



BUDGET REVIEW

**DETAILED OPERATING
AND NON-OPERATING**

WORKPAPERS

28 FEBRUARY 2022

2021-2022

SHIRE OF BOYUP BROOK
BUDGET REVIEW FINANCIAL ACTIVITY STATEMENT BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 28 FEBRUARY 2022

| | 2021-22 ORIGINAL BUDGET | 2021-22 YTD BUDGET (a) | 2021-22 YTD ACTUAL (b) | 30 JUNE 2022 PROJECTION | PROJECTION VARIANCES | |
|---|-------------------------------|------------------------------|------------------------------|----------------------------|----------------------|--------------------|
| | \$ | \$ | \$ | | FAVOURABLE | UNFAVOURABLE |
| OPERATING REVENUE | | | | | | |
| General Purpose Funding | 725,725 | 540,149 | 573,057 | 776,119 | 60,245 | (10,741) |
| Governance | 0 | 0 | 250 | 250 | 250 | 0 |
| Law, Order Public Safety | 158,689 | 138,974 | 68,539 | 161,163 | 2,474 | 0 |
| Health | 1,108,380 | 728,248 | 663,490 | 1,201,956 | 99,031 | (5,455) |
| Education and Welfare | 165,000 | 123,981 | 133,149 | 185,000 | 20,000 | 0 |
| Housing | 76,174 | 53,211 | 46,827 | 75,424 | 0 | (750) |
| Community Amenities | 223,600 | 219,836 | 219,026 | 221,248 | 12,653 | (15,005) |
| Recreation and Culture | 50,694 | 49,497 | 56,595 | 59,573 | 9,215 | (336) |
| Transport | 202,981 | 192,305 | 195,757 | 203,240 | 259 | 0 |
| Economic Services | 107,077 | 79,013 | 81,504 | 104,006 | 7,797 | (10,868) |
| Other Property and Services | 778,777 | 523,383 | 743,578 | 943,235 | 164,458 | 0 |
| | 3,597,097 | 2,648,596 | 2,781,771 | 3,931,214 | 376,382 | (43,155) |
| LESS OPERATING EXPENDITURE | | | | | | |
| General Purpose Funding | (137,370) | (82,919) | (50,368) | (137,370) | 0 | 0 |
| Governance | (403,128) | (304,017) | (280,523) | (406,157) | 11,582 | (14,611) |
| Law, Order, Public Safety | (400,084) | (249,057) | (263,905) | (475,835) | 3,972 | (79,723) |
| Health | (1,569,527) | (912,243) | (758,913) | (1,569,363) | 50,593 | (50,429) |
| Education and Welfare | (319,914) | (214,600) | (184,965) | (307,985) | 17,757 | (5,828) |
| Housing | (155,175) | (119,629) | (55,953) | (143,306) | 19,864 | (7,995) |
| Community Amenities | (469,520) | (320,363) | (217,742) | (464,652) | 81,486 | (76,619) |
| Recreation and Culture | (1,121,560) | (757,373) | (476,332) | (1,247,931) | 15,414 | (141,785) |
| Transport | (3,976,680) | (2,580,168) | (847,381) | (4,317,028) | 700 | (341,048) |
| Economic Services | (651,458) | (389,664) | (206,871) | (713,968) | 19,684 | (82,194) |
| Other Property & Services | (691,039) | (334,272) | (327,746) | (772,993) | 227,575 | (309,529) |
| | (9,895,455) | (6,264,306) | (3,670,699) | (10,556,588) | 448,627 | (1,109,760) |
| <i>Increase/(Decrease)</i> | (6,298,358) | (3,615,710) | (888,927) | (6,625,374) | 825,009 | (1,152,915) |
| NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET | | | | | | |
| Movement in Employee Provisions (Non-current) | 40,045 | 0 | 0 | 40,045 | 0 | 0 |
| (Profit)/ Loss on the disposal of assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation Written Back | 3,586,939 | 2,315,828 | 0 | 3,586,939 | 0 | 0 |
| | 3,626,984 | 2,315,828 | 0 | 3,626,984 | 0 | 0 |
| <i>Sub Total</i> | (2,671,374) | (1,299,882) | (888,927) | (2,998,390) | 825,009 | (1,152,915) |
| INVESTING ACTIVITIES | | | | | | |
| Purchase of Land | 0 | (170,000) | (219,627) | | | |
| Purchase Buildings | (484,544) | (299,544) | (217,036) | (564,740) | 30,903 | (111,099) |
| Purchase Plant and Equipment | (928,500) | (928,500) | (186,109) | (634,719) | 352,037 | (58,256) |
| Purchase Furniture and Equipment | 0 | 0 | (2,179) | 0 | 0 | 0 |
| Infrastructure Assets - Roads | (2,637,451) | (2,484,151) | (751,054) | (2,285,834) | 387,000 | (35,383) |
| Infrastructure Assets - Footpaths | (143,850) | (143,850) | 0 | (68,250) | 75,600 | 0 |
| Infrastructure Assets - Aerodromes | (49,575) | (49,575) | 0 | (49,575) | 0 | 0 |
| Infrastructure Assets - Drainage | (49,875) | 0 | (606) | (49,875) | 0 | 0 |
| Infrastructure Assets - Parks & Ovals | (11,300) | (11,300) | (6,374) | (11,300) | 0 | 0 |
| Infrastructure Assets - Recreation | (497,964) | (199,559) | (208,560) | (379,863) | 118,101 | 0 |
| Infrastructure Assets - Other | (646,820) | (149,364) | (9,923) | (193,133) | 621,820 | (168,133) |
| Proceeds from Sale of Assets | 62,500 | 62,500 | 27,273 | 42,227 | 0 | (20,273) |
| Contributions for the Development of Assets | 2,659,206 | 1,362,543 | 467,808 | 1,936,524 | 16,000 | (738,682) |
| Amount Attributable to Investing Activities | (2,728,173) | (3,010,800) | (1,106,388) | (2,258,538) | 1,601,461 | (1,131,826) |
| FINANCING ACTIVITIES | | | | | | |
| Repayment of Debt - Loan Principal | (27,711) | (15,614) | (9,943) | (26,228) | 7,534 | (6,051) |
| Transfer to Reserves | (138,704) | (3,333) | (1,369) | (359,204) | 0 | (220,500) |
| Amount Attributable to Financing Activities | (166,415) | (18,947) | (11,312) | (385,432) | 7,534 | (226,551) |
| <i>Sub Total</i> | (5,565,962) | (4,329,629) | (2,006,627) | (5,642,360) | 2,434,004 | (2,511,292) |
| FUNDING FROM | | | | | | |
| Transfer from Reserves | 135,997 | 0 | 0 | 309,130 | 173,133 | 0 |
| Loans Raised | 170,000 | 170,000 | 0 | 0 | 0 | (170,000) |
| Estimated Opening Surplus at 1 July | 2,118,000 | 2,118,000 | 2,248,459 | 2,248,459 | 130,458 | 0 |
| Amount Raised from General Rates | 3,141,964 | 3,141,964 | 3,148,730 | 3,141,074 | 0 | 0 |
| Closing Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| | 5,565,961 | 5,429,961 | 5,397,189 | 5,698,663 | 303,591 | (170,000) |
| NET SURPLUS/(DEFICIT) | (1) | 1,100,335 | 3,390,562 | 56,303 | 2,737,595 | (2,681,292) |

PROJECTED SURPLUS/(DEFICIT)

56,303

| | 2020-2021 C/FWD | 2021-2022 BUDGET | 2021-2022 YTD | 30 JUNE 2022 PROJECTION |
|---|--------------------|---------------------|--------------------|----------------------------|
| CURRENT ASSETS | | | | |
| Unrestricted Cash | 2,250,594 | 222,916 | 3,730,048 | 279,219 |
| Restricted Cash | 3,119,040 | 2,373,035 | 2,460,319 | 2,373,035 |
| Accounts Receivable | 595,777 | 378,790 | 1,302,690 | 378,790 |
| Stock On Hand - Inventories | 94,263 | 17,056 | 4,769 | 17,056 |
| Biological Assets | 608,422 | 480,894 | 697,916 | |
| Other Assets | 28,294 | 0 | 0 | 0 |
| TOTAL CURRENT ASSETS | 6,696,390 | 3,472,691 | 8,195,742 | 3,048,100 |
| CURRENT LIABILITIES | | | | |
| Bank Overdraft | 0 | 0 | 0 | 0 |
| Accounts Payable | (287,999) | (265,094) | (597,361) | (265,094) |
| Accrued Expenses | (129,279) | (62,000) | (126,888) | 0 |
| Accrued Interest | 0 | 0 | (2,392) | 0 |
| Bonds and deposits | (44,051) | 0 | (90,569) | 0 |
| Contracts Liability | (685,660) | 0 | (685,660) | 0 |
| Employee Provisions | (338,207) | (339,004) | (338,207) | (339,004) |
| Current Borrowings | (20,178) | (56,914) | (10,235) | (56,914) |
| TOTAL CURRENT LIABILITIES | (1,505,374) | (723,012) | (1,851,311) | (661,012) |
| SUB-TOTAL | 5,191,016 | 2,749,679 | 6,344,431 | 2,387,088 |
| LESS | | | | |
| Restricted Cash at Bank - Reserves | (2,389,329) | (2,373,035) | (2,390,698) | (2,373,035) |
| Stock (Not a liquid Asset) | (94,263) | (17,056) | (4,769) | (17,056) |
| Biological Assets | (608,422) | (480,894) | (697,916) | 0 |
| Accrued Income | 0 | 0 | 0 | 0 |
| Accrued Interest on Borrowings (Loans) | 0 | 2,392 | 2,392 | 2,392 |
| Accrued Expenses Incl. Salaries & Wages | 129,279 | 62,000 | 126,888 | 0 |
| Current Employee Benefits Provision | 0 | 0 | 0 | 0 |
| Current Borrowings Repayments | 20,178 | 56,914 | 10,235 | 56,914 |
| Roundings | 0 | 0 | 2 | 0 |
| SUB-TOTAL | (2,942,557) | (2,749,679) | (2,953,866) | (2,330,785) |
| NET CURRENT ASSETS | 2,248,459 | 0 | 3,390,565 | 56,303 |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | | | | |
|---|----------------------------------|--|---|-----|---------------------------|----------|--------------------------------|----------|--------------------|----------|--------------------------------------|------------|--------------|------------|
| | | | G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| Proceeds Sale of Assets | | | | | | | | | | | | | | |
| 123001 | Proceeds Sale of Assets | | (\$27,273) | \$0 | (\$62,500) | \$0 | (\$42,227) | \$0 | \$0 | \$20,273 | Decrease in sale value of low loader | | | |
| PROCEEDS FROM SALE OF ASSETS | | | (\$27,273) | \$0 | (\$62,500) | \$0 | (\$42,227) | \$0 | \$0 | \$20,273 | | | | |
| Written Down Value | | | | | | | \$0 | \$0 | | | | | | |
| | Written Down Value - Works Plant | | \$0 | \$0 | \$0 | \$62,500 | \$0 | \$62,500 | \$0 | \$0 | | | | |
| Sub Total - WDV ON DISPOSAL OF ASSET | | | \$0 | \$0 | \$0 | \$62,500 | \$0 | \$62,500 | \$0 | \$0 | | | | |
| Total - GAIN/LOSS ON DISPOSAL OF ASSET | | | (\$27,273) | \$0 | (\$62,500) | \$62,500 | (\$42,227) | \$62,500 | \$0 | \$20,273 | | | | |
| | | | | | | | | | | | | | | |
| Total - OPERATING STATEMENT | | | (\$27,273) | \$0 | (\$62,500) | \$62,500 | (\$42,227) | \$62,500 | \$0 | \$20,273 | | | | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|-------------------------------------|---|------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|
| | | | 28 FEBRUARY 2022 | | 2021-22 | | 30 JUNE 2021 | | | | |
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| RATES | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 031103 | Rates Administration Activity Costs | | \$0 | \$46,464 | \$0 | \$107,765 | \$0 | \$107,765 | \$0 | \$0 | |
| 031101 | Collection Costs | | \$0 | \$0 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 | \$0 | |
| 031100 | Valuation Charges | | \$0 | \$823 | \$0 | \$17,160 | \$0 | \$17,160 | \$0 | \$0 | |
| 031102 | Search Costs | | \$0 | \$0 | \$0 | \$300 | \$0 | \$300 | \$0 | \$0 | |
| Sub Total - GENERAL RATES OP EXP | | | \$0 | \$47,287 | \$0 | \$130,225 | \$0 | \$130,225 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | |
| 031001 | Rates · GRV | | \$0 | \$0 | (\$481,306) | \$0 | (\$481,306) | \$0 | \$0 | \$0 | |
| 031002 | Rates · UV | | \$0 | \$0 | (\$2,222,749) | \$0 | (\$2,222,749) | \$0 | \$0 | \$0 | |
| 031003 | Rates · GRV - Minimum | | \$0 | \$0 | (\$53,040) | \$0 | (\$53,091) | \$0 | (\$51) | \$0 | Increase in GRV minimum rates |
| 031004 | Rates · UV - Minimum | | \$0 | \$0 | (\$384,869) | \$0 | (\$383,928) | \$0 | \$0 | \$941 | Decrease in UV minimum rates |
| 031006 | Rates · Ex-Gratia Rates | | \$0 | \$0 | (\$1,255) | \$0 | (\$1,255) | \$0 | \$0 | \$0 | |
| 031013 | Rates Administration Fee | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 031005 | Rates · Instalment Interest | | (\$3,369) | \$0 | (\$3,000) | \$0 | (\$3,000) | \$0 | \$0 | \$0 | |
| 031007 | Rates · Non Payment Penalty - LG | | (\$13,692) | \$0 | (\$20,700) | \$0 | (\$15,500) | \$0 | \$0 | \$5,200 | Decrease in late payment penalty interest |
| 01023 | Pensioner Deferred Rate Interest | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 031008 | Rates · Rate Enquiries | | (\$8,314) | \$0 | (\$10,000) | \$0 | (\$10,000) | \$0 | \$0 | \$0 | |
| 031009 | Rates - ESL Administration Fee | | \$0 | \$0 | (\$4,000) | \$0 | (\$4,000) | \$0 | \$0 | \$0 | |
| 031010 | Rates · Reimbursements | | \$0 | \$0 | (\$5,000) | \$0 | (\$5,000) | \$0 | \$0 | \$0 | |
| 031011 | Rates · Penalty Interest - DFES | | (\$604) | \$0 | (\$700) | \$0 | (\$700) | \$0 | \$0 | \$0 | |
| 031012 | Rates · Rates Interims | | (\$3,148,730) | \$0 | \$0 | \$0 | (\$7,653) | \$0 | \$7,653 | \$0 | Increase in interim rates due to valuation changes |
| 031104 | Rates Written Off | | \$0 | \$0 | \$250 | \$0 | \$250 | \$0 | \$0 | \$0 | |
| Sub Total - GENERAL RATES OP INC | | | (\$3,174,709) | \$0 | (\$3,186,369) | \$0 | (\$3,187,932) | \$0 | (\$7,704) | \$6,141 | |
| Total - GENERAL RATES | | | (\$3,174,709) | \$47,287 | (\$3,186,369) | \$130,225 | (\$3,187,932) | \$130,225 | (\$7,704) | \$6,141 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|---------------------------------------|
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| G/L | JOB | (| | | | | | | | | |
| OTHER GENERAL PURPOSE FUNDING | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 032100 | General Purpose Funding - Administration Allocated | | \$0 | \$3,081 | \$0 | \$7,145 | \$0 | \$7,145 | \$0 | \$0 | |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP | | | \$0 | \$3,081 | \$0 | \$7,145 | \$0 | \$7,145 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | |
| 032001 | General Purpose Grants Federal Commission (OP) | | (\$280,100) | \$0 | (\$343,310) | \$0 | (\$373,466) | \$0 | (\$30,156) | | \$0 Increase in general purpose grant |
| 032002 | General Purpose Grants Federal - Roads (OP) | | (\$263,471) | \$0 | (\$330,310) | \$0 | (\$351,295) | \$0 | (\$20,985) | | \$0 Increase in local road grant |
| 032003 | General Purpose Funding - Interest On Investments - Municipal / | | (\$2,073) | \$0 | (\$700) | \$0 | (\$2,100) | \$0 | (\$1,400) | | \$0 Increase in interest earned |
| 032004 | Interest on Investments - Reserves Account | | (\$1,369) | \$0 | (\$5,000) | \$0 | (\$2,300) | \$0 | \$0 | \$2,700 | Decrease in interest earned |
| 032006 | General Purpose Funding - Interest on Investments - Medical Fu | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 032007 | General Purpose Funding - Interest on Investments - Business C | | \$0 | \$0 | (\$1,000) | \$0 | \$0 | \$0 | \$0 | \$1,000 | Decrease in interest earned |
| 032008 | General Purpose Funding - Interest on Investments - Short Term | | (\$64) | \$0 | (\$1,000) | \$0 | (\$100) | \$0 | \$0 | \$900 | Decrease in interest earned |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC | | | (\$547,077) | \$0 | (\$681,320) | \$0 | (\$729,261) | \$0 | (\$52,541) | \$4,600 | |
| Total - OTHER GENERAL PURPOSE FUNDING | | | (\$547,077) | \$3,081 | (\$681,320) | \$7,145 | (\$729,261) | \$7,145 | (\$52,541) | \$4,600 | |
| Total - GENERAL PURPOSE FUNDING | | | (\$3,721,786) | \$50,368 | (\$3,867,689) | \$137,370 | (\$3,917,193) | \$137,370 | (\$60,245) | \$10,741 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | | |
|---|---|---|---------------------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|--|
| | | | YTD ACTUALS 28 FEBRUARY 2022 | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | | | | |
| MEMBERS OF COUNCIL | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | |
| 041100 | Members - Sitting Fees. | | \$0 | \$48,062 | \$0 | \$75,560 | \$0 | \$75,560 | \$0 | \$0 | | |
| 041119 | Website Expenses | | \$0 | \$0 | \$0 | \$3,500 | \$0 | \$3,500 | \$0 | \$0 | | |
| 041101 | Members - Training Costs | | \$0 | \$218 | \$0 | \$10,800 | \$0 | \$10,800 | \$0 | \$0 | | |
| 041102 | Members - Travelling Costs | | \$0 | \$2,697 | \$0 | \$6,800 | \$0 | \$6,800 | \$0 | \$0 | | |
| 041103 | Members - Telecommunications Reimbursements | | \$0 | \$7,291 | \$0 | \$11,520 | \$0 | \$11,520 | \$0 | \$0 | | |
| 041104 | Members - Other Expenses | | \$0 | \$2,475 | \$0 | \$4,400 | \$0 | \$4,400 | \$0 | \$0 | | |
| 041105 | Members - Conferences/Seminars Costs | | \$0 | \$118 | \$0 | \$15,850 | \$0 | \$5,850 | (\$10,000) | \$0 | Savings in councillor seminars & conference costs | |
| 041106 | Members - President's Allowance | | \$0 | \$6,853 | \$0 | \$10,280 | \$0 | \$10,280 | \$0 | \$0 | | |
| 041107 | Members - Deputy President's Allowance | | \$0 | \$1,713 | \$0 | \$2,570 | \$0 | \$2,570 | \$0 | \$0 | | |
| 041108 | Members - Council Chamber Expenses | | \$0 | \$1,247 | \$0 | \$1,050 | \$0 | \$1,385 | \$0 | \$335 | Increase in services expenses for plumbing repairs | |
| 041109 | Members - Refreshments & Receptions | | \$0 | \$24,242 | \$0 | \$17,181 | \$0 | \$29,941 | \$0 | \$12,760 | Increase in wages and overheads. Increase in materials expenses for freshments | |
| 041111 | Members - Insurance Costs For Members | | \$0 | \$7,310 | \$0 | \$5,904 | \$0 | \$7,310 | \$0 | \$1,406 | Increase in liability insurance premium | |
| 041112 | Members - Subscriptions | | \$0 | \$8,945 | \$0 | \$8,835 | \$0 | \$8,945 | \$0 | \$110 | Increase in subscription expense | |
| 041113 | Members - Election Expenses | | \$0 | \$2,168 | \$0 | \$4,400 | \$0 | \$2,818 | (\$1,582) | \$0 | Decrease in advertising expenses for election | |
| 041114 | Members - Donations | | \$0 | \$99,557 | \$0 | \$48,200 | \$0 | \$48,200 | \$0 | \$0 | | |
| 041118 | ICT - Councillors | | \$0 | \$0 | \$0 | \$2,640 | \$0 | \$2,640 | \$0 | \$0 | | |
| 041120 | Warren Blackwood Alliance Expenses | | \$0 | \$5,695 | \$0 | \$30,000 | \$0 | \$30,000 | \$0 | \$0 | | |
| 041150 | Members - Admin Allocation | | \$0 | \$24,772 | \$0 | \$57,455 | \$0 | \$57,455 | \$0 | \$0 | | |
| Sub Total - MEMBERS OF COUNCIL OP/EXP | | | \$0 | \$243,365 | \$0 | \$316,945 | \$0 | \$319,974 | (\$11,582) | \$14,611 | | |
| OPERATING INCOME | | | | | | | | | | | | |
| 041002 | Other Governance - Sundry Reimbursements Income | | (\$250) | \$0 | \$0 | \$0 | (\$250) | \$0 | (\$250) | \$0 | Increase in reimbursements | |
| Sub Total - MEMBERS OF COUNCIL OP/INC | | | (\$250) | \$0 | \$0 | \$0 | (\$250) | \$0 | (\$250) | \$0 | | |
| Total - MEMBERS OF COUNCIL | | | (\$250) | \$243,365 | \$0 | \$316,945 | (\$250) | \$319,974 | (\$11,832) | \$14,611 | | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|------------------------------------|---|------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|------------|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | | | |
| | | | 28 FEBRUARY 2022 | | | | | | | | |
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| GOVERNANCE | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 042100 | Other Governance - Admin Allocated | | \$0 | \$37,158 | \$0 | \$86,183 | \$0 | \$86,183 | \$0 | \$0 | |
| Sub Total - GOVERNANCE - GENERAL OP/EXP | | | \$0 | \$37,158 | \$0 | \$86,183 | \$0 | \$86,183 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | |
| Sub Total - GOVERNANCE - GENERAL OP/INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - GOVERNANCE - GENERAL | | | \$0 | \$37,158 | \$0 | \$86,183 | \$0 | \$86,183 | \$0 | \$0 | |
| Total - GOVERNANCE | | | (\$250) | \$280,523 | \$0 | \$403,128 | (\$250) | \$406,157 | (\$11,832) | \$14,611 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | | |
|---|--|---------------------------------|------------|----------------|-------------|----------------|-------------|--------------------|--------------|------------|--|
| | | YTD ACTUALS 28 FEBRUARY 2022 | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | | | | Expenditure |
| LAW, ORDER AND PUBLIC SAFETY | | | | | | | | | | | |
| FIRE PREVENTION | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 051109 | ESL - Insurances Fire Appliances and Personnel | | \$0 | \$32,395 | \$0 | \$36,256 | \$0 | \$32,395 | (\$3,861) | | \$0 Decrease in insurance premiums Increase in wages and overhead allocations |
| 051112 | Fire Prevention And Support | | \$0 | \$21,788 | \$0 | \$16,060 | \$0 | \$29,048 | \$0 | \$12,988 | |
| 051101 | Fire Break Inspection Expenses | | \$0 | \$3,429 | \$0 | \$3,540 | \$0 | \$3,429 | (\$111) | \$0 | Decrease in inspection expenses Increase in wages and superannuation expenses |
| 051102 | Fire Hazard Reductions Expenses | | \$0 | \$21,059 | \$0 | \$6,881 | \$0 | \$21,273 | \$0 | \$14,392 | |
| 051104 | Minor Fire Plant & Equipment Purchases non ESL | | \$0 | \$0 | \$0 | \$400 | \$0 | \$400 | \$0 | \$0 | |
| 051105 | Fire Plant & Equipment Maintenance - Non ESL | | \$0 | \$0 | \$0 | \$500 | \$0 | \$500 | \$0 | \$0 | |
| 051106 | ESL - Fire Vehicle Maintenance Costs | | \$0 | \$11,296 | \$0 | \$11,010 | \$0 | \$15,000 | \$0 | \$3,990 | Increase in contractor expenses for vehicle repairs |
| 051107 | ESL - Brigade Utilities, rates and taxes | | \$0 | \$0 | \$0 | \$275 | \$0 | \$275 | \$0 | \$0 | |
| 051108 | ESL - Other Goods & Services relating to Fires | | \$0 | \$682 | \$0 | \$2,200 | \$0 | \$2,200 | \$0 | \$0 | |
| 051111 | ESL - Minor Fire Plant/Equip Under \$1500 | | \$0 | \$0 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 | \$0 | |
| 051114 | ESL - Land & Building Maintenance | | \$0 | \$842 | \$0 | \$770 | \$0 | \$1,435 | \$0 | \$665 | Increase in wages, overheads and plant cost allocations |
| 051115 | ESL - Clothing and Accessories | | \$0 | \$31,506 | \$0 | \$40,000 | \$0 | \$40,000 | \$0 | \$0 | |
| 051116 | ESL - Plant and Equipment Maintenance | | \$0 | \$26,965 | \$0 | \$1,500 | \$0 | \$28,685 | \$0 | \$27,185 | Increase in wages, overheads and plant cost allocations. Increase in materials expenses for plant maintenance. |
| 051117 | BFRC - Bushfire Risk Planning | | \$0 | \$7,560 | \$0 | \$1,458 | \$0 | \$2,582 | \$0 | \$1,124 | Increase in wages allocations. |
| 051118 | DFES Fire Defence Grant Expenses | | \$0 | \$0 | \$0 | \$13,520 | \$0 | \$13,520 | \$0 | \$0 | |
| 051120 | Bush Fire - Mitigation Activity Funded | | \$0 | \$9,810 | \$0 | \$66,411 | \$0 | \$66,411 | \$0 | \$0 | |
| 051150 | Admin Allocation - Fire Control | | \$0 | \$24,772 | \$0 | \$57,455 | \$0 | \$57,455 | \$0 | \$0 | |
| 051190 | Depreciation - Fire Control | | \$0 | \$0 | \$0 | \$670 | \$0 | \$670 | \$0 | \$0 | |
| Sub Total - FIRE PREVENTION OP/EXP | | | \$0 | \$194,240 | \$0 | \$263,906 | \$0 | \$320,278 | (\$3,972) | \$60,344 | |
| OPERATING INCOME | | | | | | | | | | | |
| 051001 | Fire Infringements/Fines Income | | (\$550) | \$0 | (\$500) | \$0 | (\$550) | \$0 | (\$50) | \$0 | |
| 051002 | Sale Of Fire Maps Income | | (\$75) | \$0 | (\$100) | \$0 | (\$100) | \$0 | | | |
| 051004 | ESL - Funding Operating Grant Income | | (\$59,190) | \$0 | (\$151,789) | \$0 | (\$151,789) | \$0 | \$0 | \$0 | |
| Sub Total - FIRE PREVENTION OP/INC | | | (\$59,815) | \$0 | (\$152,389) | \$0 | (\$152,439) | \$0 | (\$50) | \$0 | |
| Total - FIRE PREVENTION | | | (\$59,815) | \$194,240 | (\$152,389) | \$263,906 | (\$152,439) | \$320,278 | (\$4,022) | \$60,344 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| G/L | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|--|---|---|--------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| ANIMAL CONTROL | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 052100 | Ranger Services Operation Costs | | \$0 | \$10,178 | \$0 | \$2,100 | \$0 | \$10,820 | \$0 | \$8,720 | Increase in materials and service contract expenses for contract ranger services |
| 052005 | Trap Hire Refunds | | \$0 | \$0 | \$0 | \$50 | \$0 | \$50 | \$0 | \$0 | |
| 052101 | Ranger Vehicle Operating Expenses | | \$0 | \$0 | \$0 | \$3,450 | \$0 | \$3,450 | | | |
| 052102 | Dog License Discs Costs | | \$0 | \$271 | \$0 | \$250 | \$0 | \$300 | \$0 | \$50 | Increase in license dic expenses |
| 052103 | Other Control Expenses | | \$0 | \$11,433 | \$0 | \$1,748 | \$0 | \$12,357 | \$0 | \$10,609 | Increase in wages allocation and superannuation expenses |
| 052104 | Animal Impounding Costs | | \$0 | \$2,185 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 | \$0 | |
| 052109 | Cat License Tags Expense | | \$0 | \$90 | \$0 | \$100 | \$0 | \$100 | \$0 | \$0 | |
| 052110 | Ranger Services Salary Super and Employee Costs | | \$0 | \$26,898 | \$0 | \$52,271 | \$0 | \$52,271 | \$0 | \$0 | |
| 052150 | Admin Allocation - Animal Control | | \$0 | \$9,305 | \$0 | \$21,582 | \$0 | \$21,582 | \$0 | \$0 | |
| 052190 | Depreciation | | \$0 | \$0 | \$0 | \$400 | \$0 | \$400 | \$0 | \$0 | |
| Sub Total - ANIMAL CONTROL OP/EXP | | | \$0 | \$60,360 | \$0 | \$86,951 | \$0 | \$106,330 | \$0 | \$19,379 | |
| OPERATING INCOME | | | | | | | | | | | |
| 052001 | Animal Fines & Penalties Income | | (\$1,950) | \$0 | \$0 | \$0 | (\$1,950) | \$0 | (\$1,950) | \$0 | Increase in fines issued |
| 052002 | Animal Impounding Fees Income | | (\$665) | \$0 | (\$300) | \$0 | (\$665) | \$0 | (\$365) | \$0 | Increase in pound fees |
| 052003 | Dog Registrations Charges | | (\$6,109) | \$0 | (\$6,000) | \$0 | (\$6,109) | \$0 | (\$109) | \$0 | Increase in registration fees |
| Sub Total - ANIMAL CONTROL OP/INC | | | (\$8,724) | \$0 | (\$6,300) | \$0 | (\$8,724) | \$0 | (\$2,424) | \$0 | |
| Total - ANIMAL CONTROL | | | (\$8,724) | \$60,360 | (\$6,300) | \$86,951 | (\$8,724) | \$106,330 | (\$2,424) | \$19,379 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| G/L | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|--|---|---|--------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|------------|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| OTHER LAW ORDER & PUBLIC SAFETY | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 053100 | Local Emergency Management Committee Expenses | | \$0 | \$0 | \$0 | \$300 | \$0 | \$300 | \$0 | \$0 | |
| 053150 | Administration Allocated - Emergency Mgt | | \$0 | \$9,305 | \$0 | \$21,582 | \$0 | \$21,582 | \$0 | \$0 | |
| 053190 | Depreciation | | \$0 | \$0 | \$0 | \$27,345 | \$0 | \$27,345 | \$0 | \$0 | |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP | | | \$0 | \$9,305 | \$0 | \$49,227 | \$0 | \$49,227 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | |
| 053002 | Non-Operating Grants CCTV | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - OTHER LAW ORDER PUBLIC SAFETY | | | \$0 | \$9,305 | \$0 | \$49,227 | \$0 | \$49,227 | \$0 | \$0 | |
| Total - LAW ORDER & PUBLIC SAFETY | | | (\$68,539) | \$263,905 | (\$158,689) | \$400,084 | (\$161,163) | \$475,835 | (\$6,446) | \$79,723 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|-------|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|---|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| HEALTH FAMILY STOP CENTRE | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 071100 | B0101 | | \$0 | \$6,043 | \$0 | \$11,766 | \$0 | \$11,374 | (\$392) | | \$0 Decrease in insurance premiums |
| 071150 | | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | | \$0 |
| 071190 | | | \$0 | \$0 | \$0 | \$3,700 | \$0 | \$3,700 | \$0 | | \$0 |
| Sub Total - HEALTH FAMILY STOP OP/EXP | | | \$0 | \$12,268 | \$0 | \$29,903 | \$0 | \$29,511 | (\$392) | | \$0 |
| OPERATING INCOME | | | | | | | | | | | |
| Sub Total - HEALTH FAMILY STOP OP/INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Total - HEALTH FAMILY STOP | | | \$0 | \$12,268 | \$0 | \$29,903 | \$0 | \$29,511 | (\$392) | | \$0 |
| HEALTH ADMINISTRATION & INSPECTION | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 072100 | | | \$0 | \$25,696 | \$0 | \$32,250 | \$0 | \$58,657 | \$0 | | Increase in contract expenses for health services |
| 072101 | | | \$0 | \$459 | \$0 | \$150 | \$0 | \$460 | \$0 | | \$310 |
| 072102 | | | \$0 | \$0 | \$0 | \$0 | | | \$0 | | \$0 |
| 072103 | | | \$0 | \$0 | \$0 | \$3,630 | \$0 | \$0 | (\$3,630) | | \$0 Decrease in superannuation expenses |
| 072150 | | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | | \$0 |
| Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP | | | \$0 | \$32,379 | \$0 | \$50,467 | \$0 | \$73,554 | (\$3,630) | | \$26,717 |
| OPERATING INCOME | | | | | | | | | | | |
| 072001 | | | (\$198) | \$0 | \$0 | \$0 | (\$198) | \$0 | (\$198) | | \$0 Increase in food stall permit fees |
| 072002 | | | (\$300) | \$0 | (\$100) | \$0 | (\$300) | \$0 | (\$200) | | \$0 Increase in camping site permit fees |
| 072003 | | | (\$782) | \$0 | (\$883) | \$0 | (\$883) | \$0 | \$0 | | \$0 |
| 072004 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| 072005 | | | \$0 | \$0 | (\$306) | \$0 | (\$306) | \$0 | \$0 | | \$0 |
| Sub Total - HEALTH ADMIN AND INSPECTION OP/INC | | | (\$1,279) | \$0 | (\$1,289) | \$0 | (\$1,687) | \$0 | (\$398) | | \$0 |
| Total - HEALTH ADMIN AND INSPECTION | | | (\$1,279) | \$32,379 | (\$1,289) | \$50,467 | (\$1,687) | \$73,554 | (\$4,028) | | \$26,717 |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

CURRENT YEAR
YTD ACTUALS
28 FEBRUARY 2022

ADOPTED BUDGET
2021-22

AMENDED BUDGET
30 JUNE 2021

PROJECTED VARIANCE

| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
|---|-------|--|-------------|-------------|---------------|-------------|---------------|-------------|-------------|--------------|--|
| OTHER HEALTH - MEDICAL SERVICES | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 074100 | B0105 | Housing General Practitioner - Medical Service | \$0 | \$9,015 | \$0 | \$13,963 | \$0 | \$18,580 | \$0 | \$4,617 | Decrease in insurance premiums. Increase in services expenses for doctor house lease. |
| 074102 | | Boyup Brook Medical Services Building Costs | \$0 | \$14,015 | \$0 | \$26,705 | \$0 | \$25,285 | (\$1,420) | \$0 | Decrease in insurance premiums Increase in wages and overheads allocations |
| 074101 | | Medical Services General Operations | \$0 | \$22,470 | \$0 | \$9,810 | \$0 | \$27,410 | \$0 | \$17,600 | |
| 074103 | | Medical Service Employee Costs | \$0 | \$509,508 | \$0 | \$1,015,818 | \$0 | \$1,009,979 | (\$5,839) | \$0 | Decrease in insurance premiums. |
| 074105 | | Postage, Printing & Stationery | \$0 | \$3,359 | \$0 | \$4,600 | \$0 | \$5,100 | \$0 | \$500 | Increase in stationery expenses |
| 074106 | | Medical Ctr - Telephones | \$0 | \$4,176 | \$0 | \$6,900 | \$0 | \$7,160 | \$0 | \$260 | Increase in telephone expenses |
| 074107 | | Medical Ctr - Subscriptions | \$0 | \$2,626 | \$0 | \$5,971 | \$0 | \$5,971 | \$0 | \$0 | |
| 074108 | | Medical Ctr - Insurances | \$0 | \$6,948 | \$0 | \$16,508 | \$0 | \$16,466 | (\$42) | \$0 | Decrease in insurance premiums |
| 074109 | | Medical Bank Fees | \$0 | \$354 | \$0 | \$950 | \$0 | \$950 | \$0 | \$0 | |
| 074110 | | Medical Ctr - Computer Expenses | \$0 | \$13,466 | \$0 | \$29,936 | \$0 | \$30,366 | \$0 | \$430 | Increase in Genie Solutions licensing expenses |
| 074111 | | Medical Ctr - Medical Supplies & Equipt | \$0 | \$9,840 | \$0 | \$23,100 | \$0 | \$23,395 | \$0 | \$295 | Increase in sharps disposal expenses |
| 074112 | | Medical Ctr - Locum Doctor | \$0 | \$17,345 | \$0 | \$48,600 | \$0 | \$48,600 | \$0 | \$0 | |
| 074113 | | Medical Ctr - Superannuation | \$0 | \$51,443 | \$0 | \$117,270 | \$0 | \$78,000 | (\$39,270) | \$0 | Decrease in superannuation expenses |
| 074114 | | Medical Ctr - Training | \$0 | \$36 | \$0 | \$2,500 | \$0 | \$2,500 | \$0 | \$0 | |
| 074115 | | Medical Ctr - Sundry Expenses | \$0 | \$2,403 | \$0 | \$12,100 | \$0 | \$12,100 | \$0 | \$0 | |
| 074116 | | Medical Service Provision for Leave Accruals | \$0 | \$0 | \$0 | \$31,245 | \$0 | \$31,245 | \$0 | \$0 | |
| 074117 | | Medical - Fringe Benefit Tax | \$0 | \$0 | \$0 | \$2,520 | \$0 | \$2,520 | \$0 | \$0 | |
| 074118 | | Medical Employee (Packaging) Costs | \$0 | \$0 | \$0 | \$1,200 | \$0 | \$1,200 | \$0 | \$0 | |
| 074150 | | Admin Allocated - Boyup Brook Medical Services | \$0 | \$27,853 | \$0 | \$64,601 | \$0 | \$64,601 | \$0 | \$0 | |
| 074191 | | Depreciation - Medical Centre | \$0 | \$0 | \$0 | \$8,500 | \$0 | \$8,500 | \$0 | \$0 | |
| 074190 | | Depreciation - Housing GP - 5 Rogers Ave | \$0 | \$0 | \$0 | \$6,800 | \$0 | \$6,800 | \$0 | \$0 | |
| Sub Total - PREVENTIVE SRVS - OP/EXP | | | \$0 | \$694,857 | \$0 | \$1,449,597 | \$0 | \$1,426,728 | (\$46,571) | \$23,702 | |
| OPERATING INCOME | | | | | | | | | | | |
| 074001 | | Surgery Turnover | (\$646,668) | \$0 | (\$1,100,000) | \$0 | (\$1,184,727) | \$0 | (\$84,727) | \$0 | Increase in medical billings |
| 074002 | | Surgery Rental Income | (\$1,636) | \$0 | (\$7,091) | \$0 | (\$1,636) | \$0 | \$0 | \$5,455 | Decrease in rental due tenancy terminated |
| 074003 | | Medical - Reimbursement | (\$13,906) | \$0 | \$0 | \$0 | (\$13,906) | \$0 | (\$13,906) | \$0 | Reimbursement for paid parental leave |
| Sub Total - PREVENTIVE SRVS - OP/INC | | | (\$662,211) | \$0 | (\$1,107,091) | \$0 | (\$1,200,269) | \$0 | (\$98,633) | \$5,455 | |
| Total - PREVENTIVE SERVICES | | | (\$662,211) | \$694,857 | (\$1,107,091) | \$1,449,597 | (\$1,200,269) | \$1,426,728 | (\$145,204) | \$29,157 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--------------------------------|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|---------------------------------|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PREVENTIVE SERVICE - OTHER | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 073100 | Analytical Expenses | | \$0 | \$483 | \$0 | \$475 | \$0 | \$483 | \$0 | \$8 | Increase in analytical expenses |
| Sub Total - PREVENTIVE SRVS - OTHER OP/EXP | | | \$0 | \$483 | \$0 | \$475 | \$0 | \$483 | \$0 | \$8 | |
| Total - PREVENTIVE SERVICES - OTHER | | | \$0 | \$483 | \$0 | \$475 | \$0 | \$483 | \$0 | \$8 | |
| OTHER HEALTH | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 075100 | Ambulance Centre Operation | | \$0 | \$12,702 | \$0 | \$24,648 | \$0 | \$24,650 | \$0 | \$2 | Increase in rubbish charge |
| 075150 | Admin Allocated - Other Health | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | \$0 | |
| Sub Total - OTHER HEALTH OP/EXP | | | \$0 | \$18,926 | \$0 | \$39,085 | \$0 | \$39,087 | \$0 | \$2 | |
| OPERATING INCOME | | | | | | | | | | | |
| Sub Total - OTHER HEALTH OP/INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - OTHER HEALTH | | | \$0 | \$18,926 | \$0 | \$39,085 | \$0 | \$39,087 | \$0 | \$2 | |
| Total - HEALTH | | | (\$663,490) | \$758,913 | (\$1,108,380) | \$1,569,527 | (\$1,201,956) | \$1,569,363 | (\$149,624) | \$55,884 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|--|---|------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|
| | | | 28 FEBRUARY 2022 | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| OTHER EDUCATION | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 081100 | Community Resource Centre | | \$0 | \$2,715 | \$0 | \$4,745 | \$0 | \$3,873 | (\$872) | \$0 | Decrease in insurance premiums |
| 081101 | Rylington Park Farm Complex | | \$0 | \$223 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 081102 | Donations - Other Education | | \$0 | \$150 | \$0 | \$250 | \$0 | \$250 | \$0 | \$0 | |
| 081103 | Early Learning Centre - Employee Costs | | \$0 | \$139,406 | \$0 | \$201,036 | \$0 | \$204,364 | \$0 | \$3,328 | Decrease in superannuation expenses, increase in insurance premiums. |
| 081104 | Early Learning Centre - Operating Costs | | \$0 | \$10,269 | \$0 | \$18,000 | \$0 | \$20,500 | \$0 | \$2,500 | Increase in other expenses for reimbursement of childcare subsidy |
| 081150 | Admin Allocation - Other Education | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | \$0 | |
| 081190 | Depreciation - Community Resource Centre | | \$0 | \$0 | \$0 | \$5,020 | \$0 | \$5,020 | \$0 | \$0 | |
| 081191 | Depreciation - Rylington Park Farm Complex | | \$0 | \$0 | \$0 | \$16,885 | \$0 | \$0 | (\$16,885) | \$0 | Reallocation of depreciation expense to GL # 149002, where all Rylington Expenses are now located. |
| Sub Total - OTHER EDUCATION OP/EXP | | | \$0 | \$158,987 | \$0 | \$260,373 | \$0 | \$248,444 | (\$17,757) | \$5,828 | |
| OPERATING INCOME | | | | | | | | | | | |
| 081003 | Early Learning Centre - Fees & Charges | | (\$133,149) | \$0 | (\$165,000) | \$0 | (\$185,000) | \$0 | (\$20,000) | \$0 | Increase in early learning centre fees |
| 081004 | Early Learning Centre -Operating Income | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - OTHER EDUCATION OP/INC | | | (\$133,149) | \$0 | (\$165,000) | \$0 | (\$185,000) | \$0 | (\$20,000) | \$0 | |
| Total - OTHER EDUCATION | | | (\$133,149) | \$158,987 | (\$165,000) | \$260,373 | (\$185,000) | \$248,444 | (\$37,757) | \$5,828 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| G/L | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|-------------------------------------|---|--------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|------------|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| AGED & DISABLED | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 082100 | Support for Seniors Christmas Lunch | | \$0 | \$1,143 | \$0 | \$1,390 | \$0 | \$1,390 | \$0 | \$0 | |
| 082104 | Aged Needs Initiative Loan Interest | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 082150 | Admin Allocated - Aged & Disabled | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | \$0 | |
| Sub Total - AGED & DISABLED OP/EXP | | | \$0 | \$7,367 | \$0 | \$15,827 | \$0 | \$15,827 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | |
| Sub Total - AGED & DISABLED OP/INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - AGED & DISABLED | | | \$0 | \$7,367 | \$0 | \$15,827 | \$0 | \$15,827 | \$0 | \$0 | |
| OTHER WELFARE | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 083100 | Other Welfare Expenses | | \$0 | \$0 | \$0 | \$500 | \$0 | \$500 | \$0 | \$0 | |
| 083104 | Depreciation | | \$0 | \$0 | \$0 | \$50 | \$0 | \$50 | \$0 | \$0 | |
| 083150 | Admin Allocated - Other Welfare | | \$0 | \$18,611 | \$0 | \$43,164 | \$0 | \$43,164 | \$0 | \$0 | |
| Sub Total - OTHER WELFARE OP/EXP | | | \$0 | \$18,611 | \$0 | \$43,714 | \$0 | \$43,714 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | |
| Sub Total - OTHER WELFARE OP/INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - OTHER WELFARE | | | \$0 | \$18,611 | \$0 | \$43,714 | \$0 | \$43,714 | \$0 | \$0 | |
| Total - EDUCATION & WELFARE | | | | | | | | | | | |
| | | | (\$133,149) | \$184,965 | (\$165,000) | \$319,914 | (\$185,000) | \$307,985 | (\$37,757) | \$5,828 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| G/L | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|--|---|--------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|------------------------------------|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| STAFF HOUSING | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 091100 | Staff Housing | | \$0 | \$1,130 | \$0 | \$7,479 | \$0 | \$5,239 | (\$2,240) | | \$0 Decrease in insurance premiums |
| 091130 | Interest Paid Loan 115 - Staff House | | \$0 | \$1,186 | \$0 | \$2,268 | \$0 | \$2,268 | \$0 | | \$0 |
| 091190 | Depreciation - Staff Housing | | \$0 | \$0 | \$0 | \$5,735 | \$0 | \$5,735 | \$0 | | \$0 |
| 091150 | Staff Housing - Less Amt Allocated to Admin. | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | | \$0 |
| Sub Total - STAFF HOUSING OP/EXP | | | \$0 | \$8,540 | \$0 | \$29,919 | \$0 | \$27,679 | (\$2,240) | | \$0 |
| OPERATING INCOME | | | | | | | | | | | |
| Sub Total - STAFF HOUSING OP/INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Total - STAFF HOUSING | | | \$0 | \$8,540 | \$0 | \$29,919 | \$0 | \$27,679 | (\$2,240) | | \$0 |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| G/L JOB | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|--|------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|
| | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | 28 FEBRUARY 2022 | | | | | | | | |
| (| | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| HOUSING OTHER | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 092101 | Boyup Brook Citizens Lodge | \$0 | \$11,473 | \$0 | \$19,596 | \$0 | \$12,754 | (\$6,842) | \$0 | Decrease in insurance premium Increase in electricity expenses. Decrease in insurance premiums. Decrease in grant funded maintenance expenses. |
| 092102 | Community Housing - Units | \$0 | \$10,497 | \$0 | \$23,552 | \$0 | \$14,777 | (\$8,775) | \$0 | |
| 092103 | Other | \$0 | \$1,724 | \$0 | \$6,498 | \$0 | \$6,518 | \$0 | \$21 | Increase in shire rates expenses |
| 092104 | 6 Nix - Operating & Mtce Expense | \$0 | \$0 | \$0 | \$145 | \$0 | \$145 | \$0 | \$0 | |
| 092105 | House - 1 Rogers Ave | \$0 | \$7,064 | \$0 | \$13,418 | \$0 | \$11,411 | (\$2,007) | \$0 | Increase in electricity and water expenses. Decrease in insurance premiums. |
| 092107 | 7 Knapp Street - Operating & Mtce Expense | \$0 | \$2,481 | \$0 | \$5,145 | \$0 | \$5,232 | \$0 | \$87 | Increase in water charges and Shire rates expense |
| 092109 | Community Housing Maintenance - Grant Funded | \$0 | \$7,887 | | | \$0 | \$7,887 | \$0 | \$7,887 | Increase in grant funded maintenance expenses for community housing |
| 092150 | Admin Allocation - Other Housing | \$0 | \$6,287 | \$0 | \$14,583 | \$0 | \$14,583 | \$0 | \$0 | |
| 092191 | Depreciation - Other Housing | \$0 | \$0 | \$0 | \$5,570 | \$0 | \$5,570 | \$0 | \$0 | |
| 092192 | Depreciation - House - 1 Rogers Ave | \$0 | \$0 | \$0 | \$4,365 | \$0 | \$4,365 | \$0 | \$0 | |
| 092190 | Depreciation - Boyup Brook Citizens Lodge | \$0 | \$0 | \$0 | \$32,385 | \$0 | \$32,385 | \$0 | \$0 | |
| Sub Total - HOUSING OTHER OP/EXP | | \$0 | \$47,414 | \$0 | \$125,256 | \$0 | \$115,627 | (\$17,624) | \$7,995 | |
| HOUSING OPERATING INCOME | | | | | | | | | | |
| 092001 | Rent 24A Proctor St | (\$6,605) | \$0 | (\$8,932) | \$0 | (\$8,932) | \$0 | \$0 | \$0 | |
| 092002 | Rent 24B Proctor St | (\$6,029) | \$0 | (\$8,000) | \$0 | (\$8,000) | \$0 | \$0 | \$0 | |
| 092003 | Rent 16A Forrest St | (\$6,605) | \$0 | (\$9,900) | \$0 | (\$9,900) | \$0 | \$0 | \$0 | |
| 092004 | Rent 16B Forrest St | (\$6,605) | \$0 | (\$9,400) | \$0 | (\$9,400) | \$0 | \$0 | \$0 | |
| 092005 | Rent 1 Rogers St | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 092007 | Housing Reimbursements | (\$156) | \$0 | (\$1,000) | \$0 | (\$250) | \$0 | \$0 | \$750 | |
| 092009 | Other Housing: 7 Knapp St | (\$20,829) | \$0 | (\$31,280) | \$0 | (\$31,280) | \$0 | \$0 | \$0 | |
| 092011 | Community Housing Maintenance Grant | \$0 | \$0 | (\$7,662) | \$0 | (\$7,662) | \$0 | \$0 | \$0 | |
| Sub Total - HOUSING OTHER OP/INC | | (\$46,827) | \$0 | (\$76,174) | \$0 | (\$75,424) | \$0 | \$0 | \$750 | |
| Total - HOUSING OTHER | | (\$46,827) | \$47,414 | (\$76,174) | \$125,256 | (\$75,424) | \$115,627 | (\$17,624) | \$8,745 | |
| Total - HOUSING | | (\$46,827) | \$55,953 | (\$76,174) | \$155,175 | (\$75,424) | \$143,306 | (\$19,864) | \$8,745 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| SANITATION - HOUSEHOLD REFUSE | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 101100 | | | | | | | | | | | |
| | Refuse Collection Boyup Brook Townsite Expense | | \$0 | \$27,745 | \$0 | \$45,849 | \$0 | \$47,561 | \$0 | \$1,712 | Increase in contractor collection expenses |
| 101101 | | | | | | | | | | | |
| | Recycling Collection Boyup Brook Town Site | | \$0 | \$16,659 | \$0 | \$28,540 | \$0 | \$28,556 | \$0 | \$16 | Increase in contractor collection expenses |
| 101106 | | | | | | | | | | | |
| | Transfer Station Employee Costs | | \$0 | \$15,730 | \$0 | \$93,346 | \$0 | \$21,092 | (\$72,254) | \$0 | Decrease in wages and overheads allocations. Increase in Insurance premiums. |
| 101102 | B0400 | | | | | | | | | | |
| | Boyup Brook Transfer Station Costs | | \$0 | \$25,652 | \$0 | \$58,935 | \$0 | \$49,703 | (\$9,232) | \$0 | Decrease in wages and overheads allocations. Increase in plant costs. |
| 101103 | | | | | | | | | | | |
| | Land Fill Disposal Site | | \$0 | \$30,896 | \$0 | \$44,365 | \$0 | \$62,365 | \$0 | \$18,000 | Increase for post closure management plan. |
| 101104 | | | | | | | | | | | |
| | Townsite Street Bins Collection | | \$0 | \$8,223 | \$0 | \$10,260 | \$0 | \$13,415 | \$0 | \$3,155 | Increase in wages, overheads and plant cost allocations. |
| 101107 | | | | | | | | | | | |
| | Drum Muster Expenses | | \$0 | \$0 | \$0 | \$1,600 | \$0 | \$1,600 | \$0 | \$0 | |
| 101108 | | | | | | | | | | | |
| | BB Transfer Station Superannuation | | \$0 | \$1,192 | \$0 | \$1,700 | \$0 | \$1,790 | \$0 | \$90 | Increase in superannuation expenses |
| 101119 | | | | | | | | | | | |
| | Waste Bin Maintenance and Delivery | | \$0 | \$3,053 | \$0 | \$2,340 | \$0 | \$4,585 | \$0 | \$2,245 | Increase in wages, overheads and plant cost allocations. Increase in contractor expenses for bin replacement parts |
| 101150 | | | | | | | | | | | |
| | Admin Allocated - Waste Management | | \$0 | \$12,386 | \$0 | \$28,728 | \$0 | \$28,728 | \$0 | \$0 | |
| 101190 | | | | | | | | | | | |
| | Depreciation - Waste Management | | \$0 | \$0 | \$0 | \$22,070 | \$0 | \$22,070 | \$0 | \$0 | |
| Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXI | | | \$0 | \$141,535 | \$0 | \$337,733 | \$0 | \$281,465 | (\$81,486) | \$25,218 | |
| SANITATION OPERATING INCOME | | | | | | | | | | | |
| 101001 | | | | | | | | | | | |
| | Refuse Collection Charges - Rates | | (\$196,252) | \$0 | (\$188,700) | \$0 | (\$196,252) | \$0 | (\$7,552) | \$0 | Increase in fees from additional bin services provided. |
| 101002 | | | | | | | | | | | |
| | Waste Disposal Charges | | (\$5,285) | \$0 | (\$6,000) | \$0 | (\$6,000) | \$0 | \$0 | \$0 | |
| 101003 | | | | | | | | | | | |
| | Recycling Scheme Income | | (\$5,229) | \$0 | (\$1,800) | \$0 | (\$5,229) | \$0 | (\$3,429) | \$0 | Increase in sale of recyclables. |
| 101004 | | | | | | | | | | | |
| | Scrap Metal Income | | \$0 | \$0 | (\$2,400) | \$0 | \$0 | \$0 | \$0 | \$2,400 | Decrease in sale of scrap metal. |
| Sub Total - SANITATION H/HOLD REFUSE OP/INC | | | (\$206,767) | \$0 | (\$198,900) | \$0 | (\$207,481) | \$0 | (\$10,981) | \$2,400 | |
| Total - SANITATION HOUSEHOLD REFUSE | | | (\$206,767) | \$141,535 | (\$198,900) | \$337,733 | (\$207,481) | \$281,465 | (\$92,467) | \$27,618 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| EFFLUENT DRAINAGE SYSTEM | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 103100 | Septic Tank Inspection Expenses | | \$0 | \$0 | \$0 | \$200 | \$0 | \$200 | \$0 | \$0 | |
| 103101 | Liquid Waste Disposal Site (Stanton Road) | | \$0 | \$8,040 | \$0 | \$2,570 | \$0 | \$9,098 | \$0 | \$6,528 | Increase in wages, overheads and plant cost allocations. Increase in materials expenses for driveaway maintenance. |
| Sub Total - SEWERAGE OP/EXP | | | \$0 | \$8,040 | \$0 | \$2,770 | \$0 | \$9,298 | \$0 | \$6,528 | |
| OPERATING INCOME | | | | | | | | | | | |
| 103002 | Septic Licence Fees | | (\$2,360) | \$0 | (\$4,000) | \$0 | (\$3,500) | \$0 | \$0 | \$500 | Decrease in septic licences issued. |
| Sub Total - SEWERAGE OP/INC | | | (\$2,360) | \$0 | (\$4,000) | \$0 | (\$3,500) | \$0 | \$0 | \$500 | |
| Total - SEWERAGE | | | (\$2,360) | \$8,040 | (\$4,000) | \$2,770 | (\$3,500) | \$9,298 | \$0 | \$7,028 | |
| TOWN PLANNING & REGIONAL DEVELOPMENT | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 105100 | Town Planning Admin & Control | | \$0 | \$15,092 | \$0 | \$28,752 | \$0 | \$67,050 | \$0 | \$38,298 | Increase in contractor expenses for preparation of Draft Local Planning Strategy |
| 105101 | Admin Allocation - Town Planning | | \$0 | \$12,386 | \$0 | \$28,728 | \$0 | \$28,728 | \$0 | \$0 | |
| Sub Total - TOWN PLAN & REG DEV OP/EXP | | | \$0 | \$27,478 | \$0 | \$57,480 | \$0 | \$95,778 | \$0 | \$38,298 | |
| OPERATING INCOME | | | | | | | | | | | |
| 105001 | Planning Application Fees | | (\$1,030) | \$0 | (\$5,000) | \$0 | (\$1,030) | \$0 | \$0 | \$3,970 | Decrease in planning fees |
| Sub Total - TOWN PLAN & REG DEV OP/INC | | | (\$1,030) | \$0 | (\$5,000) | \$0 | (\$1,030) | \$0 | \$0 | \$3,970 | |
| Total - TOWN PLANNING & REGIONAL DEVELOPMENT | | | (\$1,030) | \$27,478 | (\$5,000) | \$57,480 | (\$1,030) | \$95,778 | \$0 | \$42,268 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| G/L | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|-------|---|--------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| OTHER COMMUNITY AMENITIES | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 106101 | | | \$0 | \$22,531 | \$0 | \$0 | | | | | |
| | | | | | | | | | | | Increase in wages and overheads |
| 106101 | B0420 | | \$0 | \$0 | \$0 | \$29,037 | \$0 | \$30,437 | \$0 | \$1,400 | allocations. |
| 106101 | B0421 | | \$0 | \$0 | \$0 | \$50 | \$0 | \$50 | \$0 | \$0 | |
| 106101 | G314 | | \$0 | \$0 | \$0 | \$5,928 | \$0 | \$6,920 | \$0 | \$993 | Increase in plant cost allocations. |
| 106102 | | | \$0 | \$11,242 | \$0 | \$0 | | | | | |
| 106102 | B0450 | | \$0 | \$0 | \$0 | \$3,675 | \$0 | \$3,675 | \$0 | \$0 | |
| | | | | | | | | | | | Increase in materials expenses and |
| 106102 | B0451 | | \$0 | \$0 | \$0 | \$3,635 | \$0 | \$6,943 | \$0 | \$3,308 | contractor expenses for plumbing repairs |
| | | | | | | | | | | | Increase in wages and overheads |
| 106102 | B0452 | | \$0 | \$0 | \$0 | \$8,696 | \$0 | \$9,570 | \$0 | \$874 | allocations. |
| 106103 | | | \$0 | \$0 | \$0 | \$430 | \$0 | \$430 | \$0 | \$0 | |
| 106150 | | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | \$0 | |
| 106151 | | | \$0 | \$692 | \$0 | \$1,604 | \$0 | \$1,604 | \$0 | \$0 | |
| 106191 | | | \$0 | \$0 | \$0 | \$1,010 | \$0 | \$1,010 | \$0 | \$0 | |
| 106192 | | | \$0 | \$0 | \$0 | \$3,035 | \$0 | \$3,035 | \$0 | \$0 | |
| Sub Total - OTHER COMMUNITY AMENITIES OP/EXP | | | \$0 | \$40,689 | \$0 | \$71,537 | \$0 | \$78,111 | \$0 | \$6,575 | |
| OPERATING INCOME | | | | | | | | | | | |
| 106001 | | | (\$4,865) | \$0 | (\$13,000) | \$0 | (\$4,865) | \$0 | \$0 | \$8,135 | Decrease in burial fees. |
| 106002 | | | (\$2,672) | \$0 | (\$1,000) | \$0 | (\$2,672) | \$0 | (\$1,672) | \$0 | Increase in other cemetery fees |
| 106004 | | | (\$1,332) | \$0 | (\$1,700) | \$0 | (\$1,700) | \$0 | \$0 | \$0 | |
| Sub Total - OTHER COMMUNITY AMENITIES OP/INC | | | (\$8,869) | \$0 | (\$15,700) | \$0 | (\$9,237) | \$0 | (\$1,672) | \$8,135 | |
| Total - OTHER COMMUNITY AMENITIES | | | (\$8,869) | \$40,689 | (\$15,700) | \$71,537 | (\$9,237) | \$78,111 | (\$1,672) | \$14,710 | |
| Total - COMMUNITY AMENITIES | | | (\$219,026) | \$217,742 | (\$223,600) | \$469,520 | (\$221,248) | \$464,652 | (\$94,139) | \$91,624 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---------------------------------|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PUBLIC HALL & CIVIC CENTRES | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 111100 | Boyup Brook Hall - Operation | | \$0 | \$32,467 | \$0 | \$33,700 | \$0 | \$40,869 | \$0 | \$7,169 | Increase in wages, overheads and plant cost allocations. Increase in contractor expenses for replacement septic & leach drain. Decrease in water charges and insurance premiums. |
| 111102 | Halls - Other Public Halls | | \$0 | \$4,814 | \$0 | \$12,266 | \$0 | \$8,724 | (\$3,542) | \$0 | Decrease in insurance premiums. |
| 111150 | Admin Allocation - Public Halls | | \$0 | \$12,386 | \$0 | \$28,728 | \$0 | \$28,728 | \$0 | \$0 | |
| 111190 | Depreciation - Public Halls | | \$0 | \$0 | \$0 | \$51,384 | \$0 | \$51,384 | \$0 | \$0 | |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP | | | \$0 | \$49,666 | \$0 | \$126,077 | \$0 | \$129,705 | (\$3,542) | \$7,169 | |
| OPERATING INCOME | | | | | | | | | | | |
| 111001 | Hall Hire Fees | | (\$427) | \$0 | \$0 | \$0 | (\$427) | \$0 | (\$427) | \$0 | Increase in hall hire fees. |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC | | | (\$427) | \$0 | \$0 | \$0 | (\$427) | \$0 | (\$427) | \$0 | |
| Total - PUBLIC HALL & CIVIC CENTRES | | | (\$427) | \$49,666 | \$0 | \$126,077 | (\$427) | \$129,705 | (\$3,969) | \$7,169 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|---|
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| G/L | JOB | (| | | | | | | | | |
| | | | | | | | | | | | |
| OTHER RECREATION & SPORT | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| | | | | | | | | | | | |
| 113100 | Recreation Complex | | \$0 | \$56,450 | \$0 | \$63,321 | \$0 | \$77,180 | \$0 | \$13,860 | Increase in wages, overheads and plant cost allocations. Increase in materials expenses for reticulation repairs. |
| 113109 | Walk Trails | | \$0 | \$2,000 | \$0 | \$1,507 | \$0 | \$2,875 | \$0 | \$1,368 | Increase in wages, overheads and plant cost allocations. |
| 113110 | Townsite Gardens | | \$0 | \$43,578 | \$0 | \$46,022 | \$0 | \$61,895 | \$0 | \$15,873 | Increase in wages, overheads and plant cost allocations. |
| 113112 | Reserves and Parks Operations | | \$0 | \$41,904 | \$0 | \$32,583 | \$0 | \$63,096 | \$0 | \$30,513 | Increase in wages, overheads and plant cost allocations. Decrease in insurance premiums. |
| 113119 | Other Recreation Facilities | | \$0 | \$10,188 | \$0 | \$18,636 | \$0 | \$23,383 | \$0 | \$4,747 | Increase in wages, overheads and plant cost allocations. Decrease in insurance premiums. |
| 113120 | War Memorial | | \$0 | \$2,962 | \$0 | \$3,302 | \$0 | \$4,702 | \$0 | \$1,400 | Increase in wages, overheads and plant cost allocations. Decrease in insurance premiums. |
| 113150 | Admin Allocation - Other Recreation | | \$0 | \$21,000 | \$0 | \$48,706 | \$0 | \$48,706 | \$0 | \$0 | |
| 113124 | Support for UBAS | | \$0 | \$12,385 | \$0 | \$42,181 | \$0 | \$54,560 | \$0 | \$12,379 | Increase in wages, overheads and plant cost allocations. Increase in contribution for ablution facility |
| 113122 | Support for ANZAC Day | | \$0 | \$0 | \$0 | \$9,657 | \$0 | \$9,657 | \$0 | \$0 | |
| 113125 | Support for Others | | \$0 | \$17,356 | \$0 | \$6,911 | \$0 | \$19,910 | \$0 | \$12,999 | Increase in wages, overheads and plant cost allocations. |
| 113190 | Depreciation - Other Recreation | | \$0 | \$0 | \$0 | \$220,420 | \$0 | \$220,420 | \$0 | \$0 | |
| 113191 | Depreciation - Parks & Gardens | | \$0 | \$0 | \$0 | \$50,030 | \$0 | \$50,030 | \$0 | \$0 | |
| 113192 | Depreciation: Plant & Equipment | | \$0 | \$0 | \$0 | \$16,490 | \$0 | \$16,490 | \$0 | \$0 | |
| Sub Total - OTHER RECREATION & SPORT OP/EXP | | | \$0 | \$212,969 | \$0 | \$559,765 | \$0 | \$652,904 | \$0 | \$93,139 | |
| OPERATING INCOME | | | | | | | | | | | |
| 113003 | Rec Ground Use Hire Fees | | (\$3,469) | \$0 | (\$3,400) | \$0 | (\$3,469) | \$0 | (\$69) | \$0 | |
| 113002 | Reimbursements - Other Rec | | \$0 | \$0 | (\$500) | \$0 | (\$500) | \$0 | \$0 | \$0 | |
| 113022 | Recreation - Capital Grants & Contributions | | (\$50,154) | \$0 | (\$180,309) | \$0 | (\$120,309) | \$0 | \$0 | \$60,000 | Only \$40k will be received by 30 June 2022, balance will be received in 2022/2023 financial year |
| Sub Total - OTHER RECREATION & SPORT OP/INC | | | (\$53,623) | \$0 | (\$184,209) | \$0 | (\$124,278) | \$0 | (\$69) | \$60,000 | |
| Total - OTHER RECREATION & SPORT | | | (\$53,623) | \$212,969 | (\$184,209) | \$559,765 | (\$124,278) | \$652,904 | (\$69) | \$153,139 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| SWIMMING POOL | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 112100 | Swimming Pool & Gymnasium General Operations | | \$0 | \$29,400 | \$0 | \$77,810 | \$0 | \$83,171 | \$0 | \$5,361 | Increase in freight expenses and purchase of new pool cleaner. Increase in interest on lease of gym equipment. |
| 112101 | Swimming Pool Building Costs | | \$0 | \$35,129 | \$0 | \$57,929 | \$0 | \$66,971 | \$0 | \$9,043 | Increase in wages, overheads and plant cost allocations. Decrease in insurance premiums. |
| 112102 | Swimming Pool Employee Costs | | \$0 | \$65,176 | \$0 | \$75,058 | \$0 | \$85,109 | \$0 | \$10,051 | Increase in wages and insurance premiums. |
| 112103 | Interest on Loan 114 - upgrade pool bowl | | \$0 | \$2,160 | \$0 | \$4,132 | \$0 | \$4,132 | \$0 | \$0 | |
| 112104 | Swimming Pool Employee Superannuation | | \$0 | \$4,058 | \$0 | \$8,089 | \$0 | \$8,089 | \$0 | \$0 | |
| 112106 | Pool Staff - Fringe Benefits Tax | | \$0 | \$0 | \$0 | \$2,500 | \$0 | \$2,500 | \$0 | \$0 | |
| 112150 | Admin Allocation - Swimming Pool | | \$0 | \$13,706 | \$0 | \$31,790 | \$0 | \$31,790 | \$0 | \$0 | |
| 112190 | Depreciation - Swimming Pool | | \$0 | \$0 | \$0 | \$17,740 | \$0 | \$17,740 | \$0 | \$0 | |
| Sub Total - SWIMMING POOL OP/EXP | | | \$0 | \$149,630 | \$0 | \$275,048 | \$0 | \$299,502 | \$0 | \$24,455 | |
| OPERATING INCOME | | | | | | | | | | | |
| 112001 | Swimming Lesson Fees | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 112003 | Pool Daily Admission Fees | | (\$14,319) | \$0 | (\$9,000) | \$0 | (\$14,319) | \$0 | (\$5,319) | \$0 | |
| 112004 | Season Tickets Fees | | (\$17,778) | \$0 | (\$16,500) | \$0 | (\$17,778) | \$0 | (\$1,278) | \$0 | |
| 112005 | Pool Hire Fees | | (\$239) | \$0 | (\$200) | \$0 | (\$239) | \$0 | (\$39) | \$0 | |
| 112006 | Gym Equipment Hire Fees | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 112007 | Pool Teaching Programme Fees | | (\$1,865) | \$0 | (\$2,000) | \$0 | (\$1,865) | \$0 | \$0 | \$135 | |
| 112008 | Vacation Swimming Passes | | (\$899) | \$0 | (\$1,100) | \$0 | (\$899) | \$0 | \$0 | \$201 | |
| 112009 | Capital Grants and Contributions | | \$0 | \$0 | (\$6,822) | \$0 | (\$6,822) | \$0 | \$0 | \$0 | |
| Sub Total - SWIMMING POOL OP/INC | | | (\$35,099) | \$0 | (\$35,622) | \$0 | (\$41,922) | \$0 | (\$6,636) | \$336 | |
| Total - SWIMMING POOL | | | (\$35,099) | \$149,630 | (\$35,622) | \$275,048 | (\$41,922) | \$299,502 | (\$6,636) | \$24,791 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| TELEVISION & RADIO REBROADCASTING | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 114005 | Banks Rd Telecommunications Tower | | \$0 | \$1,553 | \$0 | \$4,684 | \$0 | \$5,184 | \$0 | \$500 | Increase in contractor expenses for electrical repairs. |
| Sub Total - TV & RADIO REBROADCASTING OP/EXP | | | \$0 | \$1,553 | \$0 | \$4,684 | \$0 | \$5,184 | \$0 | \$500 | |
| OPERATING INCOME | | | | | | | | | | | |
| 114010 | Radio & Mobile Tower Site (Including NBN) Fees or Charges | | (\$9,509) | \$0 | (\$9,278) | \$0 | (\$9,509) | \$0 | (\$231) | \$0 | Increase in lease fee |
| Sub Total - TV & RADIO REBROADCASTING OP/INC | | | (\$9,509) | \$0 | (\$9,278) | \$0 | (\$9,509) | \$0 | (\$231) | \$0 | |
| Total - TV & RADIO REBROADCASTING | | | (\$9,509) | \$1,553 | (\$9,278) | \$4,684 | (\$9,509) | \$5,184 | (\$231) | \$500 | |
| LIBRARIES | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 115100 | Library Operations | | \$0 | \$2,301 | \$0 | \$34,973 | \$0 | \$23,101 | (\$11,872) | \$0 | Decrease in expenses for digital technology & Encouraging promising practice projects. Decrease in insurance premiums. |
| 115101 | State Library Grant Expenditure | | \$0 | \$6,239 | \$0 | \$0 | \$0 | \$11,746 | \$0 | \$11,746 | Increase in expenses for digital technology & Encouraging promising practice projects. |
| 115150 | Admin Allocation - Libraries | | \$0 | \$34,078 | \$0 | \$79,037 | \$0 | \$79,037 | \$0 | \$0 | |
| Sub Total - LIBRARIES OP/EXP | | | \$0 | \$42,618 | \$0 | \$114,010 | \$0 | \$113,884 | (\$11,872) | \$11,746 | |
| OPERATING INCOME | | | | | | | | | | | |
| 115001 | State Library Grant Income | | (\$6,239) | \$0 | (\$8,716) | \$0 | (\$8,716) | \$0 | \$0 | \$0 | |
| Sub Total - LIBRARIES OP/INC | | | (\$6,239) | \$0 | (\$8,716) | \$0 | (\$8,716) | \$0 | \$0 | \$0 | |
| Total - LIBRARIES | | | (\$6,239) | \$42,618 | (\$8,716) | \$114,010 | (\$8,716) | \$113,884 | (\$11,872) | \$11,746 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--------------------------------------|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|---|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| OTHER CULTURE | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 116100 | Museum | | \$0 | \$7,223 | \$0 | \$5,121 | \$0 | \$9,264 | \$0 | \$4,143 | Increase in wages, overheads and plant cost allocations. Increase in contractor expenses for fence replacement. |
| 116101 | Craft Hut | | \$0 | \$1,216 | \$0 | \$1,569 | \$0 | \$1,686 | \$0 | \$117 | Decrease in insurance premiums. |
| 116102 | Support for Sandakan (Ceremony) | | \$0 | \$5,233 | \$0 | \$8,954 | \$0 | \$9,470 | \$0 | \$516 | Increase in wages, overheads and plant cost allocations. |
| 116150 | Admin Allocated - Other Culture | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | \$0 | |
| 116190 | Depreciation - Other Culture | | \$0 | \$0 | \$0 | \$11,895 | \$0 | \$11,895 | \$0 | \$0 | |
| Sub Total - OTHER CULTURE OP/EXP | | | \$0 | \$19,897 | \$0 | \$41,976 | \$0 | \$46,752 | \$0 | \$4,776 | |
| OPERATING INCOME | | | | | | | | | | | |
| 116001 | Reimbursements - Other Culture | | (\$1,852) | \$0 | \$0 | \$0 | (\$1,852) | \$0 | (\$1,852) | \$0 | Reimbursement for contribution to dividing fence |
| 116005 | Non-Operating Grants & Contributions | | (\$16,000) | \$0 | (\$5,090) | \$0 | (\$21,090) | \$0 | (\$16,000) | \$0 | Increase from National Australia day grant |
| Sub Total - OTHER CULTURE OP/INC | | | (\$17,852) | \$0 | (\$5,090) | \$0 | (\$22,942) | \$0 | (\$17,852) | \$0 | |
| Total - OTHER CULTURE | | | (\$17,852) | \$19,897 | (\$5,090) | \$41,976 | (\$22,942) | \$46,752 | (\$17,852) | \$4,776 | |
| Total - RECREATION AND CULTURE | | | (\$122,749) | \$476,332 | (\$242,915) | \$1,121,560 | (\$207,794) | \$1,247,931 | (\$40,629) | \$202,121 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--|--|---|--------|---------------------------|--------|--------------------------------|--------|--------------------|---|--------------|
| | | | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE |
| G/L | JOB | | | | | | | | | | |
| STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | |
| | | | | | | | | | | Increase in grant funding relating to last year project. Winnejup Road project deferred to 22/23. | |
| 121001 | RRG Project Grants | | (\$374,900) | \$0 | (\$931,400) | \$0 | (\$698,851) | \$0 | \$0 | \$232,549 | |
| 121002 | Grants Direct - State - MRD - (OP) | | (\$174,581) | \$0 | (\$174,581) | \$0 | (\$174,581) | \$0 | \$0 | \$0 | |
| 121003 | Grants - Federal - Roads to Recovery Grant (Cap) | | (\$1,000) | \$0 | (\$442,826) | \$0 | (\$442,826) | \$0 | \$0 | \$0 | |
| 121004 | Capital Grants Other & Road Contributions | | \$0 | \$0 | (\$351,364) | \$0 | (\$351,364) | \$0 | \$0 | \$0 | |
| 121007 | Special Bridge Funding | | \$0 | \$0 | (\$170,000) | \$0 | (\$170,000) | \$0 | \$0 | \$0 | |
| Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC | | | (\$550,481) | \$0 | (\$2,070,171) | \$0 | (\$1,837,622) | \$0 | \$0 | \$232,549 | |
| Total - ST,RDS,BRIDGES,DEPOT - CONST | | | (\$550,481) | \$0 | (\$2,070,171) | \$0 | (\$1,837,622) | \$0 | \$0 | \$232,549 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| G/L JOB | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | | |
|--|------------------------------------|---------------------------------|--------|----------------|--------|----------------|--------|--------------------|--------------|------------|--|
| | | YTD ACTUALS 28 FEBRUARY 2022 | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| | | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 122100 | Depot Building - Building Costs | | \$0 | \$39,872 | \$0 | \$45,715 | \$0 | \$58,277 | \$0 | \$12,562 | Increase in wages, overheads and plant cost allocations. |
| 122101 | Depot General Operations | | \$0 | \$11,729 | \$0 | \$15,023 | \$0 | \$18,530 | \$0 | \$3,507 | Increase in wages, overheads and plant cost allocations. |
| 122103 | Road Maintenance & Repairs | | \$0 | \$142,700 | \$0 | \$88,744 | \$0 | \$170,356 | \$0 | \$81,612 | Increase in wages, overheads and plant cost allocations. Increase in contractor expenses for signs and pavement stabilisation repairs. |
| 122107 | Maintenance Grading | | \$0 | \$64,371 | \$0 | \$112,053 | \$0 | \$139,491 | \$0 | \$27,438 | Decrease in wages, overheads and plant cost allocations. Increase in service expenses for contractor expenses. |
| 122105 | Repairs & Maint - Bridges | | \$0 | \$93,983 | \$0 | \$198,130 | \$0 | \$227,983 | \$0 | \$29,853 | Increase in contractor expenses for yearly bridge inspection program. Increase in insurance premiums. |
| 122106 | Shire Radio Network Costs | | \$0 | \$124 | \$0 | \$3,740 | \$0 | \$3,740 | \$0 | \$0 | |
| 122108 | Drains & Culverts | | \$0 | \$19,378 | \$0 | \$91,606 | \$0 | \$106,265 | \$0 | \$14,660 | Increase in wages, overheads and plant cost allocations. |
| 122109 | Verge Pruning | | \$0 | \$97,097 | \$0 | \$104,741 | \$0 | \$105,541 | \$0 | \$800 | Increase in materials expense for plant hire. |
| 122110 | Verge Spraying | | \$0 | \$7,603 | \$0 | \$18,161 | \$0 | \$24,580 | \$0 | \$6,419 | Increase in wages, overheads and plant cost allocations. |
| 122111 | Crossovers Maintenance | | \$0 | \$79 | \$0 | \$750 | \$0 | \$750 | \$0 | \$0 | |
| 122112 | Town Services Drainage | | \$0 | \$532 | \$0 | \$5,283 | \$0 | \$5,283 | \$0 | \$0 | |
| 122113 | Town Services - Footpaths | | \$0 | \$48 | \$0 | \$5,735 | \$0 | \$5,035 | (\$700) | \$0 | Decrease in wages, overheads and plant cost allocations. |
| 122114 | Town Services Road Repairs | | \$0 | \$2,738 | \$0 | \$10,366 | \$0 | \$10,366 | (\$0) | \$0 | |
| 122115 | Town Services - Tree Pruning | | \$0 | \$15,396 | \$0 | \$6,854 | \$0 | \$17,326 | \$0 | \$10,472 | Increase in wages, overheads and plant cost allocations. |
| 122116 | Street Lighting | | \$0 | \$17,119 | \$0 | \$29,100 | \$0 | \$29,100 | \$0 | \$0 | |
| 122117 | Traffic Signs | | \$0 | \$9,323 | \$0 | \$5,810 | \$0 | \$11,310 | \$0 | \$5,500 | Increase in materials expense for sign purchases. |
| 122120 | Roman Road Data Pickup | | \$0 | \$8,557 | \$0 | \$31,200 | \$0 | \$81,200 | \$0 | \$50,000 | Increase in contractor expenses for road data collection, as per Council Dec 2021 resolution. |
| 122121 | Town Services - Verge Spraying | | \$0 | \$9,225 | \$0 | \$30,486 | \$0 | \$30,486 | \$0 | \$0 | |
| 122122 | Road Sweeping | | \$0 | \$3,120 | \$0 | \$9,125 | \$0 | \$9,125 | \$0 | \$0 | |
| 122123 | Emergency Services | | \$0 | \$76,741 | \$0 | \$19,197 | \$0 | \$63,562 | \$0 | \$44,366 | Increase in wages, overheads and plant cost allocations. |
| 122126 | Streetscaping Expenses | | | | \$0 | \$0 | \$0 | \$12,000 | \$0 | \$12,000 | Increase in materials for street tree purchases |
| 122131 | Rural Street Addressing | | \$0 | \$1,406 | \$0 | \$2,345 | \$0 | \$2,345 | \$0 | \$0 | |
| 122150 | Admin Allocated - Road Maintenance | | \$0 | \$154,921 | \$0 | \$359,306 | \$0 | \$359,306 | \$0 | \$0 | |
| 122190 | Depreciation - Transport Other | | \$0 | \$0 | \$0 | \$21,375 | \$0 | \$21,375 | \$0 | \$0 | |
| 122191 | Depreciation - Infrastructure | | \$0 | \$0 | \$0 | \$25,945 | \$0 | \$25,945 | \$0 | \$0 | |
| 122192 | Depreciation Roads | | \$0 | \$0 | \$0 | \$1,647,515 | \$0 | \$1,647,515 | \$0 | \$0 | |
| 122193 | Depreciation - Bridges | | \$0 | \$0 | \$0 | \$645,550 | \$0 | \$645,550 | \$0 | \$0 | |
| 122194 | Depreciation - Footpaths | | \$0 | \$0 | \$0 | \$17,255 | \$0 | \$17,255 | \$0 | \$0 | |
| 122195 | Depreciation - Drainage | | \$0 | \$0 | \$0 | \$271,780 | \$0 | \$271,780 | \$0 | \$0 | |
| 123119 | Minor Assets and Sundry Items | | \$0 | \$19,529 | \$0 | \$20,000 | \$0 | \$20,000 | \$0 | \$0 | |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP | | | \$0 | \$795,593 | \$0 | \$3,842,889 | \$0 | \$4,141,377 | (\$700) | \$299,188 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|-------------------------------------|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| OPERATING INCOME | | | | | | | | | | | |
| 122002 | Profit on Disposal of Assets | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 122003 | Sale of Old Materials and Minor Items | | \$0 | \$0 | \$0 | \$0 | | | | | |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - MTCE STREETS ROADS DEPOTS | | | \$0 | \$795,593 | \$0 | \$3,842,889 | \$0 | \$4,141,377 | (\$700) | \$299,188 | |
| TRAFFIC CONTROL | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 125150 | Administration Allocated - Traffic Control | | \$0 | \$46,464 | \$0 | \$107,765 | \$0 | \$107,765 | \$0 | \$0 | |
| Sub Total - TRAFFIC CONTROL OP/EXP | | | \$0 | \$46,494 | \$0 | \$107,765 | \$0 | \$107,765 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | |
| 125001 | Licensing Service | | (\$19,917) | \$0 | (\$27,400) | \$0 | (\$27,400) | \$0 | \$0 | \$0 | |
| 125002 | Motor Vehicle Plates | | (\$1,259) | \$0 | (\$1,000) | \$0 | (\$1,259) | \$0 | (\$259) | \$0 | Increase in sale of private plates. |
| Sub Total - TRAFFIC CONTROL OP/INC | | | (\$21,176) | \$0 | (\$28,400) | \$0 | (\$28,659) | \$0 | (\$259) | \$0 | |
| Total - TRAFFIC CONTROL | | | (\$21,176) | \$46,494 | (\$28,400) | \$107,765 | (\$28,659) | \$107,765 | (\$259) | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|----------------------------------|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| AERODROMES | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 126100 | Airstrip | | \$0 | \$5,294 | \$0 | \$3,296 | \$0 | \$45,156 | \$0 | \$41,860 | Increase in wages, overheads and plant costs. Decrease in insurance premiums. Increase in contractor expenses for airstrip design. |
| 126190 | Depreciation - Airport | | \$0 | \$0 | \$0 | \$22,730 | \$0 | \$22,730 | \$0 | \$0 | |
| Sub Total - AERODROMES OP/EXP | | | \$0 | \$5,294 | \$0 | \$26,026 | \$0 | \$67,886 | \$0 | \$41,860 | |
| OPERATING INCOME | | | | | | | | | | | |
| 126003 | Non-Operating Grants & Subsidies | | (\$25,754) | \$0 | (\$49,575) | \$0 | (\$49,575) | \$0 | \$0 | \$0 | |
| Sub Total - AERODROMES OP/INC | | | (\$25,754) | \$0 | (\$49,575) | \$0 | (\$49,575) | \$0 | \$0 | \$0 | |
| Total - AERODROMES | | | (\$25,754) | \$5,294 | (\$49,575) | \$26,026 | (\$49,575) | \$67,886 | \$0 | \$41,860 | |
| Total - TRANSPORT | | | (\$597,410) | \$847,381 | (\$2,148,146) | \$3,976,680 | (\$1,915,856) | \$4,317,028 | (\$959) | \$573,597 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| G/L JOB | | (| | | | | | | | |
|---|-------------------------|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|------------|
| | | | | | | | | | | |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
| | | Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| RURAL SERVICES | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | |
| 131001 | Rural Services Expenses | \$0 | \$0 | \$0 | \$28,809 | \$0 | \$28,809 | \$0 | \$0 | |
| Sub Total - RURAL SERVICES OP/EXP | | \$0 | \$0 | \$0 | \$28,809 | \$0 | \$28,809 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Sub Total - RURAL SERVICES OP/INC | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - RURAL SERVICES | | \$0 | \$0 | \$0 | \$28,809 | \$0 | \$28,809 | \$0 | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| TOURISM AND AREA PROMOTION | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 132110 | Tourist Bay | | \$0 | \$342 | \$0 | \$2,161 | \$0 | \$2,161 | \$0 | \$0 | |
| 132103 | Community Development Officer | | \$0 | \$25,787 | \$0 | \$0 | \$0 | \$23,222 | \$0 | \$23,222 | Increase in wages allocated |
| 132104 | Tourist Centre | | \$0 | \$16,036 | \$0 | \$56,790 | \$0 | \$60,714 | \$0 | \$3,924 | Increase in wages, overheads and plant cost allocations. Decrease in insurance premiums and water charges. |
| 132106 | Promotion Activities | | \$0 | \$1,785 | \$0 | \$17,495 | \$0 | \$17,495 | \$0 | \$0 | |
| 132107 | OPSFML Flax Mill Complex General Operations | | \$0 | \$14,996 | \$0 | \$31,240 | \$0 | \$33,360 | \$0 | \$2,120 | Increase in wages, overheads and plant cost allocations. |
| 132108 | B0665 Caravan Park/Flax Mill Complex Building Operation | | \$0 | \$50,664 | \$0 | \$83,642 | \$0 | \$126,022 | \$0 | \$42,380 | Increase in wages, overheads and plant cost allocations. Decrease in insurance premiums. Increase in contractor expenses for caravan park design |
| 132111 | Carnaby Beetle Collection | | \$0 | \$82 | \$0 | \$100 | \$0 | \$100 | \$0 | \$0 | |
| 132113 | Community Development Officer - Superannuation | | \$0 | \$293 | \$0 | \$0 | \$0 | \$440 | \$0 | \$440 | Increase in superannuation expenses. |
| 132114 | Community Development Expenses | | \$0 | \$0 | \$0 | \$150 | \$0 | \$150 | \$0 | \$0 | |
| 132115 | Community Development - Fringe Benefit Tax | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 132116 | CDO Vehicle Op Costs GEN | | \$0 | \$863 | \$0 | \$0 | \$0 | \$863 | \$0 | \$863 | Increase in wage allocations |
| 132150 | Admin Allocated Tourism | | \$0 | \$21,691 | \$0 | \$50,310 | \$0 | \$50,310 | \$0 | \$0 | |
| 132151 | Admin Allocated Caravan Pk | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | \$0 | |
| 132190 | Depreciation - Tourism/Area Promotion | | \$0 | \$0 | \$0 | \$4,290 | \$0 | \$4,290 | \$0 | \$0 | |
| 132191 | Depreciation - Caravan Pk/Flax | | \$0 | \$0 | \$0 | \$45,125 | \$0 | \$45,125 | \$0 | \$0 | |
| Sub Total - TOURISM & AREA PROMOTION OP/EXP | | | \$0 | \$138,764 | \$0 | \$305,740 | \$0 | \$378,689 | \$0 | \$72,949 | |
| OPERATING INCOME | | | | | | | | | | | |
| 132002 | Caravan Park & Complex Fees & Charges | | (\$35,886) | \$0 | (\$49,000) | \$0 | (\$49,000) | \$0 | \$0 | \$0 | |
| 132003 | Flax Mill Sheds Storage Charges | | (\$8,300) | \$0 | (\$15,000) | \$0 | (\$12,172) | \$0 | \$0 | \$2,828 | Decrease in lease fees |
| 132007 | Other Income | | (\$2,776) | \$0 | (\$6,600) | \$0 | (\$3,500) | \$0 | \$0 | \$3,100 | Decrease in reimbursements |
| 132010 | Non-Operating Grants, Subsidies & Contributions | | \$0 | \$0 | (\$521,820) | \$0 | (\$75,687) | \$0 | \$0 | \$446,133 | BRR Funding application not successful - project not proceeding. Country Water Supply Program grant successful for 2 water tanks. |
| Sub Total - TOURISM & AREA PROMOTION OP/INC | | | (\$46,963) | \$0 | (\$592,420) | \$0 | (\$140,359) | \$0 | \$0 | \$452,061 | |
| Total - TOURISM & AREA PROMOTION | | | (\$46,963) | \$138,764 | (\$592,420) | \$305,740 | (\$140,359) | \$378,689 | \$0 | \$525,010 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| G/L | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|---|---|--------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| BUILDING CONTROL | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 133100 | Building Control | | \$0 | \$12,693 | \$0 | \$21,840 | \$0 | \$18,760 | (\$3,080) | | \$0 Decrease in wages paid |
| 133101 | Building Control - Other Costs | | \$0 | \$7,217 | \$0 | \$33,850 | \$0 | \$33,850 | \$0 | | \$0 |
| 133102 | Building Control Superannuation | | \$0 | \$1,004 | \$0 | \$2,184 | \$0 | \$2,184 | \$0 | | \$0 |
| 133103 | Building Control - BMO | | \$0 | \$1,439 | \$0 | \$13,760 | \$0 | \$13,760 | \$0 | | \$0 |
| 133150 | Admin Allocated - Building Control Expenses | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | | \$0 |
| Sub Total - BUILDING CONTROL OP/EXP | | | \$0 | \$28,577 | \$0 | \$86,071 | \$0 | \$82,991 | (\$3,080) | | \$0 |
| BUILDING CONTROL OP/INC | | | | | | | | | | | |
| 133001 | Building Licences (UFEE) | | (\$15,112) | \$0 | (\$10,000) | \$0 | (\$15,112) | \$0 | (\$5,112) | | \$0 Increase in building licences issued. |
| 133002 | BCITF Levy - Commission | | (\$107) | \$0 | (\$120) | \$0 | (\$120) | \$0 | \$0 | | \$0 |
| 133003 | Builders Services Levy - Commission | | (\$185) | \$0 | (\$195) | \$0 | (\$195) | \$0 | \$0 | | \$0 |
| Sub Total - BUILDING CONTROL OP/INC | | | (\$15,404) | \$0 | (\$10,315) | \$0 | (\$15,427) | \$0 | (\$5,112) | | \$0 |
| Total - BUILDING CONTROL | | | (\$15,404) | \$28,577 | (\$10,315) | \$86,071 | (\$15,427) | \$82,991 | (\$8,192) | | \$0 |
| SALEYARDS & MARKETS | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 134100 | Saleyards | | \$0 | \$1,984 | \$0 | \$29,725 | \$0 | \$13,625 | (\$16,100) | | Decrease in wages, overheads and plant cost allocations. Decrease in water charges. Increase in electricity charges. |
| 134190 | Depreciation - Saleyards & Markets | | \$0 | \$0 | \$0 | \$113,345 | \$0 | \$113,345 | \$0 | | \$0 |
| Sub Total - SALEYARDS & MARKETS OP/EXP | | | \$0 | \$1,984 | \$0 | \$143,070 | \$0 | \$126,970 | (\$16,100) | | \$0 |
| OPERATING INCOME | | | | | | | | | | | |
| 134001 | Reimbursements - Saleyards | | (\$1,560) | \$0 | (\$6,500) | \$0 | (\$1,560) | \$0 | \$0 | | \$4,940 Decrease in sale of water |
| Sub Total - SALEYARDS & MARKETING OP/INC | | | (\$1,560) | \$0 | (\$6,500) | \$0 | (\$1,560) | \$0 | \$0 | | \$4,940 |
| Total - SALEYARDS & MARKETS | | | (\$1,560) | \$1,984 | (\$6,500) | \$143,070 | -\$1,560 | \$126,970 | (\$16,100) | | \$4,940 |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| G/L | JOB | (| | | | | | | | | |
| OTHER ECONOMIC SERVICES | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 135100 | Standpipes Expenses | | \$0 | \$25,350 | \$0 | \$36,975 | \$0 | \$39,720 | \$0 | \$2,745 | Increase in water charges. |
| 135102 | Economic Development Projects | | \$0 | \$0 | \$0 | \$7,500 | \$0 | \$7,500 | \$0 | \$0 | |
| 135103 | Country Music Festival Expenses | | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$15,000 | \$0 | \$0 | |
| 135105 | Abel Street Shop | | \$0 | \$5,972 | \$0 | \$9,991 | \$0 | \$9,487 | (\$504) | | Increase in wages, overheads and plant |
| 135150 | Admin Allocated - Other Economic Development | | \$0 | \$6,224 | \$0 | \$14,437 | \$0 | \$14,437 | \$0 | \$0 | cost allocations. Decrease in Shire rates. |
| 135190 | Depreciation - Develop/Facilities | | \$0 | \$0 | \$0 | \$3,865 | \$0 | \$3,865 | \$0 | \$0 | |
| Sub Total - OTHER ECONOMIC SERVICES OP/EXP | | | \$0 | \$37,547 | \$0 | \$87,768 | \$0 | \$96,509 | (\$504) | \$9,245 | |
| OPERATING INCOME | | | | | | | | | | | |
| 135001 | Standpipe Water | | (\$6,885) | \$0 | (\$4,200) | \$0 | (\$6,885) | \$0 | (\$2,685) | \$0 | Increase in sale of water |
| 135005 | Abel Street Shop Rental | | (\$10,691) | \$0 | (\$15,462) | \$0 | (\$15,462) | \$0 | \$0 | \$0 | |
| Sub Total - OTHER ECONOMIC SERVICES OP/INC | | | (\$17,576) | \$0 | (\$19,662) | \$0 | (\$22,347) | \$0 | (\$2,685) | \$0 | |
| Total - OTHER ECONOMIC SERVICES | | | (\$17,576) | \$37,547 | (\$19,662) | \$87,768 | (\$22,347) | \$96,509 | (\$3,189) | \$9,245 | |
| Total - ECONOMIC SERVICES | | | (\$81,504) | \$206,871 | (\$628,897) | \$651,458 | (\$179,693) | \$713,968 | (\$27,481) | \$539,195 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--------------------------------|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|---|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PRIVATE WORKS | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 141100 | Private Works - Costs | | \$0 | \$9,318 | \$0 | \$14,167 | \$0 | \$7,909 | (\$6,258) | | Decrease in wages and overheads \$0 allocations. |
| Sub Total - PRIVATE WORKS OP/EXP | | | \$0 | \$9,318 | \$0 | \$14,167 | \$0 | \$7,909 | (\$6,258) | | \$0 |
| OPERATING INCOME | | | | | | | | | | | |
| 141001 | Private Works - Recoup Charges | | (\$5,644) | \$0 | (\$14,167) | \$0 | (\$14,167) | \$0 | \$0 | | \$0 |
| Sub Total - PRIVATE WORKS OP/INC | | | (\$5,644) | \$0 | (\$14,167) | \$0 | (\$14,167) | \$0 | \$0 | | \$0 |
| Total - PRIVATE WORKS | | | (\$5,644) | \$9,318 | (\$14,167) | \$14,167 | (\$14,167) | \$7,909 | (\$6,258) | | \$0 |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | | | | | |
|---|--|--|---|-------------|---------------------------|---------|--------------------------------|--------|--------------------|-------------|-------------|------------|--------------|--|--|
| | | | G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| PUBLIC WORKS OVERHEADS | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 143100 | Supervision | | \$0 | \$164,307 | | \$0 | \$276,503 | | \$0 | \$188,640 | (\$87,863) | | | Decrease in supervision salaries due to | |
| 143101 | Consultant Engineer | | \$0 | \$155 | | \$0 | \$5,000 | | \$0 | \$5,000 | \$0 | | \$0 | Technical Officer vacancy. | |
| 143102 | Works Manager Vehicle Op Costs | | \$0 | \$219 | | \$0 | \$2,380 | | \$0 | \$2,380 | \$0 | | \$0 | | |
| 143103 | FBT Works Staff | | \$0 | \$0 | | \$0 | \$3,600 | | \$0 | \$3,600 | \$0 | | \$0 | | |
| 143104 | Insurance on Works | | \$0 | \$18,466 | | \$0 | \$17,358 | | \$0 | \$18,466 | \$0 | | \$1,108 | Increase in insurance premiums | |
| 143105 | Superannuation of Workmen | | \$0 | \$74,097 | | \$0 | \$143,106 | | \$0 | \$115,000 | (\$28,106) | | \$0 | Decrease in superannuation expenses | |
| 143106 | PWOH Leave - Depot | | \$0 | \$108,914 | | \$0 | \$185,439 | | \$0 | \$163,789 | (\$21,650) | | \$0 | Decrease in annual leave taken | |
| 143107 | Protective Clothing | | \$0 | \$900 | | \$0 | \$5,400 | | \$0 | \$5,400 | \$0 | | \$0 | | |
| 143108 | Uniforms | | \$0 | \$0 | | \$0 | \$1,615 | | \$0 | \$1,615 | \$0 | | \$0 | | |
| 143109 | Training & Meeting Expenses | | \$0 | \$45,311 | | \$0 | \$41,672 | | \$0 | \$52,882 | \$0 | | \$11,210 | Increase in wages allocation. | |
| | | | | | | | | | | | | | | Decrease in wages and overheads | |
| | | | | | | | | | | | | | | allocations. Increase in contractor | |
| | | | | | | | | | | | | | | expenses for OHS consultancy, OHS | |
| | | | | | | | | | | | | | | safety materials, fire blankets and training | |
| 143110 | Occupational Health & Safety | | \$0 | \$41,677 | | \$0 | \$49,882 | | \$0 | \$57,518 | \$0 | | \$7,636 | courses. | |
| 143111 | Other Expenses | | \$0 | \$25 | | \$0 | \$4,115 | | \$0 | \$3,115 | (\$1,000) | | \$0 | Decrease in wage allocation. | |
| 143115 | Provision for Leave Accruals | | \$0 | \$0 | | \$0 | \$5,190 | | \$0 | \$5,190 | \$0 | | \$0 | | |
| 143116 | Conferences and Training Courses (MOW) | | \$0 | \$0 | | \$0 | \$5,250 | | \$0 | \$5,250 | \$0 | | \$0 | | |
| 143117 | Works Manager Housing | | \$0 | \$9,655 | | \$0 | \$2,400 | | \$0 | \$15,655 | \$0 | | \$13,255 | Increase in rental expenses for Works | |
| 143150 | Admin Allocated - Works Overhead | | \$0 | \$12,386 | | \$0 | \$28,728 | | \$0 | \$28,728 | \$0 | | \$0 | Manager Housing. | |
| 143180 | LESS PWOH ALLOCATED - PROJECTS | | \$0 | (\$426,858) | | \$0 | (\$777,638) | | \$0 | (\$672,228) | \$0 | | \$105,410 | Decrease in expenses allocated to jobs as | |
| | | | | | | | | | | | | | | an overhead. | |
| Sub Total - PUBLIC WORKS O/HEADS OP/EXP | | | \$0 | \$49,254 | | \$0 | \$0 | | \$0 | \$0 | (\$138,619) | | \$138,619 | | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 143001 | Workers Compensation Reimbursements | | (\$10,457) | \$0 | | (\$600) | \$0 | | (\$10,457) | \$0 | (\$9,857) | | \$0 | Increase in workers compensation | |
| | | | | | | | | | | | | | | reimbursements. | |
| Sub Total - PUBLIC WORKS O/HEADS OP/INC | | | (\$10,457) | \$0 | | (\$600) | \$0 | | (\$10,457) | \$0 | (\$9,857) | | \$0 | | |
| Total - PUBLIC WORKS OVERHEADS | | | (\$10,457) | \$49,254 | | (\$600) | \$0 | | (\$10,457) | \$0 | (\$148,476) | | \$138,619 | | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| G/L | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|--|-------------------------------|---|--------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|---|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| PLANT OPERATIONS COSTS | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 144100 | Repair Wages | | \$0 | \$41,247 | \$0 | \$59,706 | \$0 | \$59,706 | \$0 | \$0 | |
| 144101 | Fuel & Oil | | \$0 | \$93,326 | \$0 | \$200,000 | \$0 | \$200,000 | \$0 | \$0 | |
| 144102 | Tyres & Tubes | | \$0 | \$11,339 | \$0 | \$16,215 | \$0 | \$16,215 | \$0 | \$0 | |
| 144103 | Parts and Repairs | | \$0 | \$64,798 | \$0 | \$144,275 | \$0 | \$137,475 | (\$6,800) | \$0 | |
| 144104 | Licenses | | \$0 | \$858 | \$0 | \$8,500 | \$0 | \$8,500 | \$0 | \$0 | |
| 144105 | Insurance | | \$0 | \$32,506 | \$0 | \$33,725 | \$0 | \$32,506 | (\$1,219) | \$0 | Decrease in insurance premiums. |
| 144106 | Blades & Points | | \$0 | \$4,952 | \$0 | \$15,000 | \$0 | \$15,000 | \$0 | \$0 | |
| 144107 | Expendable Tools | | \$0 | \$10,345 | \$0 | \$12,100 | \$0 | \$12,100 | \$0 | \$0 | |
| 144110 | Superannuation - Mechanic | | \$0 | \$5,846 | \$0 | \$10,870 | \$0 | \$10,870 | \$0 | \$0 | |
| 144150 | Admin Allocated POC | | \$0 | \$3,710 | \$0 | \$8,604 | \$0 | \$8,604 | \$0 | \$0 | |
| 144190 | Depreciation - Plant | | \$0 | \$0 | \$0 | \$231,075 | \$0 | \$231,075 | \$0 | \$0 | |
| 144180 | LESS POC ALLOCATED - PROJECTS | | \$0 | (\$491,678) | \$0 | (\$740,070) | \$0 | (\$732,051) | \$0 | \$8,019 | Decrease in expenses allocated to jobs as plant recovery. |
| Sub Total - PLANT OPERATIONS COSTS OP/EXP | | | \$0 | (\$222,721) | \$0 | \$0 | \$0 | \$0 | (\$8,019) | \$8,019 | |
| OPERATING INCOME | | | | | | | | | | | |
| 144001 | Diesel Rebate | | \$0 | \$0 | (\$35,000) | \$0 | (\$35,000) | \$0 | \$0 | \$0 | |
| 144002 | Reimbursements - Operating | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - PLANT OPERATIONS COSTS OP/INC | | | \$0 | \$0 | (\$35,000) | \$0 | (\$35,000) | \$0 | \$0 | \$0 | |
| Total - PLANT OPERATIONS COSTS | | | \$0 | (\$222,721) | (\$35,000) | \$0 | (\$35,000) | \$0 | (\$8,019) | \$8,019 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | | |
|---|---------------------------------|--|---|---------------|---------------------------|--------|--------------------------------|--------|--------------------|------------|--------------|---|
| | | | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| G/L | JOB | | | | | | | | | | | |
| SALARIES AND WAGES | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | |
| 145100 | Gross Total Salaries and Wages | | \$0 | \$2,147,747 | | \$0 | \$3,470,872 | \$0 | \$3,425,657 | (\$45,215) | | \$0 Decrease in salaries and wages |
| 145130 | LESS SALS/WAGES ALLOCATED | | \$0 | (\$2,133,857) | | \$0 | (\$3,470,872) | \$0 | (\$3,425,657) | \$0 | | Decrease in salaries and wages allocated to jobs. |
| 145101 | Workers Compensation Expenses | | \$0 | \$19,015 | | \$0 | \$0 | \$0 | \$19,015 | \$0 | | Increase in workers compensation expenses. |
| Sub Total - SALARIES AND WAGES OP/EXP | | | \$0 | \$32,904 | | \$0 | \$0 | \$0 | \$19,015 | (\$45,215) | | \$64,230 |
| OPERATING INCOME | | | | | | | | | | | | |
| 145001 | Reimbursements - Administration | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Sub Total - SALARIES AND WAGES OP/INC | | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Total - SALARIES AND WAGES | | | \$0 | \$32,904 | | \$0 | \$0 | \$0 | \$19,015 | (\$45,215) | | \$64,230 |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---|---|---|-------------|---------------------------|---------------|--------------------------------|---------------|--------------------|--------------|---|
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| G/L | JOB | (| | | | | | | | | |
| ADMINISTRATION | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 146100 | Advertising | | \$0 | \$8,464 | \$0 | \$7,745 | \$0 | \$8,040 | \$0 | \$295 | Increase in advertising expenses |
| 146101 | Audit Fees | | \$0 | \$0 | \$0 | \$35,000 | \$0 | \$35,000 | \$0 | \$0 | |
| 146102 | Bank Fees | | \$0 | \$6,407 | \$0 | \$10,400 | \$0 | \$10,400 | \$0 | \$0 | |
| 146103 | Administration Bldg Costs | | \$0 | \$32,851 | \$0 | \$57,528 | \$0 | \$56,856 | (\$672) | \$0 | Decrease in wages and overheads allocations. Increase in materials expense for cleaning products. |
| 146105 | Administration Staff Employee Costs | | \$0 | \$445,013 | \$0 | \$803,256 | \$0 | \$821,343 | \$0 | \$18,087 | Increase in insurance premiums. Increase in employee costs for relocation expenses. |
| 146106 | Consultants | | \$0 | \$81,418 | \$0 | \$145,000 | \$0 | \$145,450 | \$0 | \$450 | Increase in property valuation expenses |
| 146108 | Insurance | | \$0 | \$10,124 | \$0 | \$12,889 | \$0 | \$13,087 | \$0 | \$198 | Increase in insurance premiums. |
| 146109 | Legal Expenses | | \$0 | \$8,206 | \$0 | \$14,000 | \$0 | \$30,000 | \$0 | \$16,000 | Increase in legal expenses. |
| 146110 | IT System Operation & maintenance | | \$0 | \$76,472 | \$0 | \$120,174 | \$0 | \$121,662 | \$0 | \$1,488 | Increase in contractor expenses for Smartsheet licence and 4G backup internet connection |
| 146111 | Office Equipment Maintenance | | \$0 | \$0 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 | \$0 | |
| 146112 | Administration - Postage & Freight | | \$0 | \$3,386 | \$0 | \$5,300 | \$0 | \$5,300 | \$0 | \$0 | |
| 146113 | Printing and Stationery | | \$0 | \$8,404 | \$0 | \$12,500 | \$0 | \$12,500 | \$0 | \$0 | |
| 146114 | Administration Vehicle Costs | | \$0 | \$0 | \$0 | \$2,965 | \$0 | \$2,965 | \$0 | \$0 | |
| 146115 | Administration - Fringe Benefits Tax | | \$0 | \$0 | \$0 | \$3,500 | \$0 | \$3,500 | \$0 | \$0 | |
| 146117 | Employers Indemnity Insurance | | \$0 | \$33,181 | \$0 | \$16,174 | \$0 | \$33,181 | \$0 | \$17,007 | Increase in insurance premiums |
| 146118 | Subscriptions | | \$0 | \$16,681 | \$0 | \$23,440 | \$0 | \$17,000 | (\$6,440) | \$0 | Decrease in subscription expenses |
| 146120 | Uniform Allowance | | \$0 | \$295 | \$0 | \$3,000 | \$0 | \$3,000 | \$0 | \$0 | |
| 146121 | Telephones | | \$0 | \$5,746 | \$0 | \$15,650 | \$0 | \$12,000 | (\$3,650) | \$0 | Decrease in telephone expenses |
| 146122 | Minor Furniture & Equip Under \$2000 | | \$0 | \$1,453 | \$0 | \$7,500 | \$0 | \$13,300 | \$0 | \$5,800 | Increase in materials for new mobile phone handsets and new camera. |
| 146123 | Conferences/Training/Professional Development | | \$0 | \$7,925 | \$0 | \$13,385 | \$0 | \$13,385 | \$0 | \$0 | |
| 146124 | Superannuation | | \$0 | \$45,693 | \$0 | \$117,610 | \$0 | \$101,580 | (\$16,030) | \$0 | Decrease in superannuation expenses |
| 146126 | Employee (Packaging) Costs | | \$0 | \$0 | \$0 | \$725 | \$0 | \$725 | \$0 | \$0 | |
| 146128 | Administration - OSH | | \$0 | \$519 | \$0 | \$3,500 | \$0 | \$3,500 | \$0 | \$0 | |
| 146190 | Depreciation - Administration | | \$0 | \$0 | \$0 | \$22,010 | \$0 | \$22,010 | \$0 | \$0 | |
| 146150 | Less Administration Costs Alloc | | \$0 | (\$628,737) | \$0 | (\$1,458,251) | \$0 | (\$1,458,798) | (\$547) | \$0 | Increase in expenses allocated to other programs. |
| Sub Total - ADMINISTRATION OP/EXP | | | \$0 | \$174,354 | \$0 | \$0 | \$0 | \$31,986 | (\$27,339) | \$59,325 | |
| OPERATING INCOME - ADMINISTRATION | | | | | | | | | | | |
| 146001 | Reimbursements - Administration | | (\$6,668) | \$0 | (\$3,760) | \$0 | (\$9,268) | \$0 | (\$5,508) | \$0 | Increase in reimbursements received. |
| Sub Total - ADMINISTRATION OP/INC | | | (\$6,988) | \$0 | (\$3,760) | \$0 | (\$9,268) | \$0 | (\$5,508) | \$0 | |
| Total - ADMINISTRATION | | | (\$6,988) | \$174,354 | (\$3,760) | \$0 | (\$9,268) | \$31,986 | (\$32,847) | \$59,325 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|---|---|------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|
| | | | 28 FEBRUARY 2022 | | 2021-22 | | 30 JUNE 2021 | | | | |
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| UNCLASSIFIED | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | |
| 147013 | Loan 119 Interest Expense | | \$0 | \$0 | \$0 | \$2,125 | \$0 | \$0 | (\$2,125) | | \$0 Loan not being drawn down |
| 149001 | Rylington Park Operational Expenses | | \$0 | \$284,637 | \$0 | \$674,747 | \$0 | \$697,198 | \$0 | \$22,451 | Increase in fertiliser expenses, stock purchasing expenses, shearing shed requisites, water troughs, and internet expenses |
| 149002 | Rylington Park Asset Depreciation | | \$0 | \$0 | | | \$0 | \$16,885 | \$0 | \$16,885 | Reallocation of depreciation expense for Rylington from GL # 081191 |
| Sub Total - UNCLASSIFIED OP/EXP | | | \$0 | \$284,637 | \$0 | \$676,872 | \$0 | \$714,083 | (\$2,125) | \$39,336 | |
| OPERATING INCOME | | | | | | | | | | | |
| 147100 | Revaluation Profit on Local Govt House Unit Trust | | \$0 | \$0 | | | | | | | |
| 149101 | Rylington Park Income | | (\$720,490) | \$0 | (\$725,250) | \$0 | (\$874,343) | \$0 | (\$149,093) | | \$0 Increase in sheep sales and canola sales. |
| Sub Total - UNCLASSIFIED OP/INC | | | (\$720,490) | \$0 | (\$725,250) | \$0 | (\$874,343) | \$0 | (\$149,093) | \$0 | |
| Total - UNCLASSIFIED | | | (\$720,490) | \$284,637 | (\$725,250) | \$676,872 | (\$874,343) | \$714,083 | (\$151,218) | \$39,336 | |
| Total - OTHER PROPERTY AND SERVICES | | | (\$743,578) | \$327,746 | (\$778,777) | \$691,039 | (\$943,235) | \$772,993 | (\$392,033) | \$309,529 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| G/L JOB | | CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|---------------------------------------|------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|---|
| | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | 28 FEBRUARY 2022 | | | | | | | | |
| (| | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| TRANSFERS TO/FROM RESERVES | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| 300101 | Transfer to Reserves | \$0 | \$1,369 | \$0 | \$138,704 | \$0 | \$359,204 | \$0 | \$220,500 | Loader funds transferred to Reserve. |
| Sub Total - TRANSFER TO OTHER COUNCIL FUNDS | | \$0 | \$1,369 | \$0 | \$138,704 | \$0 | \$359,204 | \$0 | \$220,500 | |
| INCOME | | | | | | | | | | |
| 300102 | Transfer from Reserves | \$0 | \$0 | (\$135,997) | \$0 | (\$309,130) | \$0 | (\$173,133) | | Land purchase funded from Reserve. Viewing tower project not proceeding, \$0 reserve transfer not required. |
| Total - TRANSFER FROM OTHER COUNCIL FUNDS | | \$0 | \$0 | (\$135,997) | \$0 | (\$309,130) | \$0 | (\$173,133) | \$0 | |
| Total - FUND TRANSFER | | \$0 | \$1,369 | (\$135,997) | \$138,704 | (\$309,130) | \$359,204 | (\$173,133) | \$220,500 | |
| 000000 | (Surplus) / Deficit - Carried Forward | (\$2,248,459) | \$0 | (\$2,118,001) | \$0 | (\$2,248,459) | \$0 | (\$130,458) | \$0 | Increase in closing surplus for 2020-2021 \$0 after audit adjustments |
| Sub Total - SURPLUS C/FWD | | (\$2,248,459) | \$0 | (\$2,118,001) | \$0 | (\$2,248,459) | \$0 | (\$130,458) | \$0 | |
| Total - SURPLUS | | (\$2,248,459) | \$0 | (\$2,118,001) | \$0 | (\$2,248,459) | \$0 | (\$130,458) | \$0 | |
| NEW LONG TERM LOANS | | | | | | | | | | |
| INCOME | | | | | | | | | | |
| 147500 | New Loan Land Acquisition | \$0 | \$0 | (\$170,000) | \$0 | \$0 | \$0 | \$0 | \$170,000 | Loan not being drawn down |
| Sub Total - LONG TERM LOANS | | \$0 | \$0 | (\$170,000) | \$0 | \$0 | \$0 | \$0 | \$170,000 | |
| Total - DEFERRED ASSETS | | \$0 | \$0 | (\$170,000) | \$0 | \$0 | \$0 | \$0 | \$170,000 | |
| LIABILITY LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| 146800 | Principal Repayment on Loans | \$0 | \$9,943 | \$0 | \$27,711 | \$0 | \$20,177 | (\$7,534) | | Decrease in loan principal repayments due \$0 to proposed new loan not drawn down |
| 146801 | Principal Repayments - Finance Leases | | | \$0 | \$0 | \$0 | \$6,051 | \$0 | \$6,051 | Increase in lease principal repayments for Gym Equipment. |
| Sub Total - LOAN REPAYMENTS | | \$0 | \$9,943 | \$0 | \$27,711 | \$0 | \$26,228 | (\$7,534) | \$6,051 | |
| CAPITAL INCOME | | | | | | | | | | |
| Sub Total - LOANS RAISED | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - NON CURRENT LIABILITIES | | \$0 | \$9,943 | \$0 | \$27,711 | \$0 | \$26,228 | (\$7,534) | \$6,051 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | | |
|---|---|---|---|-------------|---------------------------|---------------|--------------------------------|---------------|--------------------|--------------|------------|--|
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| G/L | JOB | (| | | | | | | | | | |
| OPERATING ACTIVITIES EXCLUDED FROM BUDGET | | | | | | | | | | | | |
| 000000 | Depreciation Written Back | | \$0 | \$0 | \$0 | (\$3,586,939) | \$0 | (\$3,586,939) | \$0 | | \$0 | |
| 000000 | Book Value of Assets Sold Written Back | | \$0 | \$0 | \$0 | (\$62,500) | \$0 | (\$62,500) | \$0 | | \$0 | |
| 000000 | Profit/Loss on Sale of Asset Written Back | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | |
| | Movement in Accrued Interest on Loans | | \$0 | \$0 | \$0 | \$0 | | | | | | |
| | Movement in Stock On Hand | | \$0 | \$0 | \$0 | \$0 | | | | | | |
| | Movement in Accrued Expenses | | \$0 | \$0 | \$0 | \$0 | | | | | | |
| | Movement in Accrued Wages | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | |
| | Movement in Employee Benefits (Current) | | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 000000 | Long Service Leave - Non Cash | | \$0 | \$0 | \$0 | (\$40,045) | \$0 | (\$40,045) | \$0 | | \$0 | |
| 000000 | Deferred Pensioner Rates | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | |
| Sub Total - OPERATING ACTIVITIES EXCLUDED | | | \$0 | \$0 | \$0 | (\$3,689,484) | \$0 | (\$3,689,484) | \$0 | | \$0 | |
| Total - OPERATING ACTIVITIES EXCLUDED | | | \$0 | \$0 | \$0 | (\$3,689,484) | \$0 | (\$3,689,484) | \$0 | | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|-------------------------------------|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|------------|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| FURNITURE AND EQUIPMENT | | | | | | | | | | | |
| TRANSPORT | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| 122405 | Depot Furniture & Equipment Renewal | | \$0 | \$2,179 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - CAPITAL WORKS | | | \$0 | \$2,179 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - TRANSPORT | | | \$0 | \$2,179 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total - FURNITURE AND EQUIPMENT | | | \$0 | \$2,179 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|--|---|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|---|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| LAND AND BUILDINGS | | | | | | | | | | | |
| HOUSING | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| 092400 | Capital Improvements - Land & Buildings | | \$0 | \$7,677 | \$0 | \$0 | \$0 | \$7,677 | \$0 | \$7,677 | Urgent works to Lodge Septic and water system |
| 092406 | Land Acquisition | | \$0 | \$219,627 | \$0 | \$170,000 | \$0 | \$219,627 | \$0 | \$49,627 | Increase in purchase price. Funded by Reserve Transfer from Rylington Park Community Reserve. |
| Sub Total - CAPITAL WORKS | | | \$0 | \$227,305 | \$0 | \$170,000 | \$0 | \$227,304 | \$0 | \$57,304 | |
| Total - HOUSING | | | \$0 | \$227,305 | \$0 | \$170,000 | \$0 | \$227,304 | \$0 | \$57,304 | |
| LAND AND BUILDINGS | | | | | | | | | | | |
| RECREATION AND CULTURE | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| 111403 | LRCI 2 - Lesser Hall Flooring Replacement | | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$15,000 | \$0 | \$0 | |
| 112400 | Swimming Pool Buildings - Lands & Buildings | | \$0 | \$8,670 | \$0 | \$13,644 | \$0 | \$13,644 | \$0 | \$0 | |
| 112504 | LRC006 LRCI 2 - Swimming Pool Buildings - Gym Access Upgrade | | \$0 | \$86,870 | \$0 | \$55,000 | \$0 | \$86,870 | \$0 | \$31,870 | Increase in contractor expenses for gymnasium access upgrade. |
| 112504 | LRC007 LRCI 2 - Swimming Pool Buildings - Floor Covering Replacement | | \$0 | \$26,478 | \$0 | \$52,000 | \$0 | \$26,478 | (\$25,522) | \$0 | Decrease in contractor expenses for replacement of floor coverings. |
| Sub Total - CAPITAL WORKS | | | \$0 | \$122,018 | \$0 | \$135,644 | \$0 | \$141,992 | (\$25,522) | \$31,870 | |
| Total - RECREATION AND CULTURE | | | \$0 | \$122,018 | \$0 | \$135,644 | \$0 | \$141,992 | (\$25,522) | \$31,870 | |
| LAND AND BUILDINGS | | | | | | | | | | | |
| ECONOMIC SERVICES | | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | | |
| 132411 | LRC004 Local Roads & Community Building Projects - FlaxMill | | \$0 | \$72,656 | \$0 | \$108,900 | \$0 | \$108,900 | \$0 | \$0 | |
| Sub Total - CAPITAL WORKS | | | \$0 | \$72,656 | \$0 | \$108,900 | \$0 | \$108,900 | \$0 | \$0 | |
| Total - ECONOMIC SERVICES | | | \$0 | \$72,656 | \$0 | \$108,900 | \$0 | \$108,900 | \$0 | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| G/L | | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|--|--|------------------|--------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|--|
| | | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | 28 FEBRUARY 2022 | | | | | | | | | |
| | | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| | | | | | | | | | | | | |
| LAND AND BUILDINGS | | | | | | | | | | | | |
| OTHER PROPERTY AND SERVICES | | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 146605 | | Administration Building - Building Renewals & Upgrades | | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$5,000 | \$0 | \$5,000 | Funded from Stronger Communities Grant |
| 147410 | | Rylington Park House Capital | | \$0 | \$0 | \$0 | \$55,000 | \$0 | \$56,925 | \$0 | \$1,925 | Increase in contractor expenses |
| New | | Rylington Buildings Renewal Works | | | | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$15,000 | Increase in contractor expenses |
| 149501 | | Rylington Park Chemical Shed | | \$0 | \$9,619 | \$0 | \$15,000 | \$0 | \$9,619 | (\$5,381) | \$0 | Decrease in price of chemical shed install |
| Sub Total - CAPITAL WORKS | | | | \$0 | \$14,619 | \$0 | \$70,000 | \$0 | \$86,544 | (\$5,381) | \$21,925 | |
| Total - OTHER PROPERTY AND SERVICES | | | | \$0 | \$14,619 | \$0 | \$70,000 | \$0 | \$86,544 | (\$5,381) | \$21,925 | |
| Total - LAND AND BUILDINGS | | | | \$0 | \$436,663 | \$0 | \$484,544 | \$0 | \$564,740 | (\$30,903) | \$111,099 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | | |
|---|--|---|--------|---------------------------|--------|--------------------------------|--------|--------------------|-------------|--------------|---|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PLANT AND EQUIPMENT | | | | | | | | | | | |
| RECREATION AND CULTURE | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| 112500 | Swimming Pool - Plant & Equipment | | \$0 | \$0 | \$0 | \$7,500 | \$0 | \$7,500 | \$0 | \$0 | |
| Sub Total - CAPITAL WORKS | | | \$0 | \$5,000 | \$0 | \$7,500 | \$0 | \$7,500 | \$0 | \$0 | |
| Total - RECREATION AND CULTURE | | | \$0 | \$5,000 | \$0 | \$7,500 | \$0 | \$7,500 | \$0 | \$0 | |
| PLANT AND EQUIPMENT | | | | | | | | | | | |
| TRANSPORT | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| 123603 | DWS - Fleet Vehicles | | \$0 | \$0 | \$0 | \$48,000 | \$0 | \$48,000 | \$0 | \$0 | |
| 123609 | Light Plant (eg Portable Traffic Lights) - Plant & Equip | | \$0 | \$1,290 | \$0 | \$35,000 | \$0 | \$35,000 | \$0 | \$0 | |
| 123610 | Heavy Plant (Graders etc) Purchases | | \$0 | \$166,463 | \$0 | \$706,500 | \$0 | \$364,463 | (\$342,037) | | \$50,000 transferred to RAMM Data collection. Loader to be purchased iin 22/23. |
| Sub Total - CAPITAL WORKS | | | \$0 | \$167,753 | \$0 | \$789,500 | \$0 | \$447,463 | (\$342,037) | \$0 | |
| Total - TRANSPORT | | | \$0 | \$167,753 | \$0 | \$789,500 | \$0 | \$447,463 | (\$342,037) | \$0 | |
| PLANT AND EQUIPMENT | | | | | | | | | | | |
| OTHER PROPERTY & SERVICES | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| 146500 | Pool Vehicle | | \$0 | \$0 | \$0 | \$60,000 | \$0 | \$50,000 | (\$10,000) | | Reduction in vehicle replacement cost allocation, with \$10,000 allocated to UBAS \$0 ablation contribution |
| 147450 | Rylington Park Plant & Equipment | | \$0 | \$0 | \$0 | \$60,000 | \$0 | \$116,400 | \$0 | \$56,400 | Decrease in sheep handler purchase cost. Increase for new truck |
| 149502 | Rylington Park Dorm Rooms Air Conditioners | | \$0 | \$13,356 | \$0 | \$11,500 | \$0 | \$13,356 | \$0 | \$1,856 | Increase in air conditioner purchase and install expenses. |
| Sub Total - CAPITAL WORKS | | | \$0 | \$13,356 | \$0 | \$131,500 | \$0 | \$179,756 | (\$10,000) | \$58,256 | |
| Total - OTHER PROPERTY & SERVICES | | | \$0 | \$13,356 | \$0 | \$131,500 | \$0 | \$179,756 | (\$10,000) | \$58,256 | |
| Total - PLANT AND EQUIPMENT | | | \$0 | \$186,109 | \$0 | \$928,500 | \$0 | \$634,719 | (\$352,037) | \$58,256 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| G/L | JOB | (| CURRENT YEAR | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|--|---------|---|-----------------------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|------------|
| | | | YTD ACTUALS | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | | | Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| ROAD INFRASTRUCTURE CAPITAL | | | | | | | | | | | |
| ROAD CONSTRUCTION | | | | | | | | | | | |
| 121403 | x | | ROADS TO RECOVERY PROJECTS | | | | | | | | |
| 121403 | RTR003 | | | | | | | | | | |
| | | | | | | | | | | | |
| 121403 | RTR007 | | | | | | | | | | |
| 121403 | RTR013 | | | | | | | | | | |
| 121404 | xx | | | | | | | | | | |
| 121404 | RRG148 | | | | | | | | | | |
| 121404 | RRG210 | | | | | | | | | | |
| 121404 | RRG210A | | | | | | | | | | |
| 121404 | RRG004 | | | | | | | | | | |
| 121400 | | | | | | | | | | | |
| 121400 | MU501 | | | | | | | | | | |
| 121401 | | | | | | | | | | | |
| 121410 | | | | | | | | | | | |
| 121450 | MR0000 | | | | | | | | | | |
| 121450 | MR0741 | | | | | | | | | | |
| Sub Total - CAPITAL WORKS | | | | | | | | | | | |
| Total - ROADS | | | | | | | | | | | |
| Total - INFRASTRUCTURE ASSETS ROADS | | | | | | | | | | | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | | | |
|---|-------|-------------------------------------|---|-----|---------------------------|--------|--------------------------------|-----------|--------------------|----------|-------------|------------|--|
| | | | G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE |
| FOOTPATHS | | | | | | | | | | | | | |
| 121700 | | Footpaths - Construction | | | | | | | | | | | |
| 121700 | FP111 | Inglis St Footpath Construction | | | | \$0 | \$26,250 | \$0 | \$26,250 | \$0 | \$0 | | |
| 121700 | FP107 | Bridge Street Footpath Construction | | | | \$0 | \$42,000 | \$0 | \$42,000 | \$0 | \$0 | | |
| 121701 | | Bike Paths - Construction | | | \$0 | \$0 | \$0 | \$75,600 | \$0 | \$0 | (\$75,600) | | Project not proceeding. Funds reallocated to Airtrip Design plan and Caravan Park Design plan. |
| Sub Total - CAPITAL WORKS | | | | | \$0 | \$0 | \$0 | \$143,850 | \$0 | \$68,250 | (\$75,600) | \$0 | |
| Total - TRANSPORT - FOOTPATHS | | | | | \$0 | \$0 | \$0 | \$143,850 | \$0 | \$68,250 | (\$75,600) | \$0 | |
| Total - FOOTPATH ASSETS | | | | | \$0 | \$0 | \$0 | \$143,850 | \$0 | \$68,250 | (\$75,600) | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|--------------------------|---|-----------------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|------------|
| | | | 28 FEBRUARY 2022 | | 2021-22 | | 30 JUNE 2021 | | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | | | |
| AIRPORT | | | | | | | | | | | |
| 126400 | Aerodrome Infrastructure | | \$0 | \$0 | \$0 | \$49,575 | \$0 | \$49,575 | \$0 | \$0 | |
| Sub Total - CAPITAL WORKS | | | \$0 | \$0 | \$0 | \$49,575 | \$0 | \$49,575 | \$0 | \$0 | |
| Total - TRANSPORT - AERODROMES | | | \$0 | \$0 | \$0 | \$49,575 | \$0 | \$49,575 | \$0 | \$0 | |
| Total - AERODROME ASSETS | | | \$0 | \$0 | \$0 | \$49,575 | \$0 | \$49,575 | \$0 | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---|---------------------------|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|------------|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| DRAINAGE | | | | | | | | | | | |
| 121411 | Drainage Projects - Municipal Funded | | | | | | | | | | |
| 121411 | DC007 | Kulikup South Rd Drainage | \$0 | \$606 | \$0 | \$0 | \$0 | \$44,672 | \$0 | \$0 | |
| 121411 | DC027 | Eulin Crossing RD Culvert | \$0 | \$0 | \$0 | \$44,672 | \$0 | \$44,672 | \$0 | \$0 | |
| 121411 | DC163 | Spencer Road Culvert | \$0 | \$0 | \$0 | \$5,203 | \$0 | \$5,203 | \$0 | \$0 | |
| Sub Total - CAPITAL WORKS | | | \$0 | \$606 | \$0 | \$49,875 | \$0 | \$49,875 | \$0 | \$0 | |
| Total - TRANSPORT - DRAINAGE | | | \$0 | \$606 | \$0 | \$49,875 | \$0 | \$49,875 | \$0 | \$0 | |
| Total - DRAINAGE ASSETS | | | \$0 | \$606 | \$0 | \$49,875 | \$0 | \$49,875 | \$0 | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS | | ADOPTED BUDGET | | AMENDED BUDGET | | PROJECTED VARIANCE | | |
|---|--|---|-----------------------------|-------------|----------------|-------------|----------------|-------------|--------------------|--------------|------------|
| | | | 28 FEBRUARY 2022 | | 2021-22 | | 30 JUNE 2021 | | | | |
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PARKS & OVALS INFRASTRUCTURE | | | | | | | | | | | |
| 113903 | Sandakan Memorial Capital Improvements | | \$0 | \$6,374 | \$0 | \$11,300 | \$0 | \$11,300 | \$0 | \$0 | |
| Sub Total - CAPITAL WORKS | | | \$0 | \$6,374 | \$0 | \$11,300 | \$0 | \$11,300 | \$0 | \$0 | |
| Total - OTHER SPORT & RECREATION - PARKS & OVALS | | | \$0 | \$6,374 | \$0 | \$11,300 | \$0 | \$11,300 | \$0 | \$0 | |
| Total - PARKS & OVALS ASSETS | | | \$0 | \$6,374 | \$0 | \$11,300 | \$0 | \$11,300 | \$0 | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---------------------------------|--|---|-------------|---------------------------|-------------|--------------------------------|-------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| RECREATION INFRASTRUCTURE | | | | | | | | | | | |
| 112503 | LRCI 2 Projects - Swimming Pool | | | | | | | | | | |
| 112503 | LRC010 | LRCI 2 Swimming Pool Capital Upgrades | \$0 | \$59,645 | \$0 | \$84,464 | \$0 | \$79,130 | (\$5,334) | \$0 | |
| 112503 | LRC016 | LRCI 2 - Swimming Pool Chlorine System Replacement | \$0 | \$30,733 | \$0 | \$33,500 | \$0 | \$30,733 | (\$2,767) | \$0 | |
| 113906 | | | | | | | | | | | Funding for only \$40k to be received up to 30 June 2022. Balance to be progressed |
| | | Recreation Infrastructure - Capital Renewals | \$0 | \$0 | \$0 | \$150,000 | \$0 | \$40,000 | (\$110,000) | \$0 | \$0 in 2022/2023 budget |
| 113911 | | Football Oval Lighting Upgrade - CSRFF | \$0 | \$118,182 | \$0 | \$230,000 | \$0 | \$230,000 | \$0 | \$0 | |
| Sub Total - CAPITAL WORKS | | | \$0 | \$208,560 | \$0 | \$497,964 | \$0 | \$379,863 | (\$118,101) | \$0 | |
| Total - RECREATION INFRASTRUCTURE | | | \$0 | \$208,560 | \$0 | \$497,964 | \$0 | \$379,863 | (\$118,101) | \$0 | |
| Total - INFRASTRUCTURE ASSETS - RECREATION | | | \$0 | \$208,560 | \$0 | \$497,964 | \$0 | \$379,863 | (\$118,101) | \$0 | |

Shire of Boyup Brook
BUDGET REVIEW REPORT

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

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | CURRENT YEAR YTD ACTUALS 28 FEBRUARY 2022 | | ADOPTED BUDGET 2021-22 | | AMENDED BUDGET 30 JUNE 2021 | | PROJECTED VARIANCE | | |
|---|---|---|---|-------------|---------------------------|--------------|--------------------------------|--------------|--------------------|--------------|--|
| G/L | JOB | (| Income | Expenditure | Income | Expenditure | Income | Expenditure | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| INFRASTRUCTURE OTHER | | | | | | | | | | | |
| ECONOMIC SERVICES | | | | | | | | | | | |
| 132901 | Flaxmill Fence & Water Supply Upgrade | | \$0 | \$0 | \$0 | \$0 | \$0 | \$108,125 | \$0 | \$108,125 | New project costs to install 2 water tanks - majorly funded by CWSP grant |
| 132410 | LRC002 LRC1 1 - Flax Mill / Caravan Park Upgrades | | \$0 | \$7,033 | \$0 | \$0 | \$0 | \$7,033 | \$0 | \$7,033 | Increase in contractor expenses for electrical submain upgrade |
| 132902 | Boyup Brook Viewing Tower Construction | | \$0 | \$0 | \$0 | \$621,820 | \$0 | \$0 | (\$621,820) | | Funding not approved - project not proceeding. |
| | Sub Total - CAPITAL WORKS | | \$0 | \$7,033 | \$0 | \$621,820 | \$0 | \$115,158 | (\$621,820) | \$115,158 | |
| | Total - ECONOMIC SERVICES | | \$0 | \$7,033 | \$0 | \$621,820 | \$0 | \$115,158 | (\$621,820) | \$115,158 | |
| INFRASTRUCTURE OTHER | | | | | | | | | | | |
| OTHER PROPERTY & SERVICES | | | | | | | | | | | |
| 149500 | Rylington Park Rain Water Tank | | \$0 | \$2,890 | \$0 | \$25,000 | \$0 | \$30,775 | \$0 | \$5,775 | Increase in materials expense. |
| New | Flexi-N Tank | | | | | | \$0 | \$6,700 | \$0 | \$6,700 | Increase in materials cost |
| New | Rylington Fencing Renewal | | | | | | \$0 | \$40,500 | \$0 | \$40,500 | Shift allocation from operations to capital |
| | Sub Total - CAPITAL WORKS | | \$0 | \$2,890 | \$0 | \$25,000 | \$0 | \$77,975 | \$0 | \$52,975 | |
| | Total - OTHER PROPERTY & SERVICES | | \$0 | \$2,890 | \$0 | \$25,000 | \$0 | \$77,975 | \$0 | \$52,975 | |
| | Total - INFRASTRUCTURE ASSETS - OTHER | | \$0 | \$9,923 | \$0 | \$646,820 | \$0 | \$193,133 | (\$621,820) | \$168,133 | |
| | GRAND TOTALS | | (\$8,674,040) | \$5,283,479 | (\$11,884,765) | \$11,884,765 | (\$11,608,628) | \$11,552,325 | (\$2,737,595) | \$2,681,292 | |