

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
		\$	\$	\$
Revenue				
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
Expenses				
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)
Subtotal		(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
Net result		(497,188)	892,755	(817,595)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(497,188)	892,755	(817,595)

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
Revenue	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
Expenses excluding finance costs	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)
Finance costs	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)
Subtotal		(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
Net result		(497,188)	892,755	(817,595)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(497,188)	892,755	(817,595)

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
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
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
Payments				
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)
Net cash provided by (used in) operating activities	3	563,591	1,984,190	(518,751)
CASH FLOWS FROM INVESTING ACTIVITIES				
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
Net cash provided by (used in) investing activities		(3,386,510)	(880,915)	(1,235,888)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(27,711)	(319,486)	(36,157)
Proceeds from new borrowings	6(a)	170,000	0	0
Net cash provided by (used in) financing activities		142,289	(319,486)	(36,157)
Net increase (decrease) in cash held		(2,680,630)	783,789	(1,790,796)
Cash at beginning of year		5,276,581	4,492,792	3,852,438
Cash and cash equivalents at the end of the year	3	2,595,951	5,276,581	2,061,642

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
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	2,118,000	1,012,961	1,135,201
		2,118,000	1,012,961	1,135,201
Revenue from operating activities (excluding rates)				
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
Expenditure from operating activities				
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
Amount attributable to operating activities		(553,124)	(69,741)	(1,714,992)
INVESTING ACTIVITIES				
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)
Amount attributable to investing activities		(2,728,173)	(717,115)	(1,235,888)
FINANCING ACTIVITIES				
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
Amount attributable to financing activities		139,583	(102,717)	(55,157)
Budgeted deficiency before imposition of general rates		(3,141,714)	(889,573)	(3,006,037)
Estimated amount to be raised from general rates	1	3,141,714	3,007,573	3,006,037
Net current assets at end of financial year - surplus/(deficit)	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
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
	2	2,118,000	1,012,961	1,135,201
		2,118,000	1,012,961	1,135,201
Revenue from operating activities (excluding rates)				
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
Expenditure from operating activities				
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
Amount attributable to operating activities		(553,124)	(69,741)	(1,714,992)
INVESTING ACTIVITIES				
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
Amount attributable to investing activities		(2,728,173)	(717,115)	(1,235,888)
Amount attributable to investing activities		(2,728,173)	(717,115)	(1,235,888)
FINANCING ACTIVITIES				
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
Amount attributable to financing activities		139,583	(102,717)	(55,157)
Budgeted deficiency before general rates		(3,141,714)	(889,573)	(3,006,037)
Estimated amount to be raised from general rates	1(a)	3,141,714	3,007,573	3,006,037
Net current assets at end of financial year - surplus/(deficit)	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
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
General Rate - GRV	0.139717	298	3,444,870	481,306	0	0	481,306	460,579	460,579
Unimproved valuations									
General Rate - UV	0.007182	546	309,488,997	2,222,749	1,350	0	2,224,099	2,173,755	2,170,963
Sub-Totals		844	312,933,867	2,704,055	1,350	0	2,705,405	2,634,334	2,631,542
Minimum									
Minimum payment									
\$									
Gross rental valuations									
General Rate - GRV	1,040	51	236,247	53,040	0	0	53,040	50,745	50,745
Unimproved valuations									
General Rate - UV	941	409	34,399,910	384,869	0	0	384,869	324,000	324,000
Sub-Totals		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
Total amount raised from general rates							3,141,714	3,007,573	3,006,037
Ex gratia rates							1,255	0	1,255
Total rates							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
		\$	%	%
Option one				
Single full payment	11-10-2021	0	0.0%	7.0%
Option Two				
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
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Less: Total adjustments to net current assets

	2.(c)	(2,749,679)	(2,783,709)	(1,581,704)
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Net current assets used in the Rate Setting Statement

		0	2,118,000	0
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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	5	3,586,939	3,592,229	3,592,229
Movement in inventory (current)		0	5,704	0
Movement in accrued interest expense		0	(3,004)	0
Movement in accrued expenses		0	60,491	0
Movement in accrued wages		0	(134,085)	0
Movement in non-current pensioner deferred rates		0	(8,216)	0
Movement in non-current employee provisions		40,045	4,714	43,031
Movement in current employee provisions associated with restricted cash		0	(254,626)	0

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
	\$	\$	\$
	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	7	(2,373,035)	(2,370,329)	(1,994,133)
Less: Current assets Inventory and stock held		(497,950)	(497,950)	(30,260)
Less: Current assets Accrued income			0	(6,542)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		56,914	20,178	38,125
- Accrued interest on loans		2,392	2,392	5,396
- Accrued salaries & wages		0	0	134,085
- Accrued expense		62,000	62,000	16,999
- Employee benefit provisions		0	0	254,626

Total adjustments to net current assets

	(2,749,679)	(2,783,709)	(1,581,704)
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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
Total cash and cash equivalents	2,595,951	5,276,581	2,061,642
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
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,373,035	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
Reconciliation of net cash provided by operating activities to net result			
Net result		(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)
Net cash from operating activities		563,591	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	0	2,467,451	0	0	2,467,451	1,680,510	2,313,365
Infrastructure - footpaths	0	0	0	0	0	0	0	0	143,850	0	0	143,850	0	72,000
Infrastructure - drainage	0	0	0	0	0	0	0	0	49,875	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
Total acquisitions	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
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
By Class												
<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
3,586,939	3,592,229	3,592,229
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
3,586,939	3,592,229	3,592,229

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		Interest Rate	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		Principal	Budget	Budget	Principal	Budget		Principal	Principal	Actual	Actual	Principal	Actual	Principal	Budget	Budget
				1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Repayments	1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare																		
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)
Housing																		
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)
Recreation and culture																		
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)
Other property and services																		
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)
				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
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	65,000	65,000	65,000
Loan facilities			
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) Reserves cash backed - Leave rese	\$ 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) Bridges 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
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
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) Non-operating grants, subsidies and contributions			
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 dependent 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
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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

11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected member R Walker			
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
Elected member H O'Connell			
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
Elected member Sarah Alexander			
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
Elected member Steele Alexander			
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
Elected member P Kaltenrieder			
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
Elected member D King			
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
Elected member K Moir			
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
Elected member A Price			
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
Elected member E Rear			
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
Elected member T Oversby			
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
Total Elected Member Remuneration	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

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.

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

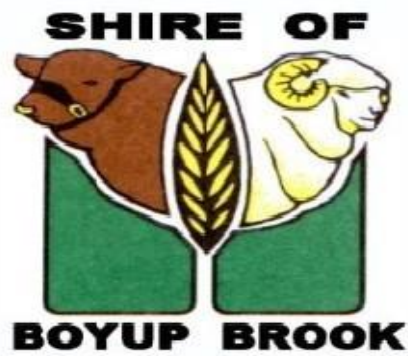
All figures shown in this statement are rounded to the nearest dollar.

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

G/L JOB		ADOPTED BUDGET 2021-22	
		Income	Expenditure
Proceeds Sale of Assets			
123001	Proceeds Sale of Assets	(\$62,500)	\$0
092010	Proceeds - Sale of Land/Buildings	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$62,500)	\$0
Written Down Value			
	Written Down Value - Works Plant	\$0	\$62,500
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$62,500
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$62,500)	\$62,500
Total - OPERATING STATEMENT		(\$62,500)	\$62,500

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

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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Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$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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Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$681,320)	\$0
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Total - OTHER GENERAL-PURPOSE FUNDING	(\$681,320)	\$7,145
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Total - GENERAL PURPOSE FUNDING	(\$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
PREVENTIVE SERVICE - OTHER			
OPERATING EXPENDITURE			
073100	Analytical Expenses	\$0	\$475
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP		\$0	\$475
Total - PREVENTIVE SERVICES - OTHER		\$0	\$475
OTHER HEALTH			
OPERATING EXPENDITURE			
075100	Ambulance Centre Operation	\$0	\$24,648
075150	Admin Allocated - Other Health	\$0	\$14,437
Sub Total - OTHER HEALTH OP/EXP		\$0	\$39,085
OPERATING INCOME			
Sub Total - OTHER HEALTH OP/INC		\$0	\$0
Total - OTHER HEALTH		\$0	\$39,085
Total - HEALTH		(\$1,108,380)	\$1,569,527

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		Income	Expenditure
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

SANITATION - HOUSEHOLD REFUSE

OPERATING EXPENDITURE

101100	Refuse Collection Boyup Brook Townsite Expense	\$0	\$45,849
101101	Recycling Collection Boyup Brook Town Site	\$0	\$28,540
101106	Transfer Station Employee Costs	\$0	\$93,346
101102 B0400	Boyup Brook Transfer Station Costs	\$0	\$58,935
101103	Land Fill Disposal Site	\$0	\$44,365
101104	Townsite Street Bins Collection	\$0	\$10,260
101107	Drum Muster Expenses	\$0	\$1,600
101108	BB Transfer Station Superannuation	\$0	\$1,700
101119	Waste Bin Maintenance and Delivery	\$0	\$2,340
101150	Admin Allocated - Waste Management	\$0	\$28,728
101190	Depreciation - Waste Management	\$0	\$22,070

Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP \$0 \$337,733

SANITATION OPERATING INCOME

101001	Refuse Collection Charges - Rates	(\$188,700)	\$0
101002	Waste Disposal Charges	(\$6,000)	\$0
101003	Recycling Scheme Income	(\$1,800)	\$0
101004	Scrap Metal Income	(\$2,400)	\$0

Sub Total - SANITATION H/HOLD REFUSE OP/INC (\$198,900) \$0

Total - SANITATION HOUSEHOLD REFUSE (\$198,900) \$337,733

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

Sub Total - SEWERAGE OP/EXP \$0 \$2,770

OPERATING INCOME

103002	Septic Licence Fees	(\$4,000)	\$0
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Sub Total - SEWERAGE OP/INC (\$4,000) \$0

Total - SEWERAGE (\$4,000) \$2,770

TOWN PLANNING & REGIONAL DEVELOPMENT

OPERATING EXPENDITURE

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

Sub Total - TOWN PLAN & REG DEV OP/EXP \$0 \$57,480

OPERATING INCOME

105001	Planning Application Fees	(\$5,000)	\$0
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Sub Total - TOWN PLAN & REG DEV OP/INC (\$5,000) \$0

Total - TOWN PLANNING & REGIONAL DEVELOPMENT (\$5,000) \$57,480

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
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		Income	Expenditure
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
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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Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$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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Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$9,278)	\$0
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Total - TV & RADIO REBROADCASTING		(\$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		
LIBRARIES			
OPERATING EXPENDITURE			
115100	Library Operations	\$0	\$34,973
115150	Admin Allocation - Libraries	\$0	\$79,037
Sub Total - LIBRARIES OP/EXP		\$0	\$114,010
OPERATING INCOME			
115001	State Library Grant Income	(\$8,716)	\$0
Sub Total - LIBRARIES OP/INC		(\$8,716)	\$0
Total - LIBRARIES		(\$8,716)	\$114,010
OTHER CULTURE			
OPERATING EXPENDITURE			
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
Sub Total - OTHER CULTURE OP/EXP		\$0	\$41,976
OPERATING INCOME			
116005	Non-Operating Grants & Contributions	(\$5,090)	\$0
Sub Total - OTHER CULTURE OP/INC		(\$5,090)	\$0
Total - OTHER CULTURE		(\$5,090)	\$41,976
Total - RECREATION AND CULTURE		(\$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

ADOPTED BUDGET
2021-22
Income Expenditure

G/L JOB

STREETS, ROADS, BRIDGES, DEPOTS - MAINTENANCE

OPERATING EXPENDITURE

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
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$3,842,889

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
OPERATING INCOME				
122002		Profit on Disposal of Assets	\$0	\$0
122003		Sale of Old Materials and Minor Items	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC			\$0	\$0
Total - MTCE STREETS ROADS DEPOTS			\$0	\$3,842,889
TRAFFIC CONTROL				
OPERATING EXPENDITURE				
125150		Administration Allocated - Traffic Control	\$0	\$107,765
Sub Total - TRAFFIC CONTROL OP/EXP			\$0	\$107,765
OPERATING INCOME				
125001		Licensing Service	(\$27,400)	\$0
125002		Motor Vehicle Plates	(\$1,000)	\$0
125005		Sundry Receipts - Heavy Haulage Permits etc.	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/INC			(\$28,400)	\$0
Total - TRAFFIC CONTROL			(\$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
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
RURAL SERVICES				
OPERATING EXPENDITURE				
131001		Rural Services Expenses	\$0	\$28,809
131005		Employee Wages, Superannuation & Employee Costs	\$0	\$0
131009		Admin Allocation - Biosecurity	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP			\$0	\$28,809
OPERATING INCOME				
			\$0	\$0
Sub Total - RURAL SERVICES OP/INC			\$0	\$0
Total - RURAL SERVICES			\$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
Sub Total - BUILDING CONTROL OP/INC		(\$10,315)	\$0

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
SALEYARDS & MARKETS				
OPERATING EXPENDITURE				
134100		Saleyards	\$0	\$29,725
134190		Depreciation - Saleyards & Markets	\$0	\$113,345
Sub Total - SALEYARDS & MARKETS OP/EXP			\$0	\$143,070
OPERATING INCOME				
134001		Reimbursements - Saleyards	(\$6,500)	\$0
Sub Total - SALEYARDS & MARKETING OP/INC			(\$6,500)	\$0
Total - SALEYARDS & MARKETS			(\$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		Income	Expenditure
PRIVATE WORKS				
OPERATING EXPENDITURE				
141100		Private Works - Costs	\$0	\$14,167
Sub Total - PRIVATE WORKS OP/EXP			\$0	\$14,167
OPERATING INCOME				
141001		Private Works - Recoup Charges	(\$14,167)	\$0
Sub Total - PRIVATE WORKS OP/INC			(\$14,167)	\$0
Total - PRIVATE WORKS			(\$14,167)	\$14,167

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 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

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
NEW LONG-TERM LOANS				
INCOME				
147500		New Loan Land Acquisition	(\$170,000)	\$0
Sub Total - LONG TERM LOANS			(\$170,000)	\$0
Total - DEFERRED ASSETS			(\$170,000)	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENTS				
CAPITAL EXPENDITURE				
146800		Principal Repayment on Loans	\$0	\$27,711
Sub Total - LOAN REPAYMENTS			\$0	\$27,711
CAPITAL INCOME				
Sub Total - LOAN PRINCIPAL REIMBURSED			\$0	\$0
Total - NON-CURRENT LIABILITIES			\$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
Sub Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$3,689,484)
Total - OPERATING ACTIVITIES EXCLUDED	\$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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Sub Total - CAPITAL WORKS	\$0	\$0
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Total - COMMUNITY AMENITIES	\$0	\$0
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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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Sub Total - CAPITAL WORKS	\$0	\$135,644
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Total - RECREATION AND CULTURE	\$0	\$135,644
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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
LAND AND BUILDINGS			
ECONOMIC SERVICES			
EXPENDITURE			
132411	Local Roads & Community Building Projects - Fax Mill	\$0	\$108,900
Sub Total - CAPITAL WORKS		\$0	\$108,900
Total - ECONOMIC SERVICES		\$0	\$108,900
LAND AND BUILDINGS			
OTHER PROPERTY AND SERVICES			
CAPITAL EXPENDITURE			
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
Sub Total - CAPITAL WORKS		\$0	\$240,000
Total - OTHER PROPERTY AND SERVICES		\$0	\$240,000
Total - LAND AND BUILDINGS		\$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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Sub Total - CAPITAL WORKS	\$0	\$0
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Total - LAW ORDER & PUBLIC SAFETY	\$0	\$0
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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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Sub Total - CAPITAL WORKS	\$0	\$7,500
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Total - RECREATION AND CULTURE	\$0	\$7,500
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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

G/L	JOB	ADOPTED BUDGET	
		2021-22	
		Income	Expenditure
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
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
DRAINAGE				
121411		Drainage Projects - Municipal Funded		
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
Sub Total - CAPITAL WORKS			\$0	\$49,875
Total - TRANSPORT - DRAINAGE			\$0	\$49,875
Total - DRAINAGE ASSETS			\$0	\$49,875
PARKS & OVALS INFRASTRUCTURE				
113903		Sandakan Memorial Capital Improvements	\$0	\$11,300
Sub Total - CAPITAL WORKS			\$0	\$11,300
Total - OTHER SPORT & RECREATION - PARKS & OVALS			\$0	\$11,300
Total - PARKS & OVALS ASSETS			\$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
Sub Total - CAPITAL WORKS		\$0	\$497,964
Total - RECREATION INFRASTRUCTURE		\$0	\$497,964
Total - INFRASTRUCTURE ASSETS - RECREATION		\$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

Sub Total - CAPITAL WORKS \$0 \$621,820

Total - ECONOMIC SERVICES **\$0 \$621,820**

INFRASTRUCTURE OTHER

OTHER PROPERTY & SERVICES

147480 Rylington Park Rainwater Tank \$0 \$25,000

Sub Total - CAPITAL WORKS \$0 \$25,000

Total - OTHER PROPERTY & SERVICES **\$0 \$25,000**

Total - INFRASTRUCTURE ASSETS - OTHER **\$0 \$646,820**

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