission (OP)	(\$343,310)	\$0
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032002	General Purpose Grants Federal - Roads (OP)	(\$330,310)	\$0
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032003	General Purpose Funding - Interest on Investments - Municipal Account	(\$700)	\$0
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032004	Interest on Investments - Reserves Account	(\$5,000)	\$0
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032006	General Purpose Funding - Interest on Investments - Medical Funds	\$0	\$0
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032007	General Purpose Funding - Interest on Investments - Business Online	(\$1,000)	\$0
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032008	General Purpose Funding - Interest on Investments - Short Term Depos	(\$1,000)	\$0
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<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>		(\$681,320)	\$0
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<b>Total - OTHER GENERAL-PURPOSE FUNDING</b>		(\$681,320)	\$7,145
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<b>Total - GENERAL PURPOSE FUNDING</b>		(\$3,867,689)	\$137,370
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**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**MEMBERS OF COUNCIL**

**OPERATING EXPENDITURE**

041100	Members - Sitting Fees.	\$0	\$75,560
041119	Website Expenses	\$0	\$3,500
041101	Members - Training Costs	\$0	\$10,800
041102	Members - Travelling Costs	\$0	\$6,800
041103	Members - Telecommunications Reimbursements	\$0	\$11,520
041104	Members - Other Expenses	\$0	\$4,400
041105	Members - Conferences/Seminars Costs	\$0	\$15,850
041106	Members - President's Allowance	\$0	\$10,280
041107	Members - Deputy President's Allowance	\$0	\$2,570
041108	Members - Council Chamber Expenses	\$0	\$1,050
041109	Members - Refreshments & Receptions	\$0	\$17,181
041110	Members - Bunbury Wellington GOC Projects	\$0	\$0
041111	Members - Insurance Costs for Members	\$0	\$5,904
041112	Members - Subscriptions	\$0	\$8,835
041113	Members - Election Expenses	\$0	\$4,400
041114	Members - Donations	\$0	\$48,200
041118	ICT - Councillors	\$0	\$2,640
041120	Warren Blackwood Alliance Expenses	\$0	\$30,000
041150	Members - Admin Allocation	\$0	\$57,455
041190	Depreciation - Membership	\$0	\$0

**Sub Total - MEMBERS OF COUNCIL OP/EXP**

\$0 \$316,945

**OPERATING INCOME**

041001	Members - Reimbursements Income	\$0	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0
041003	Other Governance - Other Minor Income	\$0	\$0
041004	Members - Operating Grants and Contributions	\$0	\$0

**Sub Total - MEMBERS OF COUNCIL OP/INC**

\$0 \$0

**Total - MEMBERS OF COUNCIL**

\$0 \$316,945

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L    JOB

**GOVERNANCE**

**OPERATING EXPENDITURE**

042100            Other Governance - Admin Allocated

\$0            \$86,183

**Sub Total - GOVERNANCE - GENERAL OP/EXP**

\$0            \$86,183

**OPERATING INCOME**

**Sub Total - GOVERNANCE - GENERAL OP/INC**

\$0            \$0

**Total - GOVERNANCE - GENERAL**

\$0            \$86,183

**Total - GOVERNANCE**

**\$0            \$403,128**

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**

**2021-22**

**Income Expenditure**

G/L JOB

**LAW, ORDER AND PUBLIC SAFETY**

**FIRE PREVENTION**

**OPERATING EXPENDITURE**

051109	ESL - Insurances Fire Appliances and Personnel	\$0	\$36,256
051112	Fire Prevention and Support	\$0	\$16,060
051101	Fire Break Inspection Expenses	\$0	\$3,540
051102	Fire Hazard Reductions Expenses	\$0	\$6,881
051104	Minor Fire Plant & Equipment Purchases non-ESL	\$0	\$400
051105	Fire Plant & Equipment Maintenance - Non-ESL	\$0	\$500
051106	ESL - Fire Vehicle Maintenance Costs	\$0	\$11,010
051107	ESL - Brigade Utilities, rates and taxes	\$0	\$275
051108	ESL - Other Goods & Services relating to Fires	\$0	\$2,200
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$0	\$5,000
051114	ESL - Land & Building Maintenance	\$0	\$770
051115	ESL - Clothing and Accessories	\$0	\$40,000
051116	ESL - Plant and Equipment Maintenance	\$0	\$1,500
051117	BFRC - Bushfire Risk Planning	\$0	\$1,458
051118	DFES Fire Defence Grant Expenses	\$0	\$13,520
051120	Bush Fire - Mitigation Activity Funded	\$0	\$66,411
051150	Admin Allocation - Fire Control	\$0	\$57,455
051190	Depreciation - Fire Control	\$0	\$670

**Sub Total - FIRE PREVENTION OP/EXP** \$0 \$263,906

**OPERATING INCOME**

051001	Fire Infringements/Fines Income	(\$500)	\$0
051002	Sale of Fire Maps Income	(\$100)	\$0
051004	ESL - Funding Operating Grant Income	(\$151,789)	\$0

**Sub Total - FIRE PREVENTION OP/INC** (\$152,389) \$0

**Total - FIRE PREVENTION** (\$152,389) \$263,906

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**ANIMAL CONTROL**

**OPERATING EXPENDITURE**

052100	Ranger Services Operation Costs	\$0	\$2,100
052005	Trap Hire Refunds	\$0	\$50
052101	Ranger Vehicle Operating Expenses	\$0	\$3,450
052102	Dog License Discs Costs	\$0	\$250
052103	Other Control Expenses	\$0	\$1,748
052104	Animal Impounding Costs	\$0	\$5,000
052109	Cat License Tags Expense	\$0	\$100
052110	Ranger Services Salary Super and Employee Costs	\$0	\$52,271
052150	Admin Allocation - Animal Control	\$0	\$21,582
052190	Depreciation	\$0	\$400

**Sub Total - ANIMAL CONTROL OP/EXP** \$0 \$86,951

**OPERATING INCOME**

052001	Animal Fines & Penalties Income	\$0	\$0
052002	Animal Impounding Fees Income	(\$300)	\$0
052003	Dog Registrations Charges	(\$6,000)	\$0
052004	Cat Registration Charges	\$0	\$0
052006	Animal Control Income - Grant	\$0	\$0
052105	Trap Hire Income	\$0	\$0

**Sub Total - ANIMAL CONTROL OP/INC** (\$6,300) \$0

**Total - ANIMAL CONTROL** (\$6,300) \$86,951

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**OTHER LAW ORDER & PUBLIC SAFETY**

**OPERATING EXPENDITURE**

053100	Local Emergency Management Committee Expenses	\$0	\$300
053150	Administration Allocated - Emergency Mgt	\$0	\$21,582
053190	Depreciation	\$0	\$27,345

**Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP** \$0 \$49,227

**OPERATING INCOME**

053002	Non-Operating Grants CCTV	\$0	\$0
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**Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC** \$0 \$0

**Total - OTHER LAW ORDER PUBLIC SAFETY** \$0 \$49,227

**Total - LAW ORDER & PUBLIC SAFETY** **(\$158,689)** **\$400,084**



**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**HEALTH FAMILY STOP CENTRE**

**OPERATING EXPENDITURE**

071100	B0101	Family Stop Centre - Operation	\$0	\$11,766
071150		Admin Allocated - Family Stop Centre	\$0	\$14,437
071190		Depreciation - Family Stop Centre	\$0	\$3,700

**Sub Total - HEALTH FAMILY STOP OP/EXP** \$0 \$29,903

**OPERATING INCOME**

**Sub Total - HEALTH FAMILY STOP OP/INC** \$0 \$0

**Total - HEALTH FAMILY STOP** \$0 \$29,903

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**HEALTH ADMINISTRATION & INSPECTION**

**OPERATING EXPENDITURE**

072100	Health Administration Services Expenses	\$0	\$32,250
072101	Other Health Administration Expenses	\$0	\$150
072102	Provision for Leave Accruals	\$0	\$0
072103	Health Administration Superannuation	\$0	\$3,630
072150	Admin Allocation - Other Health	\$0	\$14,437

**Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP** \$0 \$50,467

**OPERATING INCOME**

072001	Food Stall Permit Charges	\$0	\$0
072002	Temporary Camping Site Permit Charges	(\$100)	\$0
072003	Food Business Registration Fee	(\$883)	\$0
072004	Annual Inspections	\$0	\$0
072005	Lodging House Registration Fees	(\$306)	\$0

**Sub Total - HEALTH ADMIN AND INSPECTION OP/INC** (\$1,289) \$0

**Total - HEALTH ADMIN AND INSPECTION** (\$1,289) \$50,467

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**OTHER HEALTH - MEDICAL SERVICES**

**OPERATING EXPENDITURE**

074100	B0105	Housing General Practitioner - Medical Service	\$0	\$13,963
074102		Boyup Brook Medical Services Building Costs	\$0	\$26,705
074104		Medical Services - General Practitioners Vehicle	\$0	\$0
074101		Medical Services General Operations	\$0	\$9,810
074103		Medical Service Employee Costs	\$0	\$1,015,818
074105		Postage, Printing & Stationery	\$0	\$4,600
074106		Medical Ctr - Telephones	\$0	\$6,900
074107		Medical Ctr - Subscriptions	\$0	\$5,971
074108		Medical Ctr - Insurances	\$0	\$16,508
074109		Medical Bank Fees	\$0	\$950
074110		Medical Ctr - Computer Expenses	\$0	\$29,936
074111		Medical Ctr - Medical Supplies & Equipt	\$0	\$23,100
074112		Medical Ctr - Locum Doctor	\$0	\$48,600
074113		Medical Ctr - Superannuation	\$0	\$117,270
074114		Medical Ctr - Training	\$0	\$2,500
074115		Medical Ctr - Sundry Expenses	\$0	\$12,100
074116		Medical Service Provision for Leave Accruals	\$0	\$31,245
074117		Medical - Fringe Benefit Tax	\$0	\$2,520
074118		Medical Employee (Packaging) Costs	\$0	\$1,200
074150		Admin Allocated - Boyup Brook Medical Services	\$0	\$64,601
074191		Depreciation - Medical Centre	\$0	\$8,500
074190		Depreciation - Housing GP - 5 Rogers Ave	\$0	\$6,800

**Sub Total - PREVENTIVE SRVS - OP/EXP** \$0 \$1,449,597

**OPERATING INCOME**

074001		Surgery Turnover	(\$1,100,000)	\$0
074002		Surgery Rental Income	(\$7,091)	\$0

**Sub Total - PREVENTIVE SRVS - OP/INC** (\$1,107,091) \$0

**Total - PREVENTIVE SERVICES** (\$1,107,091) \$1,449,597

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L	JOB	Income	Expenditure
<b>PREVENTIVE SERVICE - OTHER</b>			
<b>OPERATING EXPENDITURE</b>			
073100	Analytical Expenses	\$0	\$475
<b>Sub Total - PREVENTIVE SRVS - OTHER OP/EXP</b>		\$0	\$475
<b>Total - PREVENTIVE SERVICES - OTHER</b>		\$0	\$475
<b>OTHER HEALTH</b>			
<b>OPERATING EXPENDITURE</b>			
075100	Ambulance Centre Operation	\$0	\$24,648
075150	Admin Allocated - Other Health	\$0	\$14,437
<b>Sub Total - OTHER HEALTH OP/EXP</b>		\$0	\$39,085
<b>OPERATING INCOME</b>			
<b>Sub Total - OTHER HEALTH OP/INC</b>		\$0	\$0
<b>Total - OTHER HEALTH</b>		\$0	\$39,085
<b>Total - HEALTH</b>		<b>(\$1,108,380)</b>	<b>\$1,569,527</b>

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**OTHER EDUCATION**

**OPERATING EXPENDITURE**

081100	Community Resource Centre	\$0	\$4,745
081101	Rylington Park Farm Complex	\$0	\$0
081102	Donations - Other Education	\$0	\$250
081103	Early Learning Centre - Employee Costs	\$0	\$201,036
081104	Early Learning Centre - Operating Costs	\$0	\$18,000
081150	Admin Allocation - Other Education	\$0	\$14,437
081190	Depreciation - Community Resource Centre	\$0	\$5,020
081191	Depreciation - Rylington Park Farm Complex	\$0	\$16,885

**Sub Total - OTHER EDUCATION OP/EXP**

\$0 \$260,373

**OPERATING INCOME**

081001	Rylington Park Reimbursements	\$0	\$0
081003	Early Learning Centre - Fees & Charges	(\$165,000)	\$0
081004	Early Learning Centre -Operating Income	\$0	\$0

**Sub Total - OTHER EDUCATION OP/INC**

(\$165,000) \$0

**Total - OTHER EDUCATION**

(\$165,000) \$260,373

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**AGED & DISABLED**

**OPERATING EXPENDITURE**

082100	Support for Seniors Christmas Lunch	\$0	\$1,390
082104	Aged Needs Initiative Loan Interest	\$0	\$0
082150	Admin Allocated - Aged & Disabled	\$0	\$14,437

**Sub Total - AGED & DISABLED OP/EXP** \$0 \$15,827

**OPERATING INCOME**

**Sub Total - AGED & DISABLED OP/INC** \$0 \$0

**Total - AGED & DISABLED** \$0 \$15,827

**OTHER WELFARE**

**OPERATING EXPENDITURE**

083100	Other Welfare Expenses	\$0	\$500
083104	Depreciation	\$0	\$50
083105	Donations Expended	\$0	\$0
083150	Admin Allocated - Other Welfare	\$0	\$43,164

**Sub Total - OTHER WELFARE OP/EXP** \$0 \$43,714

**OPERATING INCOME**

**Sub Total - OTHER WELFARE OP/INC** \$0 \$0

**Total - OTHER WELFARE** \$0 \$43,714

**Total - EDUCATION & WELFARE** **(\$165,000)** **\$319,914**

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**STAFF HOUSING**

**OPERATING EXPENDITURE**

091100	Staff Housing	\$0	\$7,479
091130	Interest Paid Loan 115 - Staff House	\$0	\$2,268
091190	Depreciation - Staff Housing	\$0	\$5,735
091150	Staff Housing - Less Amt Allocated to Admin.	\$0	\$14,437

**Sub Total - STAFF HOUSING OP/EXP** \$0 \$29,919

**OPERATING INCOME**

**Sub Total - STAFF HOUSING OP/INC** \$0 \$0

**Total - STAFF HOUSING** \$0 \$29,919

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**HOUSING OTHER**

**OPERATING EXPENDITURE**

092101	Boyup Brook Citizens Lodge	\$0	\$19,596
092102	Community Housing - Units	\$0	\$23,552
092103	Other	\$0	\$6,498
092104	6 Nix - Operating & Mtce Expense	\$0	\$145
092105	House - 1 Rogers Ave	\$0	\$13,418
092107	7 Knapp Street - Operating & Mtce Expense	\$0	\$5,145
092108	Property Selling Expenses	\$0	\$0
092150	Admin Allocation - Other Housing	\$0	\$14,583
092191	Depreciation - Other Housing	\$0	\$5,570
092192	Depreciation - House - 1 Rogers Ave	\$0	\$4,365
092190	Depreciation - Boyup Brook Citizens Lodge	\$0	\$32,385

**Sub Total - HOUSING OTHER OP/EXP**

\$0 \$125,256

**HOUSING OPERATING INCOME**

092001	Rent 24A Proctor St	(\$8,932)	\$0
092002	Rent 24B Proctor St	(\$8,000)	\$0
092003	Rent 16A Forrest St	(\$9,900)	\$0
092004	Rent 16B Forrest St	(\$9,400)	\$0
092005	Rent 1 Rogers St	\$0	\$0
092006	Rent 6 Nix St	\$0	\$0
092007	Housing Reimbursements	(\$1,000)	\$0
092009	Other Housing: 7 Knapp St	(\$31,280)	\$0
092011	Community Housing Maintenance Grant	(\$7,662)	\$0

**Sub Total - HOUSING OTHER OP/INC**

(\$76,174) \$0

**Total - HOUSING OTHER**

(\$76,174) \$125,256

**Total - HOUSING**

(\$76,174) \$155,175





**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L    JOB

**EFFLUENT DRAINAGE SYSTEM**

**OPERATING EXPENDITURE**

103100	Septic Tank Inspection Expenses	\$0	\$200
103101	Liquid Waste Disposal Site (Stanton Road)	\$0	\$2,570

<b>Sub Total - SEWERAGE OP/EXP</b>	<b>\$0</b>	<b>\$2,770</b>
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**OPERATING INCOME**

103002	Septic Licence Fees	(\$4,000)	\$0
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<b>Sub Total - SEWERAGE OP/INC</b>	<b>(\$4,000)</b>	<b>\$0</b>
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<b>Total - SEWERAGE</b>	<b>(\$4,000)</b>	<b>\$2,770</b>
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**TOWN PLANNING & REGIONAL DEVELOPMENT**

**OPERATING EXPENDITURE**

105100	Town Planning Admin & Control	\$0	\$28,752
105101	Admin Allocation - Town Planning	\$0	\$28,728

<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>	<b>\$0</b>	<b>\$57,480</b>
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**OPERATING INCOME**

105001	Planning Application Fees	(\$5,000)	\$0
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<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>	<b>(\$5,000)</b>	<b>\$0</b>
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<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>(\$5,000)</b>	<b>\$57,480</b>
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**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L    JOB

**OTHER COMMUNITY AMENITIES**

**OPERATING EXPENDITURE**

106101		Cemetery - Operation	\$0	\$0
106101	B0420	Cemetery - Operation	\$0	\$29,037
106101	B0421	Niche Wall Plaques Operations	\$0	\$50
106101	G314	Cemetery Grounds	\$0	\$5,928
106102		Public Toilets - Operation	\$0	\$0
106102	B0450	Toilets - Lions Park Costs	\$0	\$3,675
106102	B0451	Toilets - Tourist Centre Costs	\$0	\$3,635
106102	B0452	Toilets - Town Hall (External) Costs	\$0	\$8,696
106103		Street Furniture	\$0	\$430
106150		Admin Allocation - Other Community Amenities	\$0	\$14,437
106151		Admin Allocation - Cemetery	\$0	\$1,604
106191		Depreciation - Public Toilets	\$0	\$1,010
106192		Depreciation - Other Community Service's	\$0	\$3,035

**Sub Total - OTHER COMMUNITY AMENITIES OP/EXP**

\$0      \$71,537

**OPERATING INCOME**

106001		Cemetery Burial Fees	(\$13,000)	\$0
106002		License/Other Fees BB Cemetery	(\$1,000)	\$0
106004		Niche Wall Fees	(\$1,700)	\$0

**Sub Total - OTHER COMMUNITY AMENITIES OP/INC**

(\$15,700)      \$0

**Total - OTHER COMMUNITY AMENITIES**

(\$15,700)      \$71,537

**Total - COMMUNITY AMENITIES**

(\$223,600)      \$469,520

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**PUBLIC HALL & CIVIC CENTRES**

**OPERATING EXPENDITURE**

111100	Boyup Brook Hall - Operation	\$0	\$33,700
111102	Halls - Other Public Halls	\$0	\$12,266
111150	Admin Allocation - Public Halls	\$0	\$28,728
111190	Depreciation - Public Halls	\$0	\$51,384

**Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP** \$0 \$126,077

**OPERATING INCOME**

111001	Hall Hire Fees	\$0	\$0
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**Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC** \$0 \$0

**Total - PUBLIC HALL & CIVIC CENTRES** \$0 \$126,077

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**

**2021-22**

**Income Expenditure**

G/L JOB

**OTHER RECREATION & SPORT**

**OPERATING EXPENDITURE**

113100	Recreation Complex	\$0	\$63,321
113109	Walk Trails	\$0	\$1,507
113110	Townsite Gardens	\$0	\$46,022
113112	Reserves and Parks Operations	\$0	\$32,583
113119	Other Recreation Facilities	\$0	\$18,636
113120	War Memorial	\$0	\$3,302
113121	Kidsport Program by Sports/Rec	\$0	\$0
113150	Admin Allocation - Other Recreation	\$0	\$48,706
113124	Support for UBAS	\$0	\$42,181
113122	Support for ANZAC Day	\$0	\$9,657
113125	Support for Others	\$0	\$6,911
113190	Depreciation - Other Recreation	\$0	\$220,420
113191	Depreciation - Parks & Gardens	\$0	\$50,030
113192	Depreciation: Plant & Equipment	\$0	\$16,490

**Sub Total - OTHER RECREATION & SPORT OP/EXP** \$0 \$559,765

**OPERATING INCOME**

113003	Rec Ground Use Hire Fees	(\$3,400)	\$0
113002	Reimbursements - Other Rec	(\$500)	\$0
113022	Recreation - Capital Grants & Contributions	(\$180,309)	\$0

**Sub Total - OTHER RECREATION & SPORT OP/INC** (\$184,209) \$0

**Total - OTHER RECREATION & SPORT** (\$184,209) \$559,765

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**

**2021-22**

**Income Expenditure**

G/L JOB

**SWIMMING POOL**

**OPERATING EXPENDITURE**

112100	Swimming Pool General Operations	\$0	\$77,810
112101	Swimming Pool Building Costs	\$0	\$57,929
112102	Swimming Pool Employee Costs	\$0	\$75,058
112103	Interest on Loan 114 - upgrade pool bowl	\$0	\$4,132
112104	Swimming Pool Employee Superannuation	\$0	\$8,089
112106	Pool Staff - Fringe Benefits Tax	\$0	\$2,500
112150	Admin Allocation - Swimming Pool	\$0	\$31,790
112190	Depreciation - Swimming Pool	\$0	\$17,740

**Sub Total - SWIMMING POOL OP/EXP**

\$0 \$275,048

**OPERATING INCOME**

112001	Swimming Lesson Fees	\$0	\$0
112003	Pool Daily Admission Fees	(\$9,000)	\$0
112004	Season Tickets Fees	(\$16,500)	\$0
112005	Pool Hire Fees	(\$200)	\$0
112006	Gym Equipment Hire Fees	\$0	\$0
112007	Pool Teaching Programme Fees	(\$2,000)	\$0
112008	Vacation Swimming Passes	(\$1,100)	\$0
112009	Grants and Contributions	(\$6,822)	\$0

**Sub Total - SWIMMING POOL OP/INC**

(\$35,622) \$0

**Total - SWIMMING POOL**

(\$35,622) \$275,048

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**TELEVISION & RADIO REBROADCASTING**

**OPERATING EXPENDITURE**

114005	Banks Rd Telecommunications Tower	\$0	\$4,684
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<b>Sub Total - TV &amp; RADIO REBROADCASTING OP/EXP</b>		\$0	\$4,684
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**OPERATING INCOME**

114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges	(\$9,278)	\$0
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<b>Sub Total - TV &amp; RADIO REBROADCASTING OP/INC</b>		(\$9,278)	\$0
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<b>Total - TV &amp; RADIO REBROADCASTING</b>		(\$9,278)	\$4,684
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**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L	JOB		
<b>LIBRARIES</b>			
<b>OPERATING EXPENDITURE</b>			
115100	Library Operations	\$0	\$34,973
115150	Admin Allocation - Libraries	\$0	\$79,037
<b>Sub Total - LIBRARIES OP/EXP</b>		\$0	\$114,010
<b>OPERATING INCOME</b>			
115001	State Library Grant Income	(\$8,716)	\$0
<b>Sub Total - LIBRARIES OP/INC</b>		(\$8,716)	\$0
<b>Total - LIBRARIES</b>		(\$8,716)	\$114,010
<b>OTHER CULTURE</b>			
<b>OPERATING EXPENDITURE</b>			
116100	Museum	\$0	\$5,121
116101	Craft Hut	\$0	\$1,569
116102	Support for Sandakan (Ceremony)	\$0	\$8,954
116150	Admin Allocated - Other Culture	\$0	\$14,437
116190	Depreciation - Other Culture	\$0	\$11,895
<b>Sub Total - OTHER CULTURE OP/EXP</b>		\$0	\$41,976
<b>OPERATING INCOME</b>			
116005	Non-Operating Grants & Contributions	(\$5,090)	\$0
<b>Sub Total - OTHER CULTURE OP/INC</b>		(\$5,090)	\$0
<b>Total - OTHER CULTURE</b>		(\$5,090)	\$41,976
<b>Total - RECREATION AND CULTURE</b>		(\$242,915)	\$1,121,560



**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION**

**OPERATING EXPENDITURE**

**Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP**

\$0 \$0

**OPERATING INCOME**

121001	RRG Project Grants	(\$931,400)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$174,581)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$442,826)	\$0
121004	Capital Grants Other & Road Contributions	(\$351,364)	\$0
121007	Special Bridge Funding	(\$170,000)	\$0

**Sub Total - ST,RDS,BRIDGES,DEPOT - CONSTRUCTION OP/INC**

(\$2,070,171) \$0

**Total - ST,RDS,BRIDGES,DEPOT - CONSTRUCTION**

(\$2,070,171) \$0

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

G/L	JOB	ADOPTED BUDGET	
		2021-22	
		Income	Expenditure
<b>STREETS, ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>			
<b>OPERATING EXPENDITURE</b>			
122100	Depot Building Costs	\$0	\$45,715
122101	Depot General Operations	\$0	\$15,023
122103	Road Maintenance & Repairs	\$0	\$88,744
122107	Maintenance Grading	\$0	\$112,053
122105	Repairs & Maint - Bridges	\$0	\$198,130
122106	Shire Radio Network Costs	\$0	\$3,740
122108	Drains & Culverts	\$0	\$91,606
122109	Verge Pruning	\$0	\$104,741
122110	Verge Spraying	\$0	\$18,161
122111	Crossovers Maintenance	\$0	\$750
122112	Town Services Drainage	\$0	\$5,283
122113	Town Services - Footpaths	\$0	\$5,735
122114	Town Services Road Repairs	\$0	\$10,366
122115	Town Services - Tree Pruning	\$0	\$6,854
122116	Street Lighting	\$0	\$29,100
122117	Traffic Signs	\$0	\$5,810
122119	Road Building and Other Stock	\$0	\$0
122120	Roman Road Data Pickup	\$0	\$31,200
122121	Town Services - Verge Spraying	\$0	\$30,486
122122	Road Sweeping	\$0	\$9,125
122123	Emergency Services	\$0	\$19,197
122131	Rural Street Addressing	\$0	\$2,345
122150	Admin Allocated - Road Maintenance	\$0	\$359,306
122190	Depreciation - Transport Other	\$0	\$21,375
122191	Depreciation - Infrastructure	\$0	\$25,945
122192	Depreciation Roads	\$0	\$1,647,515
122193	Depreciation - Bridges	\$0	\$645,550
122194	Depreciation - Footpaths	\$0	\$17,255
122195	Depreciation - Drainage	\$0	\$271,780
123119	Minor Assets and Sundry Items	\$0	\$20,000
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>		<b>\$0</b>	<b>\$3,842,889</b>

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L	JOB		Income	Expenditure
<b>OPERATING INCOME</b>				
122002		Profit on Disposal of Assets	\$0	\$0
122003		Sale of Old Materials and Minor Items	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>			\$0	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>			\$0	\$3,842,889
<b>TRAFFIC CONTROL</b>				
<b>OPERATING EXPENDITURE</b>				
125150		Administration Allocated - Traffic Control	\$0	\$107,765
<b>Sub Total - TRAFFIC CONTROL OP/EXP</b>			\$0	\$107,765
<b>OPERATING INCOME</b>				
125001		Licensing Service	(\$27,400)	\$0
125002		Motor Vehicle Plates	(\$1,000)	\$0
125005		Sundry Receipts - Heavy Haulage Permits etc.	\$0	\$0
<b>Sub Total - TRAFFIC CONTROL OP/INC</b>			(\$28,400)	\$0
<b>Total - TRAFFIC CONTROL</b>			(\$28,400)	\$107,765

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**AERODROMES**

**OPERATING EXPENDITURE**

126100	Airstrip	\$0	\$3,296
126190	Depreciation - Airport	\$0	\$22,730

**Sub Total - AERODROMES OP/EXP** \$0 \$26,026

**OPERATING INCOME**

126003	Non-Operating Grants & Subsidies	(\$49,575)	\$0
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**Sub Total - AERODROMES OP/INC** (\$49,575) \$0

**Total - AERODROMES** (\$49,575) \$26,026

**Total - TRANSPORT** (\$2,148,146) \$3,976,680

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L	JOB		Income	Expenditure
<b>RURAL SERVICES</b>				
<b>OPERATING EXPENDITURE</b>				
131001		Rural Services Expenses	\$0	\$28,809
131005		Employee Wages, Superannuation & Employee Costs	\$0	\$0
131009		Admin Allocation - Biosecurity	\$0	\$0
<b>Sub Total - RURAL SERVICES OP/EXP</b>			\$0	\$28,809
<b>OPERATING INCOME</b>				
			\$0	\$0
<b>Sub Total - RURAL SERVICES OP/INC</b>			\$0	\$0
<b>Total - RURAL SERVICES</b>			\$0	\$28,809

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**

**2021-22**

**Income Expenditure**

G/L JOB

**TOURISM AND AREA PROMOTION**

**OPERATING EXPENDITURE**

132110	Tourist Bay	\$0	\$2,161
132103	Community Development Officer	\$0	\$0
132104	Tourist Centre	\$0	\$56,790
132106	Promotion Activities	\$0	\$17,495
132107	OPSMIL Flax Mill Complex General Operations	\$0	\$31,240
132108	B0665 Caravan Park/Flax Mill Complex Building Operation	\$0	\$83,642
132111	Carnaby Beetle Collection	\$0	\$100
132113	Community Development Officer - Superannuation	\$0	\$0
132114	Community Development Expenses	\$0	\$150
132115	Community Development - Fringe Benefit Tax	\$0	\$0
132116	CDO Vehicle Op Costs GEN	\$0	\$0
132150	Admin Allocated Tourism	\$0	\$50,310
132151	Admin Allocated Caravan Pk	\$0	\$14,437
132190	Depreciation - Tourism/Area Promotion	\$0	\$4,290
132191	Depreciation - Caravan Pk/Flax	\$0	\$45,125

**Sub Total - TOURISM & AREA PROMOTION OP/EXP** \$0 \$305,740

**OPERATING INCOME**

132002	Caravan Park & Complex Fees & Charges	(\$49,000)	\$0
132003	Flax Mill Sheds Storage Charges	(\$15,000)	\$0
132007	Other Income	(\$6,600)	\$0
132010	Non-Operating Grants, Subsidies & Contributions	(\$521,820)	\$0

**Sub Total - TOURISM & AREA PROMOTION OP/INC** (\$592,420) \$0

**Total - TOURISM & AREA PROMOTION** (\$592,420) \$305,740

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**BUILDING CONTROL**

**OPERATING EXPENDITURE**

133100	Building Control	\$0	\$21,840
133101	Building Control - Other Costs	\$0	\$33,850
133102	Building Control Superannuation	\$0	\$2,184
133103	Building Control - BMO	\$0	\$13,760
133150	Admin Allocated - Building Control Expenses	\$0	\$14,437

**Sub Total - BUILDING CONTROL OP/EXP** \$0 \$86,071

**BUILDING CONTROL OP/INC**

133001	Building Licences (UFEE)	(\$10,000)	\$0
133002	BCITF Levy - Commission	(\$120)	\$0
133003	Builders Services Levy - Commission	(\$195)	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>		<b>(\$10,315)</b>	<b>\$0</b>

**Total - BUILDING CONTROL** (\$10,315) \$86,071

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L	JOB		Income	Expenditure
<b>SALEYARDS &amp; MARKETS</b>				
<b>OPERATING EXPENDITURE</b>				
134100		Saleyards	\$0	\$29,725
134190		Depreciation - Saleyards & Markets	\$0	\$113,345
<b>Sub Total - SALEYARDS &amp; MARKETS OP/EXP</b>			\$0	\$143,070
<b>OPERATING INCOME</b>				
134001		Reimbursements - Saleyards	(\$6,500)	\$0
<b>Sub Total - SALEYARDS &amp; MARKETING OP/INC</b>			(\$6,500)	\$0
<b>Total - SALEYARDS &amp; MARKETS</b>			(\$6,500)	\$143,070



**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**OTHER ECONOMIC SERVICES**

**OPERATING EXPENDITURE**

135100	Standpipes	\$0	\$36,975
135102	Economic Development Projects	\$0	\$7,500
135103	Country Music Festival Expenses	\$0	\$15,000
135105	Abel Street Shop	\$0	\$9,991
135150	Admin Allocated - Other Economic Development	\$0	\$14,437
135190	Depreciation - Develop/Facilities	\$0	\$3,865

**Sub Total - OTHER ECONOMIC SERVICES OP/EXP** \$0 \$87,768

**OPERATING INCOME**

135001	Standpipe Water	(\$4,200)	\$0
135005	Abel Street Shop Rental	(\$15,462)	\$0

**Sub Total - OTHER ECONOMIC SERVICES OP/INC** (\$19,662) \$0

**Total - OTHER ECONOMIC SERVICES** (\$19,662) \$87,768

**Total - ECONOMIC SERVICES** (\$628,897) \$651,458

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L    JOB

**PRIVATE WORKS**

**OPERATING EXPENDITURE**

141100	Private Works - Costs	\$0	\$14,167
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<b>Sub Total - PRIVATE WORKS OP/EXP</b>		\$0	\$14,167
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**OPERATING INCOME**

141001	Private Works - Recoup Charges	(\$14,167)	\$0
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<b>Sub Total - PRIVATE WORKS OP/INC</b>		(\$14,167)	\$0
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<b>Total - PRIVATE WORKS</b>		(\$14,167)	\$14,167
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**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**

G/L JOB

**Income Expenditure**

**PUBLIC WORKS OVERHEADS**

**OPERATING EXPENDITURE**

143100	Supervision	\$0	\$276,503
143101	Consultant Engineer	\$0	\$5,000
143102	Works Manager Vehicle Op Costs	\$0	\$2,380
143103	FBT Works Staff	\$0	\$3,600
143104	Insurance on Works	\$0	\$17,358
143105	Superannuation of Workmen	\$0	\$143,106
143106	PWOH Leave - Depot	\$0	\$185,439
143107	Protective Clothing	\$0	\$5,400
143108	Uniforms	\$0	\$1,615
143109	Training & Meeting Expenses	\$0	\$41,672
143110	Occupational Health & Safety	\$0	\$49,882
143111	Other Expenses	\$0	\$4,115
143115	Provision for Leave Accruals	\$0	\$5,190
143116	Conferences and Training Courses (MOW)	\$0	\$5,250
143117	Works Manager Housing	\$0	\$2,400
143150	Admin Allocated - Works Overhead	\$0	\$28,728
143180	LESS PWOH ALLOCATED - PROJECTS	\$0	(\$777,638)

**Sub Total - PUBLIC WORKS O/HEADS OP/EXP**

\$0 \$0

**OPERATING INCOME**

143001	Workers Compensation Reimbursements	(\$600)	\$0
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**Sub Total - PUBLIC WORKS O/HEADS OP/INC**

(\$600) \$0

**Total - PUBLIC WORKS OVERHEADS**

(\$600) \$0

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**PLANT OPERATIONS COSTS**

**OPERATING EXPENDITURE**

144100	Repair Wages	\$0	\$59,706
144101	Fuel & Oil	\$0	\$200,000
144102	Tyres & Tubes	\$0	\$16,215
144103	Parts and Repairs	\$0	\$144,275
144104	Licenses	\$0	\$8,500
144105	Insurance	\$0	\$33,725
144106	Blades & Points	\$0	\$15,000
144107	Expendable Tools	\$0	\$12,100
144110	Superannuation - Mechanic	\$0	\$10,870
144150	Admin Allocated POC	\$0	\$8,604
144190	Depreciation - Plant	\$0	\$231,075
144180	LESS POC ALLOCATED - PROJECTS	\$0	(\$740,070)

**Sub Total - PLANT OPERATIONS COSTS OP/EXP** \$0 \$0

**OPERATING INCOME**

144001	Diesel Rebate	(\$35,000)	\$0
144002	Reimbursements - Operating	\$0	\$0

**Sub Total - PLANT OPERATIONS COSTS OP/INC** (\$35,000) \$0

**Total - PLANT OPERATIONS COSTS** (\$35,000) \$0

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L    JOB

**SALARIES AND WAGES**

**OPERATING EXPENDITURE**

145100	Gross Total Salaries and Wages	\$0	\$3,470,872
145130	LESS SALS/WAGES ALLOCATED	\$0	(\$3,470,872)
145101	Workers Compensation Expenses	\$0	\$0

<b>Sub Total - SALARIES AND WAGES OP/EXP</b>	<b>\$0</b>	<b>\$0</b>
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**OPERATING INCOME**

145001	Reimbursements - Administration	\$0	\$0
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<b>Sub Total - SALARIES AND WAGES OP/INC</b>	<b>\$0</b>	<b>\$0</b>
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<b>Total - SALARIES AND WAGES</b>	<b>\$0</b>	<b>\$0</b>
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**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**ADMINISTRATION**

**OPERATING EXPENDITURE**

146100	Advertising	\$0	\$7,745
146101	Audit Fees	\$0	\$35,000
146102	Bank Fees	\$0	\$10,400
146103	Administration Bldg Costs	\$0	\$57,528
146105	Administration Staff Employee Costs	\$0	\$803,256
146106	Consultants	\$0	\$145,000
146108	Insurance	\$0	\$12,889
146109	Legal Expenses	\$0	\$14,000
146110	IT System Operation & maintenance	\$0	\$120,174
146111	Office Equipment Maintenance	\$0	\$5,000
146112	Administration - Postage & Freight	\$0	\$5,300
146113	Printing and Stationery	\$0	\$12,500
146114	Administration Vehicle Costs	\$0	\$2,965
146115	Administration - Fringe Benefits Tax	\$0	\$3,500
146117	Employers Indemnity Insurance	\$0	\$16,174
146118	Subscriptions	\$0	\$23,440
146120	Uniform Allowance	\$0	\$3,000
146121	Telephones	\$0	\$15,650
146122	Minor Furn & Equip Under \$2000	\$0	\$7,500
146123	Conferences/Training/Professional Development	\$0	\$13,385
146124	Superannuation	\$0	\$117,610
146126	Employee (Packaging) Costs	\$0	\$725
146128	Administration - OSH	\$0	\$3,500
146190	Depreciation - Administration	\$0	\$22,010
146150	Less Administration Costs Alloc	\$0	(\$1,458,251)

**Sub Total - ADMINISTRATION OP/EXP** \$0 \$0

**OPERATING INCOME - ADMINISTRATION**

146001	Reimbursements - Administration	(\$3,760)	\$0
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**Sub Total - ADMINISTRATION OP/INC** (\$3,760) \$0

**Total - ADMINISTRATION** (\$3,760) \$0

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**UNCLASSIFIED**

**OPERATING EXPENDITURE**

147010	Local (District) Planning Strategy	\$0	\$0
147011	Purchase of Land - Consultants	\$0	\$0
147013	Loan 119 Interest Expense	\$0	\$2,125
149001	Rylington Park Operational Expenses	\$0	\$674,747

**Sub Total - UNCLASSIFIED OP/EXP** \$0 \$676,872

**OPERATING INCOME**

149101	Rylington Park Income	(\$725,250)	\$0
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**Sub Total - UNCLASSIFIED OP/INC** (\$725,250) \$0

**Total - UNCLASSIFIED** (\$725,250) \$676,872

**Total - OTHER PROPERTY AND SERVICES** (\$778,777) \$691,039

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**TRANSFERS TO/FROM RESERVES**

**EXPENDITURE**

300101 Transfer to Reserves \$0 \$138,704

**Sub Total - TRANSFER TO OTHER COUNCIL FUNDS \$0 \$138,704**

**INCOME**

300102 Transfer from Reserves (\$135,997) \$0

**Total - TRANSFER FROM OTHER COUNCIL FUNDS (\$135,997) \$0**

**Total - FUND TRANSFER (\$135,997) \$138,704**

000000 (Surplus) / Deficit - Carried Forward (\$2,118,000) \$0

**Sub Total - SURPLUS C/FWD (\$2,118,000) \$0**

**Total - SURPLUS (\$2,118,000) \$0**



***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L	JOB		Income	Expenditure
<b>NEW LONG-TERM LOANS</b>				
<b>INCOME</b>				
147500		New Loan Land Acquisition	(\$170,000)	\$0
<b>Sub Total - LONG TERM LOANS</b>			(\$170,000)	\$0
<b>Total - DEFERRED ASSETS</b>			(\$170,000)	\$0
<b>LIABILITY LOANS - PRINCIPAL REPAYMENTS</b>				
<b>CAPITAL EXPENDITURE</b>				
146800		Principal Repayment on Loans	\$0	\$27,711
<b>Sub Total - LOAN REPAYMENTS</b>			\$0	\$27,711
<b>CAPITAL INCOME</b>				
<b>Sub Total - LOAN PRINCIPAL REIMBURSED</b>			\$0	\$0
<b>Total - NON-CURRENT LIABILITIES</b>			\$0	\$27,711

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**OPERATING ACTIVITIES EXCLUDED FROM BUDGET**

000000 Depreciation Written Back	\$0	(\$3,586,939)
000000 Book Value of Assets Sold Written Back	\$0	(\$62,500)
000000 Profit/Loss on Sale of Asset Written Back	\$0	\$0
Movement in Accrued Interest on Loans	\$0	\$0
Movement in Stock on Hand	\$0	\$0
Movement in Accrued Expenses	\$0	\$0
Movement in Accrued Wages	\$0	\$0
Movement in Employee Benefits (Current)	\$0	\$0
000000 Long Service Leave - Non-Cash	\$0	(\$40,045)
000000 Deferred Pensioner Rates	\$0	\$0
<b>Sub Total - OPERATING ACTIVITIES EXCLUDED</b>	\$0	(\$3,689,484)
<b>Total - OPERATING ACTIVITIES EXCLUDED</b>	\$0	(\$3,689,484)

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L    JOB

**FURNITURE & EQUIPMENT**

**HEALTH**

**CAPITAL EXPENDITURE**

074603            Surgery F&E - Upgrade server to Dell PowerEdge

\$0                \$0

**Sub Total - CAPITAL WORKS**

\$0                \$0

**Total - HEALTH**

\$0                \$0

**OTHER PROPERTY & SERVICES - ADMINISTRATION**

**CAPITAL EXPENDITURE**

146600            Administration Building - Furniture & Equipment Renewals

\$0                \$0

**Sub Total - CAPITAL WORKS**

\$0                \$0

**Total - OTHER PROPERTY**

\$0                \$0

**Total - FURNITURE AND EQUIPMENT**

\$0                \$0

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**LAND AND BUILDINGS**

**COMMUNITY AMENITIES**

**CAPITAL EXPENDITURE**

101410	Transfer Station Buildings	\$0	\$0
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<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>
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<b>Total - COMMUNITY AMENITIES</b>	<b>\$0</b>	<b>\$0</b>
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**LAND AND BUILDINGS**

**RECREATION AND CULTURE**

**CAPITAL EXPENDITURE**

111403	LRCI 2 - Lesser Hall Flooring Replacement	\$0	\$15,000
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112504	Swimming Pool Buildings - Lands & Buildings	\$0	\$13,644
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112504 LRC006	LRCI 2 - Swimming Pool Buildings - Gym Access Upgrade	\$0	\$55,000
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112504 LRC007	LRCI 2 - Swimming Pool Buildings - Floor Covering Replacement	\$0	\$52,000
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<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$135,644</b>
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<b>Total - RECREATION AND CULTURE</b>	<b>\$0</b>	<b>\$135,644</b>
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**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L	JOB	Income	Expenditure
<b>LAND AND BUILDINGS</b>			
<b>ECONOMIC SERVICES</b>			
<b>EXPENDITURE</b>			
132411	Local Roads & Community Building Projects - Flax mill	\$0	\$108,900
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$108,900
<b>Total - ECONOMIC SERVICES</b>		\$0	\$108,900
<b>LAND AND BUILDINGS</b>			
<b>OTHER PROPERTY AND SERVICES</b>			
<b>CAPITAL EXPENDITURE</b>			
146605	Administration Building - Building Renewals & Upgrades	\$0	\$0
147400	Land Purchase	\$0	\$170,000
147410	Rylington Park House Capital	\$0	\$55,000
147411	Rylington Park Chemical Shed	\$0	\$15,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$240,000
<b>Total - OTHER PROPERTY AND SERVICES</b>		\$0	\$240,000
<b>Total - LAND AND BUILDINGS</b>		\$0	\$484,544

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income    Expenditure**

G/L    JOB

**PLANT AND EQUIPMENT**

**LAW ORDER & PUBLIC SAFETY**

**CAPITAL EXPENDITURE**

053405	Plant & Equipment	\$0	\$0
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<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
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<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>	<b>\$0</b>	<b>\$0</b>
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**PLANT AND EQUIPMENT**

**RECREATION AND CULTURE**

**CAPITAL EXPENDITURE**

112500	Swimming Pool - Plant & Equipment	\$0	\$7,500
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113907	Plant & Equipment - Parks & Gardens	\$0	\$0
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<b>Sub Total - CAPITAL WORKS</b>	\$0	\$7,500
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<b>Total - RECREATION AND CULTURE</b>	<b>\$0</b>	<b>\$7,500</b>
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**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**PLANT AND EQUIPMENT**

**TRANSPORT**

**CAPITAL EXPENDITURE**

123603	DWS - Fleet Vehicles	\$0	\$48,000
123605	Heavy Plant (Prime Movers etc) - Plant & Equipment	\$0	\$0
123609	Light Plant (e.g., Portable Traffic Lights) - Plant &	\$0	\$35,000
Equip123610	Heavy Plant (Graders etc) Purchases	\$0	\$706,500

**Sub Total - CAPITAL WORKS** \$0 \$789,500

**Total - TRANSPORT** \$0 \$789,500

**PLANT AND EQUIPMENT**

**OTHER PROPERTY & SERVICES**

**CAPITAL EXPENDITURE**

146500	Pool Vehicle	\$0	\$60,000
147450	Rylington Park Plant & Equipment	\$0	\$60,000
147451	Rylington Park Dorm Rooms Air Conditioners	\$0	\$11,500

**Sub Total - CAPITAL WORKS** \$0 \$131,500

**Total - OTHER PROPERTY & SERVICES** \$0 \$131,500

**Total - PLANT AND EQUIPMENT** \$0 \$928,500

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**ROAD INFRASTRUCTURE CAPITAL**

**ROAD CONSTRUCTION**

121403 x **ROADS TO RECOVERY PROJECTS**

121403 RTR003 RTR Scotts Brook Road \$0 \$123,987

121403 RTR007 Kulikup Rd South \$0 \$255,006

121403 RTR013 RTR - Westbourne Road \$0 \$70,408

121404 xx **REGIONAL ROAD GROUP**

121404 RRG148 RRG Boyup Brook-Cranbrook Rd \$0 \$333,000

121404 RRG210 RRG Boyup Brook-Arthur River Rd 2020/21 C/Fwd \$0 \$501,000

121404 RRG210ARRG Boyup Brook-Arthur River Rd \$0 \$526,000

121404 RRG004 RRG Winnejup Road \$0 \$237,000

121400 **MUNICIPAL ROAD PROJECTS** \$0 \$0

121400 MU501 Muni - Gravel Pit Rehabilitation \$0 \$20,000

121401 Municipal Funded Gravel Sheeting Road Projects \$0 \$40,025

121410 Municipal Funded - Winter Grading \$0 \$361,025

121450 MR0000 **BRIDGES** \$0 \$0

121450 MR0741 BRIDGES - Bridge 0741 - Boree Gully Rd \$0 \$170,000

**Sub Total - CAPITAL WORKS** \$0 \$2,637,451

**Total - ROADS** \$0 \$2,637,451

**Total - INFRASTRUCTURE ASSETS ROADS** \$0 \$2,637,451



**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**FOOTPATHS**

121700	Footpaths - Construction		
121700 FP111	Inglis St Footpath Construction	\$0	\$26,250
121700 FP107	Bridge Street Footpath Construction	\$0	\$42,000
121701	Bike Paths - Construction	\$0	\$75,600

**Sub Total - CAPITAL WORKS** \$0 \$143,850

**Total - TRANSPORT - FOOTPATHS** \$0 \$143,850

**Total - FOOTPATH ASSETS** \$0 \$143,850

**AIRPORT**

126400	Aerodrome Infrastructure	\$0	\$49,575
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**Sub Total - CAPITAL WORKS** \$0 \$49,575

**Total - TRANSPORT - AERODROMES** \$0 \$49,575

**Total - AERODROME ASSETS** \$0 \$49,575

**Shire of Boyup Brook  
ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
And Type of Activities Within the Programme

**ADOPTED BUDGET  
2021-22  
Income      Expenditure**

G/L	JOB		Income	Expenditure
<b>DRAINAGE</b>				
121411		<b>Drainage Projects - Municipal Funded</b>		
121411	DC027	Eulin Crossing RD Culvert	\$0	\$44,672
121411	DC035	Howards Rd Drainage	\$0	\$0
121411	DC039	Asplins Rd Drainage	\$0	\$0
121411	DC045	Reservoir Rd Drainage	\$0	\$0
121411	DC048	W Tree Gull Rd Drainage	\$0	\$0
121411	DC059	Eulin Siding Rd Drainage	\$0	\$0
121411	DC092	Maltrup Rd Drainage	\$0	\$0
121411	DC141	Roland Rd Drainage	\$0	\$0
121411	CS3429	Spencer Road Culvert	\$0	\$5,203
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$49,875
<b>Total - TRANSPORT - DRAINAGE</b>			\$0	\$49,875
<b>Total - DRAINAGE ASSETS</b>			\$0	\$49,875
<b>PARKS &amp; OVALS INFRASTRUCTURE</b>				
113903		Sandakan Memorial Capital Improvements	\$0	\$11,300
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$11,300
<b>Total - OTHER SPORT &amp; RECREATION - PARKS &amp; OVALS</b>			\$0	\$11,300
<b>Total - PARKS &amp; OVALS ASSETS</b>			\$0	\$11,300

**Shire of Boyup Brook**  
**ADOPTED BUDGET REPORT**

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**RECREATION INFRASTRUCTURE**

112503	LRCI 2 Projects - Swimming Pool	\$0	\$0
112503	LRC010 LRCI 2 Swimming Pool Capital Upgrades	\$0	\$84,464
112503	LRC011 LRCI 2 - Swimming Pool Solar power System	\$0	\$0
112503	LRC016 LRCI 2 - Swimming Pool Chlorine System Replacement	\$0	\$33,500
113906	Recreation Infrastructure - Capital Renewals	\$0	\$150,000
113911	LRC001 LRCI 1 - Football Oval Lights	\$0	\$0
113911	Football Oval Lighting Upgrade - CSRFF	\$0	\$230,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$497,964
<b>Total - RECREATION INFRASTRUCTURE</b>		\$0	\$497,964
<b>Total - INFRASTRUCTURE ASSETS - RECREATION</b>		\$0	\$497,964

***Shire of Boyup Brook***  
***ADOPTED BUDGET REPORT***

Details by Function Under the Following Program Titles  
 And Type of Activities Within the Programme

**ADOPTED BUDGET**  
**2021-22**  
**Income Expenditure**

G/L JOB

**INFRASTRUCTURE OTHER**

**ECONOMIC SERVICES**

132902	Boyup Brook Viewing Tower Construction	\$0	\$621,820
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$621,820
	<b>Total - ECONOMIC SERVICES</b>	<b>\$0</b>	<b>\$621,820</b>

**INFRASTRUCTURE OTHER**

**OTHER PROPERTY & SERVICES**

147480	Rylington Park Rainwater Tank	\$0	\$25,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$25,000
	<b>Total - OTHER PROPERTY &amp; SERVICES</b>	<b>\$0</b>	<b>\$25,000</b>
	<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	<b>\$0</b>	<b>\$646,820</b>

**GRAND TOTALS**

**(\$11,884,765) \$11,884,765**