



Attachment 10.3.1A

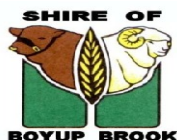
Chq/EFT	Date	Name	Description	Amount
2239	07/04/2026	Ampol Petroleum Distributors Pty Ltd	Fuel Mar2026	6,554.93
2240	07/04/2026	Antidamp WA	Dinninup Hall - Rising Damp Treatment	15,015.00
2241	07/04/2026	Black Box Control Pty Ltd	Monthly Grader Tracking Service Apr2026	99.00
2242	07/04/2026	Blackwood Plant Hire	RRG210 Boyup Brook-Arthur Rd - Pushup Gravel	17,044.50
2242	07/04/2026	Blackwood Plant Hire	Transfer Station - Empty Rubbish Trailer Mar2026	5,280.00
2243	07/04/2026	Blackwood River Arts Trail Inc	Refund Hall Hire Bond	400.00
2244	07/04/2026	BOC Limited	Gas Cylinder Rental Mar2026	69.11
2245	07/04/2026	Boyup Brook Co-operative Co Limited	Purchases Oct2025	8,645.40
2246	07/04/2026	Boyup Brook Tourism Association Inc.	Tourist Centre Operating Assistance Apr-Jun2026	6,250.00
2247	07/04/2026	Bunnings Group Ltd	Various Plant and Buildings - Fire Extinguishers	863.46
2248	07/04/2026	D&L Bleechmore Haulage	Rylington Park - Sheep Freight	2,035.00
2249	07/04/2026	Department of Local Gov, Industry Reg and Safety	BSL Collected Mar2026	120.15
2250	07/04/2026	J&P Metals	Transfer Station - Wood and Furnishings Disposal	5,500.00
2251	07/04/2026	LDC Equipment (SHR) Pty Ltd	P233 Portable Traffic Lights - Parts	719.77
2252	07/04/2026	Manjimup Freight Distributors & BMI Logistics	Freight Mar2026	117.14
2253	07/04/2026	Marketforce	Notice of Disposal of Land in The West Australian 13/03/2026	525.78
2254	07/04/2026	Officeworks Ltd	Depot Stationery	456.86
2254	07/04/2026	Officeworks Ltd	Depot Whiteboard	672.69
2254	07/04/2026	Officeworks Ltd	Admin Stationery	358.50
2255	07/04/2026	Rear's Electrical & Mechanical Services Pty Ltd	GP House - Electrical Repairs	2,970.00
2256	07/04/2026	Resident	Refund Hall Hire Bond	200.00
2257	07/04/2026	Boyup Brook Tyre Service	Fuel Mar2026	1,226.02
2257	07/04/2026	Boyup Brook Tyre Service	P224 John Deere 622GP Motor Grader - Parts	4,250.00
2258	07/04/2026	Shire of Boyup Brook	BSL Commission Mar2026	10.00
2259	07/04/2026	South Regional TAFE	Depot Training - Operate and Maintain Chainsaw	107.20
2260	07/04/2026	Totally Workwear - Bunbury	Depot Work Clothing and PPE	8,337.26
2261	07/04/2026	Traffic Force Group Pty Ltd	RRG210 Boyup Brook-Arthur Rd - TMP	2,169.20
2262	15/04/2026	HealthVue	Medical Centre Revenue Boost Program	2,196.70
2263	15/04/2026	Activ8me	Swimming Pool Internet Apr2026	64.95
2264	15/04/2026	Acumentis South West (WA)	60 Forrest St - Valuation	1,320.00
2265	15/04/2026	Australian Services Union	Payroll Deductions	53.00
2266	15/04/2026	Barna Construction (WA) Pty Ltd	Evacuation Centre Upgrades - Progress Payment 2	52,145.46
2267	15/04/2026	Boyup Brook IGA	Purchases Mar2026	738.05
2268	15/04/2026	Bunnings Group Ltd	ESL - VBFB Equipment	385.20
2269	15/04/2026	Busselton Advanced Driver Training	Depot Employee - MC Licence	1,157.00
2270	15/04/2026	Employee	Reimburse ESL Catering	156.85
2271	15/04/2026	H+H Architects	Evacuation Centre Plans and Documentation	4,125.00
2272	15/04/2026	Helios Salinger Pty Ltd	Licence for PRIS Act Foundations Compliance Kit	1,650.00
2273	15/04/2026	Interfire Agencies	ESL - VBFB PPE	1,756.72
2274	15/04/2026	Johnson's Food Services	Medical Centre Cleaning Supplies	150.68
2275	15/04/2026	Lamat Cleaning	Medical Centre Cleaning Mar2026	1,200.00
2276	15/04/2026	Living Springs Water Pty Ltd	Council and Admin Drinking Water	532.00
2277	15/04/2026	Made by Matthew	GP House - Built-in Robes Deposit	6,780.40
2278	15/04/2026	McAlinden Bush Fire Brigade	ESL Catering	88.50
2279	15/04/2026	Employee	Reimburse Community Easter Egg Hunt Prizes	36.00
2280	15/04/2026	Node1 Pty Ltd	Admin NBN Apr2026	227.00
2281	15/04/2026	St John Ambulance Western Australia Ltd (SW)	Country Ambulance Cover Apr-Jun2026	8,250.00
2282	15/04/2026	Traffic Force Group Pty Ltd	RRG210 Boyup Brook-Arthur Rd - Traffic Management	21,500.45
2283	15/04/2026	WA Contract Ranger Services Pty Ltd	Contract Ranger Services Mar2026	2,079.00
2284	20/04/2026	AFGRI Equipment Australia Pty Ltd	P146 Small Plant - Parts	128.70
2284	20/04/2026	AFGRI Equipment Australia Pty Ltd	P224 John Deere 622GP Motor Grade - Parts	3,879.19
2285	20/04/2026	Amity Signs	Cemetery Signage	519.20
2285	20/04/2026	Amity Signs	Town Hall Public Toilet Sign	53.90
2285	20/04/2026	Amity Signs	Road Work Signs	686.40
2286	20/04/2026	Ampol Petroleum Distributors Pty Ltd	Fuel Apr2026	12,081.02
2287	20/04/2026	Australia Post	Postage Mar2026	80.08
2288	20/04/2026	Blackwood Plant Hire	Grave Preparation	1,485.00
2289	20/04/2026	Boyup Brook Co-operative Co Limited	Purchases Mar2026	5,119.85
2289	20/04/2026	Boyup Brook Co-operative Co Limited	ESL Purchases Mar2026	18.15
2290	20/04/2026	Boyup Brook Community Resource Centre	Gazette Advertising Apr2026	525.00
2291	20/04/2026	Boyup Brook Pharmacy	Depot First Aid Supplies	29.20
2292	20/04/2026	Breeze Connect Pty Ltd	Medical Centre VOIP and NBN Mar2026	248.57
2293	20/04/2026	Bridgetown Paint Sales	Medical Centre - Paint and Equipment	2,163.90
2294	20/04/2026	Bridgetown Timber & Hardware	Flax Mill Cottage Repairs	662.40
2294	20/04/2026	Bridgetown Timber & Hardware	GP House - Cabinet Parts	366.64
2294	20/04/2026	Bridgetown Timber & Hardware	Tourist Centre Garden Maintenance	20.25
2294	20/04/2026	Bridgetown Timber & Hardware	CWSP Grant Flax Mill Tanks - Standpipe Fittings	57.78
2294	20/04/2026	Bridgetown Timber & Hardware	Admin Building Repairs	177.80
2295	20/04/2026	Bunbury Auto One	P250 Toyota Hilux 2015 Tray Top - Parts	284.96
2296	20/04/2026	Bunbury Trucks	P222 Mitsubishi Fuso Heavy Rigid Water Truck - Parts	3,244.36
2297	20/04/2026	Bunderra Estate	Honorary Freeman Catering	220.00
2298	20/04/2026	Cleanaway Solid Waste Pty Ltd (Qld)	CMF Bin Hire	38.70
2299	20/04/2026	Cooperative Bulk Handling Limited	Rylington Park Destination Freight Fees	4,079.17
2300	20/04/2026	Darren Long Consulting	Financial Reporting Assistance Mar2026	7,650.50
2301	20/04/2026	Drafting & Design SW	22 Proctor St - Site Plan	715.00
2302	20/04/2026	DSW Bunbury	Various Shire Buildings - Cleaning Supplies	312.40
2303	20/04/2026	Hillview Gardening & Landscaping	Town Gardens - Plants	8,119.00
2304	20/04/2026	Hastie Waste Pty Ltd	Rylington Park Bulk Waste Collection Apr2026	135.00
2305	20/04/2026	Infield Services Pty Ltd	ESL P536 TATRA T815-7 McAlinden - Repairs	829.40
2306	20/04/2026	Ink Station	Admin Ink Cartridge	187.44
2307	20/04/2026	Johnson's Food Services	Various Shire Buildings - Cleaning Supplies	377.23
2308	20/04/2026	Kojonup Agricultural Supplies	ESL - VBFB Equipment	851.93
2309	20/04/2026	Main Roads Western Australia (East Perth)	Bridge 3341A Jackson St - Contribution to Repairs	81,616.49
2310	20/04/2026	Manjimup Freight Distributors & BMI Logistics	Freight Apr2026	137.32
2311	20/04/2026	Mcleods Lawyers Pty Ltd	Abel St Shops - Contract of Sale	1,535.38
2312	20/04/2026	Employee	Reimburse Gazebo Weights	199.80
2313	20/04/2026	Officeworks Ltd	ESL - VBFB Equipment	3,936.80
2314	20/04/2026	Ohura Group Pty Ltd	Industrial Relations Consultancy	1,346.20
2316	20/04/2026	Opteon Property Group Pty Ltd	6A Mitchell Ave - Valuation	550.00
2317	20/04/2026	Print Finishing Line	Council Minute Book Binding	959.20
2318	20/04/2026	Pivotel Satellite Pty Ltd	GPS Tracking Service - Grader and Transfer Station Apr2026	62.00
2319	20/04/2026	QHSE Integrated Solutions Pty Ltd (Skytrust)	Skytrust Intelligence System (WHS) Subscription 11/05/2026-10/06/2026	493.90
2320	20/04/2026	Boyup Brook Tyre Service	P169 Toro Greens Mower - Parts	180.00



Chq/EFT	Date	Name	Description	Amount
2320	20/04/2026	Boyup Brook Tyre Service	Fuel Apr2026	127.00
2321	20/04/2026	Sonic HealthPlus Pty Ltd	Pre-employment Medical	257.41
2322	20/04/2026	South West Isuzu	P202 Isuzu 4Tn Tip Truck 2016 - Parts	389.38
2323	20/04/2026	Sprint Express	Freight Mar2026	37.40
2324	20/04/2026	Synergy	Electricity Across Shire Facilities to 27/03/2026	2,890.81
2325	20/04/2026	Team Global Express	ESL Freight Mar2026	137.42
2326	20/04/2026	Telstra Limited	Telephone Across Shire Facilities to 24/03/2026	679.90
2326	20/04/2026	Telstra Limited	Admin NBN to 24/03/2026	1,212.74
2327	20/04/2026	Traffic Force Group Pty Ltd	RRG210 Boyup Brook-Arthur Rd - Traffic Management	4,512.34
2328	20/04/2026	Veolia Recycling & Recovery (Perth) Pty Ltd	Waste Collection Mar2026	9,569.14
2329	20/04/2026	WALGA	ESO - Professional Development	180.00
2330	21/04/2026	Australian Taxation Office	BAS PAYG Mar2026	81,810.00
2331	24/04/2026	Adam Jenkins Tree Services Pty Ltd	Abel St Tree Pruning	20,900.00
2332	24/04/2026	Australian Services Union	Payroll Deductions	130.50
2333	24/04/2026	Boyup Brook Co-operative Co Limited	Rylington Park Purchases incl Sheep Treatments Mar2026	7,503.70
2334	24/04/2026	Boyup Brook Community Resource Centre	Quarterly Library Service Payment Apr-Jun2026	12,375.00
2335	24/04/2026	Boyup Brook District Pioneer Museum Inc	Heritage Week Grant - Entry Fees and Printing	1,430.00
2336	24/04/2026	Councillor	Councillor Allowances and Sitting Fees Jul-Oct2025	3,398.39
2337	24/04/2026	Focus Networks	Monthly IT and Telephony Services and Microsoft Subscriptions Apr2026	4,016.67
2337	24/04/2026	Focus Networks	Monthly Device Management Fees Oct2026	4,037.00
2338	24/04/2026	Councillor	Councillor Allowances and Sitting Fees Oct2025-Mar2026	14,561.12
2339	24/04/2026	Interfire Agencies	ESL - VBFB PPE	2,357.48
2340	24/04/2026	Employee	Reimburse Jura Descaling Tablets	68.73
2341	24/04/2026	Employee	Reimburse Work Clothing	414.94
2342	24/04/2026	Councillor	Councillor Allowances and Sitting Fees Oct2025-Mar2026	4,917.50
2343	24/04/2026	Councillor	Councillor Allowances and Sitting Fees Jul-Oct2025	2,939.80
2344	24/04/2026	Sculley's Smash Repairs	P249 Ford 2024 Ranger Sport EMOS - Repairs	6,712.51
2345	24/04/2026	Southern Lock & Security	Rylington Park - Lock Replacements	246.97
2346	24/04/2026	Geographe Ford	P249 Ford 2024 Ranger Sport EMOS - Parts	16.07
2347	24/04/2026	St John Ambulance Western Australia Ltd (SW)	Defibrillator Replacement Pads	282.00
2348	24/04/2026	Traffic Force Group Pty Ltd	RRG210 Boyup Brook-Arthur Rd - Traffic Management	25,564.97
2349	24/04/2026	WA Contract Ranger Services Pty Ltd	Contract Ranger Services Apr2026	2,194.50
2350	24/04/2026	Western Environmental Pty Ltd	Contaminated Site Assessments	1,628.00
TOTAL MUNI EFT to 30 April 2026				560,454.53
20720	20/04/2026	Dept of Primary Industries & Regional Development	Rylington Park Stock Owner Registration	82.57
20721	20/04/2026	Water Corporation	Water Across Shire Facilities to 02/04/2026	17,754.45
TOTAL MUNI CHEQUES to 30 April 2026				17,837.02



Chq/EFT	Date	Name	Description	Amount
DD0104.1	1/04/2026	Commonwealth Bank of Australia	Bank Fees Apr2026	30.82
DD0104.2	1/04/2026	Westnet	Medical Centre Internet Apr2026	109.95
DD0104.3	1/04/2026	Westnet	Swimming Pool Internet Apr2026	89.95
DD0104.4	1/04/2026	Commonwealth Bank of Australia	Bank Fees Apr2026	395.08
DD0904.1	9/04/2026	Property Owner The Bunbury Diocesan Trustees and Anglican	3 Reid Pl Rent 17/04/2026-30/04/2026	1,000.00
DD0904.2	9/04/2026	Parish of Boyup Brook	18 Barron St Rent 10/04/2026-23/04/2026	720.00
DD0904.3	9/04/2026	Salary & Wages	Payroll 09/04/2026	115,825.37
DD5029	13/04/2026	Aware Super	Payroll Deductions	21,975.88
DD1504	15/04/2026	Commonwealth Bank of Australia	Bank Fees Apr2026	165.88
DD2104.2	21/04/2026	Commonwealth Bank of Australia	Bank Fees Apr2026	2.50
DD2304.1	23/04/2026	Western Australian Treasury Corporation	Loan 119 Repayment	48,634.10
DD2304.2	23/04/2026	Salary & Wages	Payroll 23/04/2026	115,900.18
DD5030	23/04/2026	Aware Super	Payroll Deductions	21,973.35
DD2404.1	24/04/2026	Property Owner The Bunbury Diocesan Trustees and Anglican	3 Reid Pl Rent 01/05/2026-14/05/2026	1,000.00
DD2404.2	24/04/2026	Parish of Boyup Brook	18 Barron St Rent 24/04/2026-07/05/2026	720.00
TOTAL DIRECT DEBITS TO 30 April 2026				328,543.06
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - CEO	Last Side Café - Catering Shire of Collie Meeting	101.00
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - CEO	Vista Print - Sympathy and Greeting Cards	107.98
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - CEO	Little Henry's - Catering LTFP Workshop	186.45
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - CEO	Café Squisito - Catering Shire of Bridgetown Meeting	26.62
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - CEO	The Brook Takeaway - Catering Election Staff Lunches	51.00
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - CEO	ChatGPT Subscription CEO Apr2026	29.77
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - CEO	WA Treasury - Fol Request	30.00
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - CEO	Starlink - CEO House Internet 11/04/2026-11/05/2026	147.50
TOTAL CEO CREDIT CARD TO 30 April 2026				680.32
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - EMCS	Lavazza - Admin Coffee	136.50
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - EMCS	Adobe Acrobat Pro DC Monthly Subscription 20/03/2026-19/04/2026	265.96
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - EMCS	Starlink - Depot Internet 25/03/2026-25/04/2026	117.00
DD1704	17/04/2026	Shire of Boyup Brook Credit Card - EMCS	ChatGPT Subscription EMCS Apr2026	27.27
TOTAL EMCS CREDIT CARD TO 30 April 2026				546.73
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	100.09
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	51.48
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	73.53
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	33.57
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	48.76
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	54.74
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	64.01
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	60.13
DD2104.1	21/04/2026	BP Australia Pty Ltd	CEO Fuel Mar2026	60.13
TOTAL CEO BP FUEL CARD TO 30 April 2026				486.31
DD2104.1	21/04/2026	BP Australia Pty Ltd	MCS Fuel Mar2026	62.56
TOTAL MCS BP FUEL CARD TO 30 April 2026				62.56
TOTAL DD MUNI ACCOUNT TO 30 April 2026				330,318.98
DD300426	46142	Police Licensing	Police Licensing Apr2026	56,695.90
TOTAL DD POLICE LICENSING ACCOUNT TO 30 April 2026				56,695.90
TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 30 April 2026				0.00
SUMMARY				
EFT				560,454.53
CHQ (Muni Account)				17,837.02
DD				330,318.98
MUNI TOTAL				908,610.53
ALL MUNI TRANS TO 30 April 2026				908,610.53
DD (Police Licensing Account) TO 30 April 2026				56,695.90
GRAND TOTAL 1 - 30 April 2026				965,306.43



SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

30 APRIL 2026

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**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2026**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 APRIL 2026
Prepared by: Darren Long (Finance Consultant)
Reviewed by: Malcolm Armstrong (MFS)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Shire currently has no monies held in Trust.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

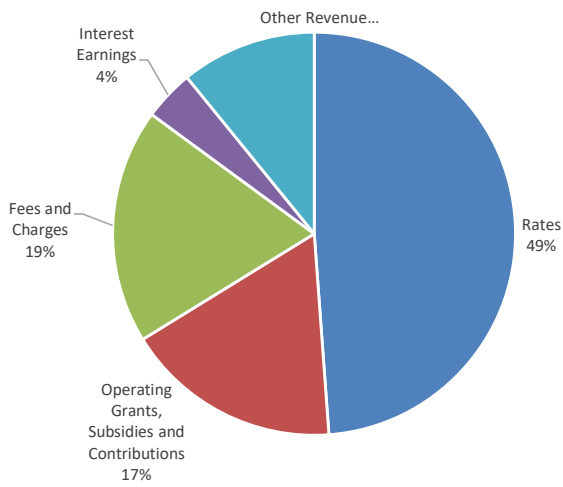
ROUNDING OFF FIGURES

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

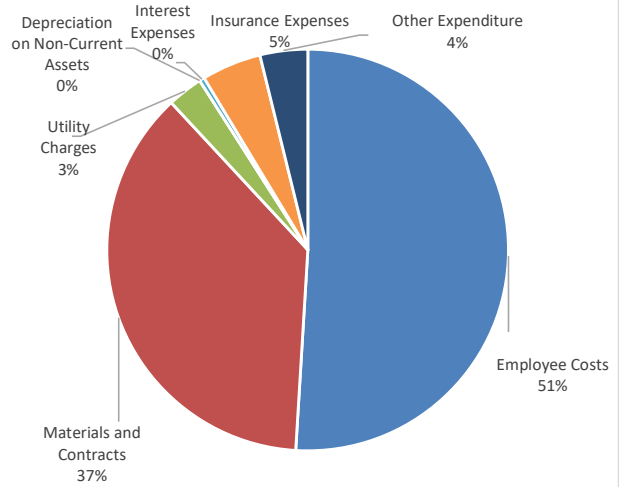
**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2026**

SUMMARY GRAPHS

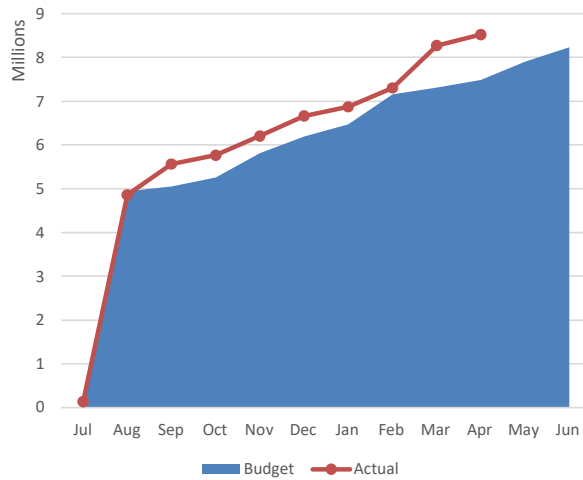
OPERATING REVENUE



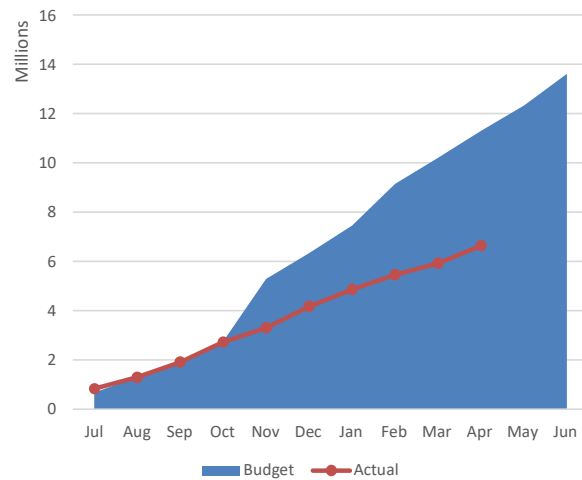
OPERATING EXPENSES



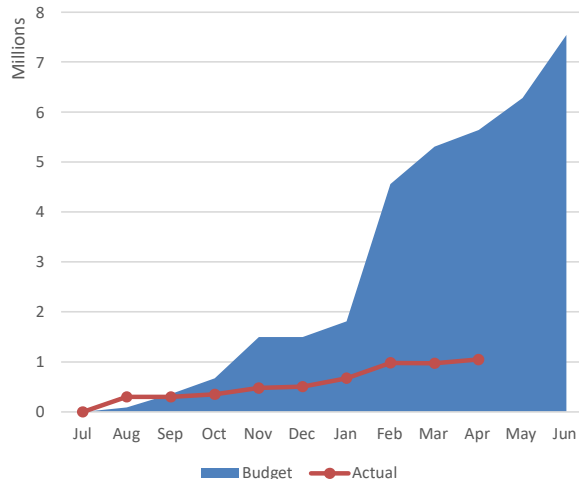
OPERATING REVENUE - Budget-v-YTD Actual



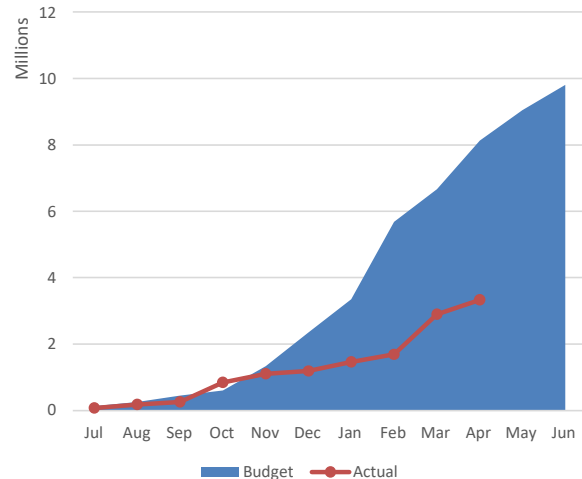
OPERATING EXPENSES - Budget-v-YTD Actual



CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2026**

STATUTORY REPORTING PROGRAMS

The local governments operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	Supervision of various by-laws, fire prevention, emergency services and animal control.
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	Food and water quality, pest control, immunisation services, child health services and health education.
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas.</p>	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
<p>HOUSING</p> <p>To help ensure adequate housing.</p>	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.</p>	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Shire's overhead operating accounts.</p>	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDING 30 APRIL 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)	\$		\$
General Purpose Funding	(181,589)	(150,931)	(1,219)
Governance	(520,437)	(453,242)	(191,996)
Law, Order, Public Safety	(634,921)	(536,600)	(267,203)
Health	(1,874,968)	(1,415,717)	(1,016,200)
Education and Welfare	(225,633)	(197,722)	(63,953)
Housing	(249,530)	(225,050)	(129,883)
Community Amenities	(555,422)	(456,885)	(277,297)
Recreation and Culture	(1,637,034)	(1,392,117)	(730,391)
Transport	(6,326,404)	(5,301,322)	(1,511,006)
Economic Services	(658,435)	(565,823)	(337,517)
Other Property and Services	(696,184)	(592,185)	(2,110,409)
Total Operating Expenditure	(13,560,557)	(11,287,594)	(6,637,074)
REVENUE			
General Purpose Funding	5,365,522	5,076,517	5,168,298
Governance	800	800	2,000
Law, Order, Public Safety	140,650	106,389	174,574
Health	1,106,219	885,615	1,022,331
Education and Welfare	0	0	12,641
Housing	85,075	71,185	72,225
Community Amenities	259,815	258,346	298,144
Recreation and Culture	66,231	66,230	71,326
Transport	313,451	307,428	677,077
Economic Services	160,240	142,217	143,498
Other Property & Services	730,934	566,554	876,714
Total Operating Revenue	8,228,937	7,481,282	8,518,829
Sub-Total	(5,331,620)	(3,806,311)	1,881,755
FINANCE COSTS			
Law, Order & Public Safety	(40,000)	0	0
Housing	(400)	(400)	(241)
Recreation & Culture	(729)	(2,529)	(230)
Total Finance Costs	(41,129)	(2,929)	(471)
NON-OPERATING REVENUE			
Law, Order & Public Safety	2,302,529	1,634,796	148,576
Recreation & Culture	171,868	0	171,868
Transport	1,714,828	1,650,653	230,239
Economic Services	60,000	60,000	13,182
Total Non-Operating Revenue	4,249,225	3,345,449	563,865
PROFIT/(LOSS) ON SALE OF ASSETS			
Transport Profit	0	0	0
Transport Loss	0	0	0
Total Profit/(Loss)	0	0	0
NET RESULT	(1,123,523)	(463,791)	2,445,149
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,123,523)	(463,791)	2,445,149

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2026**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGEES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE
FOR THE PERIOD ENDING 30 APRIL 2026

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL
Expenses			
Employee Costs	(4,347,580)	(3,452,075)	(3,382,277)
Materials and Contracts	(3,276,854)	(2,764,511)	(2,465,637)
Utility Charges	(228,510)	(187,861)	(190,009)
Depreciation on Non-Current Assets	(4,923,028)	(4,102,342)	0
Interest Expenses	(41,129)	(2,929)	(27,134)
Insurance Expenses	(352,150)	(350,115)	(317,495)
Other Expenditure	(432,434)	(430,690)	(254,993)
Total Operating Expenses	(13,601,685)	(11,290,523)	(6,637,545)
Revenue			
Rates	4,161,743	4,162,449	4,159,066
Operating Grants, Subsidies and Contributions	1,241,130	1,001,110	1,480,755
Fees and Charges	1,699,830	1,438,235	1,608,765
Interest Earnings	358,700	285,100	343,622
Other Revenue	767,534	594,389	926,621
Total Operating Revenue	8,228,937	7,481,282	8,518,829
Sub-Total	(5,372,748)	(3,809,240)	1,881,284
Non-Operating Grants, Subsidies & Contributions	4,249,225	3,345,449	563,865
Profit on Asset Disposals	0	0	0
Loss on Asset Disposals	0	0	0
	4,249,225	3,345,449	563,865
Net Result	(1,123,523)	(463,791)	2,445,149
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
Total Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,123,523)	(463,791)	2,445,149

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 30 APRIL 2026

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE	\$	\$	\$	\$			
Ex-Gratia Rates & Write-offs	(880)	5,625	(174)	1,703	Within Threshold	(1076.71%)	
Operating Grants, Subsidies and Contributions	1,241,130	1,410,646	1,001,110	1,480,756	479,647	47.91%	▲
Fees and Charges	1,699,830	1,762,663	1,438,235	1,608,766	170,531	11.86%	
Interest Earnings	358,700	358,380	285,100	343,622	58,522	20.53%	
Other Revenue	767,534	709,230	594,389	926,621	332,232	55.89%	
Profit on Disposal of Asset	0	0	0	0	Within Threshold	0%	
Total Operating Revenue	4,066,314	4,246,544	3,318,659	4,361,468	1,040,931		
LESS OPERATING EXPENDITURE							
Employee Costs	(4,347,580)	(4,046,678)	(3,452,075)	(3,382,277)	69,798	Within Threshold	
Materials and Contracts	(3,276,854)	(3,769,782)	(2,764,511)	(2,465,637)	298,874	(10.81%)	
Utility Charges	(228,510)	(233,005)	(187,861)	(190,009)	Within Threshold	Within Threshold	
Depreciation on Non-Current Assets	(4,923,028)	(4,923,028)	(4,102,342)	0	4,102,342	100.00%	
Interest Expenses	(41,129)	(41,129)	(2,929)	(27,134)	(24,205)	826.39%	
Insurance Expenses	(352,150)	(340,862)	(350,115)	(317,495)	32,620	Within Threshold	
Other Expenditure	(432,435)	(377,231)	(430,690)	(254,993)	175,697	(40.79%)	
Loss on Disposal of Asset	0	0	0	0	Within Threshold	0%	
Total Operating Expenses	(13,601,686)	(13,731,715)	(11,290,523)	(6,637,545)	4,655,126		
Sub-Total	(9,535,372)	(9,485,171)	(7,971,863)	(2,276,077)	5,696,057		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
Movement in Employee Provisions (Non-current)	44,635	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	0	(715)	Within Threshold	0%	
Movement in Accrued Expenses	0	0	0	(146,851)	(146,851)	0%	
Movement in Accrued Wages	0	0	0	(130,889)	(130,889)	0%	
Depreciation Written Back	4,923,028	4,923,028	4,102,342	0	(4,102,342)	(100.00%)	
Operating Activities Excluded from Budget	4,967,663	4,967,663	4,102,342	(278,455)	(4,380,082)		
Sub Total	(4,567,709)	(4,517,508)	(3,869,521)	(2,554,532)	1,315,975		
INVESTING ACTIVITIES							
Outflows from investing activities							
Purchase Buildings	(5,308,516)	(4,904,496)	(4,715,142)	(207,457)	4,507,685	95.60%	
Purchase Plant and Equipment	(745,100)	(633,559)	(695,000)	(574,864)	120,136	17.29%	
Purchase Furniture and Equipment	(45,000)	(53,450)	(45,000)	(18,450)	26,550	59.00%	
Infrastructure Assets - Roads	(2,550,526)	(2,773,969)	(2,082,812)	(1,705,338)	377,474	18.12%	
Infrastructure Assets - Footpaths	0	0	0	(1,380)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(457,966)	(457,966)	(427,965)	(176,502)	251,463	58.76%	
Infrastructure Assets - Other	(60,000)	(123,723)	0	(33,658)	(33,658)	0%	
Inflows from investing activities							
Proceeds from Sale of Assets	298,500	513,070	298,500	484,569	186,069	62.33%	
Contributions for the Development of Assets	4,249,225	4,533,557	3,345,449	563,865	(2,781,584)	(83.15%)	
Amount Attributable to Investing Activities	(4,619,383)	(3,900,536)	(4,321,970)	(1,669,215)	2,654,135		
FINANCING ACTIVITIES							
Outflows from financing activities							
Repayment of Debt - Loan Principal	(58,646)	(58,646)	(58,646)	(47,419)	11,227	19.14%	
Transfer to Reserves	(578,885)	(1,054,852)	(99,996)	(567,096)	(467,100)	(467.12%)	
Inflows from financing activities							
Loans Raised	2,000,000	2,000,000	2,000,000	2,000,000	Within Threshold	Within Threshold	
Transfer from Reserves	994,000	482,000	0	0	Within Threshold	0%	
Amount Attributable to Financing Activities	2,356,469	1,368,502	1,841,358	1,385,485	(455,873)		
Sub Total	(6,830,623)	(7,049,542)	(6,350,134)	(2,838,262)	3,514,237		
FUNDING FROM							
Estimated Opening Surplus at 1 July	2,668,000	3,017,674	2,668,000	3,017,674	349,674	13.11%	▲
Amount Raised from General Rates	4,162,623	4,031,868	4,162,623	4,157,363	Within Threshold	Within Threshold	
	6,830,623	7,049,542	6,830,623	7,175,037	3,408,038		
NET SURPLUS/(DEFICIT)	0	(0)	480,489	4,336,775			

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 30 APRIL 2026

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE							
General Purpose Funding	1,202,899	1,247,816	913,894	1,010,936	97,042	10.62%	▲
Governance	800	0	800	2,000	Within Threshold	150.00%	
Law, Order Public Safety	140,650	222,175	106,389	174,574	68,185	64.09%	▲
Health	1,106,219	1,156,419	885,615	1,022,331	136,716	15.44%	▲
Education and Welfare	0	126	0	12,641	12,641	0%	▲
Housing	85,075	85,475	71,185	72,225	Within Threshold	Within Threshold	
Community Amenities	259,815	280,608	258,346	298,145	39,799	15.41%	▲
Recreation and Culture	66,231	67,850	66,230	71,326	Within Threshold	Within Threshold	
Transport	313,451	311,892	307,428	677,078	369,650	120.24%	▲
Economic Services	160,240	160,846	142,217	143,498	Within Threshold	Within Threshold	
Other Property and Services	730,934	713,337	566,554	876,714	310,160	54.75%	▲
Total Operating Revenue	4,066,314	4,246,544	3,318,659	4,361,468	1,034,193		
LESS OPERATING EXPENDITURE							
General Purpose Funding	(181,589)	(189,656)	(150,931)	(1,219)	149,712	99.19%	
Governance	(520,437)	(606,632)	(453,242)	(191,995)	261,247	57.64%	
Law, Order, Public Safety	(674,921)	(685,958)	(536,600)	(267,203)	269,397	50.20%	
Health	(1,874,968)	(1,620,843)	(1,415,717)	(1,016,201)	399,516	28.22%	
Education and Welfare	(225,633)	(239,071)	(197,722)	(63,953)	133,769	67.66%	
Housing	(249,930)	(274,212)	(225,450)	(130,124)	95,326	42.28%	
Community Amenities	(555,422)	(622,668)	(456,885)	(277,297)	179,588	39.31%	
Recreation and Culture	(1,637,763)	(1,751,672)	(1,394,646)	(730,621)	664,025	47.61%	
Transport	(6,326,404)	(6,389,419)	(5,301,322)	(1,511,006)	3,790,316	71.50%	
Economic Services	(658,435)	(656,569)	(565,823)	(337,517)	228,306	40.35%	
Other Property & Services	(696,184)	(695,015)	(592,185)	(2,110,409)	(1,518,224)	(256.38%)	
Total operating Expenses	(13,601,686)	(13,731,715)	(11,290,523)	(6,637,545)	4,652,978		
Sub-Total	(9,535,372)	(9,485,171)	(7,971,863)	(2,276,077)	5,687,170		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
Movement in Employee Provisions (Non-current)	44,635	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	0	(715)	Within Threshold	0%	
Movement in Accrued Expenses	0	0	0	(146,851)	(146,851)	0%	
Movement in Accrued Wages	0	0	0	(130,889)	(130,889)	0%	
Depreciation Written Back	4,923,028	4,923,028	4,102,342	0	(4,102,342)	(100.00%)	
Operating Activities Excluded from Budget	4,967,663	4,967,663	4,102,342	(278,455)	(4,380,082)		
Sub Total	(4,567,709)	(4,517,508)	(3,869,521)	(2,554,532)	1,307,088		
INVESTING ACTIVITIES							
Outflows from investing activities							
Purchase Buildings	(5,308,516)	(4,904,496)	(4,715,142)	(207,457)	4,507,685	95.60%	
Purchase Plant and Equipment	(745,100)	(633,559)	(695,000)	(574,864)	120,136	17.29%	
Purchase Furniture and Equipment	(45,000)	(53,450)	(45,000)	(18,450)	26,550	59.00%	
Infrastructure Assets - Roads	(2,550,526)	(2,773,969)	(2,082,812)	(1,705,338)	377,474	18.12%	
Infrastructure Assets - Footpaths	0	0	0	(1,380)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(457,966)	(457,966)	(427,965)	(176,502)	251,463	58.76%	
Infrastructure Assets - Recreation	0	0	0	0	Within Threshold	0.00%	
Infrastructure Assets - Other	(60,000)	(123,723)	0	(33,658)	(33,658)	0%	▼
Inflows from investing activities							
Proceeds from Sale of Assets	298,500	513,070	298,500	484,569	186,069	62.33%	▲
Contributions for the Development of Assets	4,249,225	4,533,557	3,345,449	563,865	(2,781,584)	(83.15%)	
Amount Attributable to Investing Activities	(4,619,383)	(3,900,536)	(4,321,970)	(1,669,215)	2,654,135		
FINANCING ACTIVITIES							
Outflows from financing activities							
Repayment of Debt - Loan Principal	(58,646)	(58,646)	(58,646)	(47,419)	11,227	19.14%	
Transfer to Reserves	(578,885)	(1,054,852)	(99,996)	(567,096)	(467,100)	(467.12%)	
Inflows from financing activities							
Transfer from Reserves	994,000	482,000	0	0	Within Threshold	0%	
Loans Raised	2,000,000	2,000,000	2,000,000	2,000,000	Within Threshold	Within Threshold	
Amount Attributable to Financing Activities	2,356,469	1,368,502	1,841,358	1,385,485	(455,873)		
Sub Total	(6,830,623)	(7,049,542)	(6,350,134)	(2,838,262)	3,505,350		
FUNDING FROM							
Estimated Opening Surplus at 1 July	2,668,000	3,017,674	2,668,000	3,017,674	349,674	13.11%	▲
Amount Raised from General Rates	4,162,623	4,031,868	4,162,623	4,157,363	Within Threshold	Within Threshold	
Sub Total	6,830,623	7,049,542	6,830,623	7,175,037	349,674		
NET SURPLUS/(DEFICIT)	0	(0)	480,489	4,336,775			

SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 APRIL 2026

	ACTUAL YTD	ACTUAL 30/06/2025
Current Assets		
Cash at bank and on Hand	7,236,075	4,829,387
Restricted Cash	16,123	21,909
Restricted Cash Reserves	4,097,791	3,530,696
Trade Receivables	1,623,879	1,891,520
Stock on Hand/Inventory	8,597	8,597
Biological Assets	381,366	381,366
Other Assets	289,778	310,028
Total Current Assets	13,653,609	10,973,501
Current Liabilities		
Trade Creditors	446,757	(195,462)
Bonds and Deposits	(405)	(49,434)
Accrued Wages	(495,208)	(130,889)
Accrued Interest on Loans	179	(535)
Accrued Expense	(179)	(147,031)
ATO Liabilities	0	0
Retention Funds	(52,171)	0
Contract Liability	(4,217,905)	(3,280,125)
Loan Liability	21,971	(25,448)
Finance Lease Liability	0	0
Provisions	(510,148)	(510,148)
Total Current Liabilities	(4,807,110)	(4,339,072)
Sub-Total	8,846,500	6,634,429
Adjustments		
LESS Cash Backed Reserves	(4,097,791)	(3,530,696)
LESS Restricted Cash	0	0
LESS Inventory	(389,962)	(389,962)
LESS Accrued Interest Income	0	0
LESS Prepaid Expenses	0	0
ADD: Employee Leave Provisions	0	0
ADD: Accrued Interest on Loans	(179)	535
ADD: Accrued Salaries & Wages	0	130,889
ADD: Accrued Expenses	179	147,031
ADD: Current Loan Liability	(21,971)	25,448
ADD: Current Finance Lease Liability	0	0
Rounding	0	0
Net Current Position	4,336,775	3,017,674

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Statement of Financial Activity for each months financial statements.

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

For the Shire of Boyup Brook, material variances are to be reported when exceeding 10%, and a minimum of \$10,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Revenue</u>						
Operating Grants & Contributions	1,001,110	1,480,756	479,647	48%	TIMING/ PERMANENT	Increase in Local Road Grant \$ 49k, Increase in Operating Grant ESL \$ 67k, Increase in Roads Mtce \$ 377k, Increase in Children Retention \$ 13k, Decrease in Stormwater drain investigation \$ 10k, Decrease in General purpose Grant \$ 17k
Fees & Charges	1,438,235	1,608,766	170,531	12%	TIMING	Increase in Surgery Fees \$135k, Increase in Planning Scheme Fees \$ 15k.
Interest Earnings	285,100	343,622	58,522	21%	TIMING	Increase in Reserve Fund Interest \$ 54k.
Other Revenue	594,389	926,621	332,232	56%	TIMING	Decrease in Workers Comp Reimbursements \$ 42k, Increase in Rylington Sheep sales Income \$ 371k, Increase in Rylington Wool Sales Income \$ 35k, Decrease in Grain Income - Barley \$ 35k, Decrease in Ladies Day Income \$ 19k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Statement of Financial Activity for each months financial statements.

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

For the Shire of Boyup Brook, material variances are to be reported when exceeding 10%, and a minimum of \$10,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Expenses</u>						
Employee Costs	(3,452,075)	(3,382,277)	69,798	Within Threshold	TIMING	Increase in Fire Prevention Wages \$ 31k, Increase in Overheads \$10k, Increase in Bushfire Risk Planning \$ 27k, Decrease in Salaries EMO \$ 69k, Decrease in Salaries -DR & GP \$ 24k, Decrease in Salaries - Practice Mgr & Nurses \$ 114k, Decrease in Salaries - Receptionists \$ 82k, Decrease in Rental of GP house \$ 14k, Increase in Insurance Workers Comp \$ 19k, Decrease in Superannuation \$ 31k, Decrease in Training \$ 15k, Increase in Staff Housing Employee Cost \$ 17k, Decrease in Labour On Costs \$ 22k, Decrease in Rec Complex Labour On Costs \$ 11k, Increase in Wages & Salaries \$ 14k, Increase in Support for Others Labour On Costs \$ 33k, Increase in Road Maintenance Labour on Cost \$ 76k, Decrease in Labour On Costs \$ 49k, Decrease in Maint Grading Wages And Salaries \$ 30k, Decrease in Maint Grading Labour On Costs \$ 45k, Decrease in Town Road Repairs Labour On Costs \$ 11k, Increase in Storm Damage Wages \$ 17k, Decrease in Supervision Wages & Sal \$ 24k, Increase in Insurance Workers Comp \$ 16k, Decrease in PWOH Superannuation \$ 28k, Increase in Annual Leave & Loading \$ 40k, Decrease in Public Holidays \$ 60k, Decrease in Sick Leave \$ 60k, Increase in \$ Employee Costs - Other 12k, Increase in Less PHOW Allocated \$ 398k, Increase in Admin Superannuation \$ 120k, Increase in Admin Insurance Work Comp \$ 12k, Increase in FBT \$ 21k. Increase in Admin WHS Wages And Salaries \$ 15k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Materials & Contracts	(2,764,511)	(2,465,637)	298,874	-11%	TIMING	Decrease in Valuation expenses \$16k, Decrease in Council Chamber expenses \$12k, Increase in Civic Function \$14k, Decrease in Election expenses \$12k, Decrease in ESL Protective Clothing \$10k, Decrease in Bushfire Mitigation expenses \$94k, Increase in Ranger services \$ 36k, Decrease in Contaminated Sites expenses \$13k, Increase in Medical Building Maint \$13k, Decrease in Medical IT Consulting Support \$13k, Decrease in Medical supplies \$17k, Decrease in Locum expenses \$12k, Increase in Ambulance Centre \$15k, Decrease in Early Learning Centre Operating expenses \$14k, Decrease in Other Housing Expenses \$20k, Increase in Other Housing Operating Expenses \$20k, Increase in Transfer Station expenses \$45k, Increase in Other Halls Expenses \$20k, Increase in Townsite Garden Services \$40k, Decrease in Swimming Pool & Gym Operations Expenses \$35k, Decrease in Road Maint and Repairs \$100k, Increase in Bridge Repairs \$62k, Decrease in Drains and Culverts expenses \$22k, Increase in Verge Pruning expenses \$15k, Decrease in Consulting Engineer Expenses \$27k, Increase in Caravan Park/Flax Mill Complex Building Operating Expenses \$19k, Increase in Plant Repairs Materials \$60k, Decrease in Audit Fees \$ 47k, Increase in IT System Operation and Maint \$21k, Decrease in Consultants Expenses \$14k, Increase in Rylington Stock expenses \$ 35k, Decrease in Rylington Crop Program Expenses \$31k, Decrease in Rylington Events Exp \$19k.
Depreciation on Assets	(4,102,342)	0	4,102,342	100%	TIMING	Depreciation not yet raised due to delay of implementation of asset register module and correct Asset balances.
Insurance Expenses	(350,115)	(317,495)	32,620	Within Threshold	TIMING	Decrease in Medical Centre Insurances \$13k, Increase in Bridges Insurance \$12k, Increase in Officers Personal Accident \$ 46k, Decrease in professional Liability \$ 45k,
Other Expenses	(430,690)	(254,993)	175,697	-41%	TIMING	Decrease in Admin Allocation \$39k, Decrease in FBT on administration staff benefits \$ 11k, Decrease in Councillor Sitting Fees - 7 Councillors \$ 23k, Decrease in Alliance contribution \$ 50k, Increase in Warren Blackwood Alliance \$ 33k, Increase in Contribution to CRC for Library Service \$ 23k,

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Investing Activities</u>						
Purchase Buildings	(4,715,142)	(207,457)	4,507,685	96%	TIMING	Decrease in Evacuation Centre Building \$4275k, Increase in 5 Rogers Avenue Upgrades \$ 15k, Decrease in CRC Capital Renewal \$25k, Decrease in Dinninup Hall Refurbishment \$14k, Decrease in Town Hall Building \$80k, Decrease in Swimming Pool Buildings \$60k, Decrease in Museum Building \$34k, Decrease in Tennis Club Building \$50k, Decrease in Flaxmill Storage Shed \$ 14k.
Purchase Plant and Equipment	(695,000)	(574,864)	120,136	17%	TIMING	Decrease in Parks & Gardens \$ 69k, Decrease in Heavy Plant (Graders etc) \$103k, Decrease in Utility Van Purchase \$ 45k.
Purchase Furniture and Equipment	(45,000)	(18,450)	26,550	59%	TIMING	Increase in Members Furniture & Equipment \$18k, Decrease in ICT Upgrades & Renewals \$45k.
Infrastructure Assets - Roads	(2,082,812)	(1,705,338)	377,474	18%	TIMING	Decrease in RTR - Six Mile Road \$ 359k, Increase in WALSHAWS ROAD \$ 566k, Decrease in Craigie Road \$ 260k, Increase in Cranbrook Rd \$ 158k, Decrease in Arthur River Rd \$ 440k, Decrease in Winnejuap Road \$ 530k, Decrease in Gravel Pit Rehabilitation \$ 30k, Decrease in Gravel Sheeting Road Projects \$68k, Decrease in Municipal Funded - Winter Grading \$ 159k.
Infrastructure Assets - Parks & Ovals	(427,965)	(176,502)	251,463	59%	TIMING	Decrease in Sandakan Playground Upgrade - Tallison \$251k.
Infrastructure Assets - Other	0	(33,658)	(33,658)	0%	TIMING	Increase in Other Law - Other Infrastructure Emergency Water Tanks \$ 13k, Increase in Flaxmill Fence & Water Supply Upgrade \$ 20k.
Proceeds from Sale of Assets	298,500	484,569	186,069	62%	TIMING	Increase in Sale of Land and Building Assets \$180k, Decrease in Sale of Asset - Transport Plant \$13k, Increase in Sale of Assets Admin P&E \$19k.
Non-Operating Grants, Subsidies for the Development of Assets	3,345,449	563,865	(2,781,584)	-83%	TIMING	Decrease in Evacuation Centre Grant \$1,486k, Increase in Sandakan Playground Contribution \$172k, Decrease in RRG Grants \$554k, Decrease in RTR Grants \$673, Decrease in Special Bridge Grant \$ 93k, Decrease in Water Tanks Grant \$47k.
<u>Financing Activities</u>						
Transfer to Reserves	(99,996)	(567,096)	(467,100)	-467%		Increase in transfers to Buildings Reserve for sale of land L13132 and 80 Abel Street property.

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 APRIL 2026

	2024-2025 ACTUAL	2025-2026 ACTUAL	Variance
	\$	\$	\$
Current assets			
Unrestricted Cash & Cash Equivalents	4,829,766	7,236,075	2,406,309
Restricted Cash - Reserves	3,530,695	4,097,791	567,096
Restricted Cash - Other	21,530	16,123	(5,407)
Trade and other receivables	1,894,667	1,623,879	(270,788)
Inventories	389,962	389,963	1
Contract Assets	288,578	288,578	0
Other assets	18,303	1,200	(17,103)
Total current assets	10,973,501	13,653,609	2,680,108
Non-current assets			
Trade and other receivables	70,717	70,717	(0)
LG House Unit Trust	79,620	79,620	0
Land	4,570,000	4,120,000	(450,000)
Buildings	18,308,594	18,516,051	207,457
Furniture & Equipment	58,212	76,662	18,450
Plant & Equipment	2,500,254	3,040,549	540,295
Right of use Assets - Plant	39,822	39,822	0
Infrastructure Assets - Roads	92,899,253	94,604,590	1,705,337
Infrastructure Assets - Bridges	20,519,287	20,519,287	(0)
Infrastructure Assets - Footpaths	867,098	868,478	1,380
Infrastructure Assets - Recreation	2,211,046	2,211,046	(0)
Infrastructure Assets - Drainage	8,778,017	8,778,017	0
Infrastructure Assets - Parks/Ovals	1,548,034	1,724,536	176,502
Infrastructure Assets - Other	5,964,561	5,998,218	33,657
Total non-current assets	158,414,514	160,647,593	2,233,079
Total assets	169,388,015	174,301,202	4,913,187
Current liabilities			
Trade and other payables	473,917	100,622	373,295
Bonds and deposits	49,434	405	49,029
Contract Liabilities	3,280,125	4,217,905	(937,780)
Interest-bearing loans and borrowings	25,448	-21,971	47,419
Finance Lease Liability - Current	0	0	0
Provisions	510,148	510,148	0
Total current liabilities	4,339,072	4,807,109	(468,037)
Non-current liabilities			
Interest-bearing loans and borrowings	0	2,000,000	(2,000,000)
Finance Lease Liability - Non Current	0	0	0
Provisions	57,663	57,663	0
Total non-current liabilities	57,663	2,057,663	(2,000,000)
Total liabilities	4,396,735	6,864,772	(2,468,037)
Net assets	164,991,280	167,436,430	2,445,150
Equity			
Retained surplus	58,054,911	57,487,816	(567,095)
Net Result	0	2,445,149	2,445,149
Reserve - asset revaluation	103,405,674	103,405,674	0
Reserve - Cash backed	3,530,695	4,097,791	567,096
Total equity	164,991,280	167,436,430	2,445,150

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

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 APRIL 2026**

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 ACTUAL
	\$	\$	\$
Cash Flows from operating activities			
Payments			
Employee Costs	(4,554,794)	(4,376,069)	(2,949,721)
Materials & Contracts	(2,444,507)	(3,276,933)	(3,216,557)
Utilities (gas, electricity, water, etc)	(198,612)	(228,431)	(190,009)
Insurance	(335,437)	(41,129)	(317,495)
Interest Expense	(2,779)	(352,150)	(27,849)
Goods and Services Tax Paid	(200,630)	0	(37,113)
Other Expenses	(370,210)	(432,439)	(254,993)
	(8,106,968)	(8,707,151)	(6,993,737)
Receipts			
Rates	3,912,339	4,181,745	3,576,047
Operating Grants & Subsidies	1,870,588	2,367,396	1,480,755
Fees and Charges	2,021,445	1,699,830	1,608,765
Interest Earnings	470,834	358,700	343,622
Goods and Services Tax	128,176	106,341	125,134
Other	794,310	767,534	880,739
	9,197,693	9,481,546	8,015,063
Net Cash flows from Operating Activities	1,090,725	774,395	1,021,326
Cash flows from investing activities			
Payments			
Purchase of Land	0	0	0
Purchase of Buildings	(397,996)	(5,308,516)	(207,457)
Purchase Plant and Equipment	(559,010)	(745,100)	(574,863)
Purchase Furniture and Equipment	(40,640)	(45,000)	(18,450)
Purchase Road Infrastructure Assets	(2,362,863)	(2,550,526)	(1,705,338)
Purchase of Bridges Assets	0	0	0
Purchase of Footpath Assets	(259,723)	0	(1,380)
Purchase Drainage Assets	0	0	0
Purchase Parks & Ovals Assets	(1,545,234)	0	(176,502)
Purchase Recreation Assets	(3,902)	(457,966)	0
Purchase Infrastructure Other Assets	(707,424)	(60,000)	(33,657)
Receipts			
Proceeds from Sale of Assets	165,455	298,500	484,569
Non-Operating grants used for Development of Assets	3,990,043	981,612	2,227,169
	(1,721,295)	(7,886,996)	(5,909)
Cash flows from financing activities			
Repayment of Debentures	(24,011)	(58,645)	(47,419)
Principal elements of lease payments	(20,360)	0	0
Proceeds from New Debentures	0	2,000,000	2,000,000
Net cash flows from financing activities	(44,371)	1,941,355	1,952,581
Net increase/(decrease) in cash held	(674,941)	(5,171,246)	2,967,999
Cash at the Beginning of Reporting Period	9,056,932	8,381,991	8,381,991
Cash at the End of Reporting Period	8,381,991	3,210,745	11,349,990

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 APRIL 2026**

Notes

	2024-2025 ACTUAL \$	2025-2026 BUDGET \$	2025-2026 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	4,815,104	46,780	7,235,325
Restricted Cash	3,566,137	3,163,215	4,113,915
Cash on Hand	750	750	750
TOTAL CASH	8,381,991	3,210,745	11,349,990
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	488,531	(1,123,526)	2,445,149
Add back Depreciation	4,800,397	4,923,028	0
(Gain)/Loss on Disposal of Assets	(1,243)	0	0
LG House Unit trust	3,551	0	0
Self Supporting Loan Principal Reimbursements	0	0	0
Contributions for the Development of Assets	(3,993,162)	(981,612)	(563,865)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(824)	0	0
(Increase)/Decrease in Receivables	(922,808)	1,277,607	(1,375,414)
Increase/(Decrease) in Accounts Payable	651,837	(73,124)	515,456
Increase/(Decrease) in Contract Liability	0	(25,000)	0
Increase/(Decrease) in Unspent Captail Grants	0	(3,267,613)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	64,446	44,635	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	0	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,090,725	774,395	1,021,326

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2025-26 Original Budget	2025-26 Amended Budget	2025-26 YTD Budget	2025-26 YTD Actuals	% of Annual Budget
Governance									
041401	Members - TV Screens and Audio Recording Equipment	CEO	F&E	New	0	18,450	0	18,450	0.0%
					0	18,450	0	18,450	
Law Order & Public Safety									
053401	Other Law - Evacuation Centre Building Capital Expenditure	MWS	BUILD	New	4,915,586	4,392,296	4,424,028	148,576	3.0%
051900	Emergency Water Tanks	MWS	OTHER	New	0	13,182	0	13,182	0.0%
					4,915,586	4,405,478	4,424,028	161,758	
Health									
074400	Medical Centre Building - Renovations and access doors	BMC	BUILD	Renewal	100,000	100,000	0	0	0.0%
074401	5 Rogers Avenue House - Renewals	BMC	BUILD	Renewal	0	65,000	0	6,164	0.0%
074603	Medical Centre IT Server Upgrade	DCEO	F&E	Renewal	0	20,000	0	0	0.0%
074402	5 Rogers Avenue Upgrades	BMC	BUILD	Renewal	0	0	0	15,489	
					100,000	185,000	0	21,653	
Education & Welfare									
081400	Community Resource Centre - Internal renovations	BMC	BUILD	Renewal	25,000	25,000	25,000	0	0.0%
					25,000	25,000	25,000	0	
Housing									
091400	1 Rogers Avenue Upgrades	BMC	BUILD	Renewal	0	50,000	0	0	0.0%
					0	50,000	0	0	
Recreation & Culture									
LRC017	Boyup Brook Hall Refurbishment	BMC	BUILD	Upgrade	0	0	0	0	0.0%
LRC021	Wilga Hall - Lighting, Stove, exit lights	BMC	BUILD	Upgrade	6,020	10,000	6,020	0	0.0%
LRC022	Dinninup Hall - Painting and verandah roof	BMC	BUILD	Renewal	13,770	14,770	13,770	0	0.0%
LRC023	Kulikup Hall - Weatherboard replace, stove exit lights	BMC	BUILD	Renewal	10,710	5,000	8,894	0	0.0%
BU1501	Town Hall Building - Roof	MWS	BUILD	New	80,000	80,000	80,000	37,227	46.5%
BC5500	Swimming Pool Buildings - Solar Upgrade	MWS	BUILD	New	60,000	65,000	60,000	0	0.0%
BC5600	Tennis Club Building - Replace stumps	MWS	BUILD	New	50,000	50,000	50,000	0	0.0%
BR5051	Museum Building - Replace roof & electrical wiring	BMC	BUILD	New	33,660	33,660	33,660	0	0.0%
112500	Swimming Pool Equipment	DCEO	P&E	New	0	0	0	6,405	0.0%
113907	Plant & Equipment - Parks & Gardens	MWS	P&E	New	120,000	111,367	120,000	51,367	42.8%
PKS01	Sandakan Playground Upgrade - Tallison	MWS	PARK	New	427,966	427,966	427,965	176,502	41.2%
PKS02	Sandakan Playground Upgrade - CBH Train Shed	MWS	PARK	New	30,000	30,000	0	0	0.0%
					832,126	827,763	800,309	271,501	
Transport									
123610	Heavy Plant Replacements	MWS	P&E	Renewal	575,000	472,092	575,000	472,092	82.1%
RTR009	RTR - Six Mile Road	MWS	ROAD	Renewal	359,375	328,100	359,375	327,931	91.3%
RTR020	RTR - Walshaws Road	MWS	ROAD	Renewal	0	238,129	0	237,919	0.0%
RTR037	RTR - Craigie Road	MWS	ROAD	Renewal	313,750	0	259,750	0	0.0%
RTR039	RTR - Asplins Road	MWS	ROAD	Renewal	0	107,704	0	0	0.0%
RRG004	Regional Road Group - Winnejup Road	MWS	ROAD	Upgrade	375,080	457,500	375,078	293,672	78.3%
RRG148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	389,522	472,500	157,865	338,737	87.0%
RRG210	Regional Road Group - Boyup Brook Arthur River Road	MWS	ROAD	Upgrade	439,880	454,500	439,881	272,772	62.0%
MU501	Gravel Pits Rehabilitation	MWS	ROAD	Renewal	30,000	30,000	30,000	0	0.0%
121401	Gravel Sheetting Road Projects	MWS	ROAD	Renewal	136,000	136,000	68,000	0	0.0%
121410	Winter Road Grading	MWS	ROAD	Renewal	506,919	549,536	392,863	234,307	46.2%
LFC125	LRCI - Glynn St Footpath	MWS	FOOT	New	0	0	0	1,380	0.0%
					3,125,526	3,246,061	2,657,812	2,178,810	
Economic Services									
132404	Flaxmill Storage Shed - Gutters	MWS	BUILD	New	13,770	13,770	13,770	0	0.0%
132900	Tourist Information bay	MWS	OTHER	Upgrade	0	50,000	0	0	0.0%
132901	Flaxmill Fence & Water Supply Upgrade (Other Inf)	MWS	OTHER	Upgrade	60,000	60,541	0	20,475	34.1%
					73,770	124,311	13,770	20,475	

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2025-26 Original Budget	2025-26 Amended Budget	2025-26 YTD Budget	2025-26 YTD Actuals	% of Annual Budget
Other Property & Services									
146500	Administration Vehicle replacements	MWS	P&E	Renewal	45,000	45,000	0	45,000	100.0%
149502	Rylington Park Plant & Equipment	MWS	P&E	New	5,100	5,100	0	0	0.0%
146601	ICT Upgrades & Renewals - New Server	DCEO	F&E	New	45,000	15,000	45,000	0	0.0%
					95,100	65,100	45,000	45,000	
	Total Capital Expenditure				9,167,108	8,947,163	7,965,919	2,717,647	

SUMMARIES:									
	Buildings				5,308,516	4,904,496	4,715,142	207,457	3.9%
	Plant & Equipment				745,100	633,559	695,000	574,863	77.2%
	Furniture & Equipment				45,000	53,450	45,000	18,450	41.0%
	Road Infrastructure				2,550,526	2,773,969	2,082,812	1,705,338	66.9%
	Footpath Infrastructure				0		0	1,380	0.0%
	Parks & Reserves Infrastructure				457,966	457,966	427,965	176,502	38.5%
	Other Infrastructure				60,000	123,723	0	33,657	56.1%
					9,167,108	8,947,163	7,965,919	2,717,647	29.6%
	At No Cost				0	0	0	0	0.0%
	Asset Renewal				2,115,524	2,186,331	1,732,652	1,338,902	63.3%
	New Asset				5,781,082	5,255,791	5,254,423	453,089	7.8%
	Upgrading Asset				1,270,502	1,505,041	978,844	925,657	72.9%
					9,167,108	8,947,163	7,965,919	2,717,647	29.6%
	Chief Executive Officer				0	18,450	0	18,450	0.0%
	Deputy CEO				45,000	35,000	45,000	6,405	14.2%
	Manager Works & Services				8,932,948	8,590,283	7,833,575	2,671,139	29.9%
	Building Maintenance Coordinator				189,160	303,430	87,344	21,653	11.4%
					9,167,108	8,947,163	7,965,919	2,717,647	29.6%

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 30 APRIL 2026**

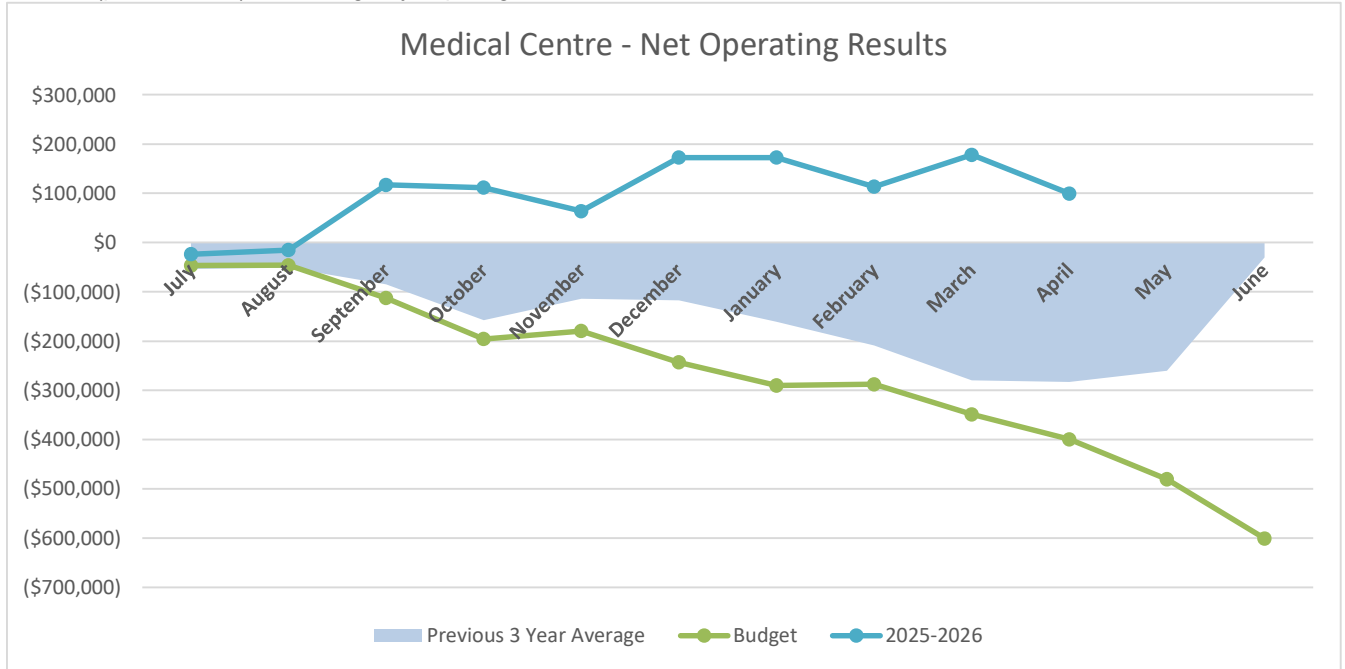
UNSPENT CAPITAL GRANTS							
Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Law, Order & Public Safety							
DFES - Evacuation Centre Grant	266,029	-	(148,576)	117,453	672,529	477,496	148,576
CITS - CSRFF Evacuation Centre/Recreation Centre Grant	-	375,000	-	375,000	1,500,000	1,065,000	-
Other - Evacuation Centre/Recreation Centre Contributions	-	-	-	-	130,000	92,300	-
Recreation & Culture							
Talison - Sandakan Playground	137,548	34,320	(171,868)	-	171,868	-	171,868
Transport							
DITRDC - LRCI Phase 2 Grant	3,948	-	-	3,948	-	-	-
MRWA - Boyup Brook-Winnejup Road Grant Job 30000537 22-23	63,200	-	-	63,200	-	-	-
MRWA - Regional Road Group Funding - Boyup Brook Arthur Rd	-	114,000	(114,000)	-	285,000	285,000	114,000
MRWA - Regional Road Group Funding - Winnejup Rd	-	98,000	(14,239)	83,761	245,000	245,000	14,239
MRWA - Regional Road Group Funding - Boyup Brook Cranbrook Rd	-	252,000	(102,000)	150,000	255,000	255,000	102,000
DITRDC - Roads to Recovery Grant	14,891	284,309	-	299,200	673,128	673,128	-
WALGGC - Special Bridge Funding	1,332,000	-	-	1,332,000	-	192,525	-
WALGGC - Special Bridge Funding	1,449,997	-	-	1,449,997	-	-	-
WALGGC - Special Bridge Funding	-	291,000	-	291,000	256,700	-	-
Dept of Industry - Airport Grant	-	26,662	-	26,662	-	-	-
Economic Services							
DWER - Water Tanks	-	25,866	(13,182)	12,684	60,000	60,000	13,182
Total Unspent Capital Grants	3,267,613	1,501,157	(563,865)	4,204,905	4,249,225	3,345,449	563,865
CONTRACT LIABILITIES							
Grant Provider	Liability 1 July 2024	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Education & Welfare							
Regional Childcare Workers Grant	12,512	-	(12,512)	-	-	-	12,512
Transport							
Streets Alive Grant	-	13,000	-	13,000	-	-	-
DWER - Stormwater Drain Cleaning Grant	-	20,000	(20,000)	-	-	-	20,000
Total Contract Liabilities	12,512	33,000	(32,512)	13,000	-	-	32,512
TOTAL LIABILITIES & REVENUE	3,280,125	1,534,157	(596,377)	4,217,905	4,249,225	3,345,449	596,377

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

MAJOR BUSINESS UNITS

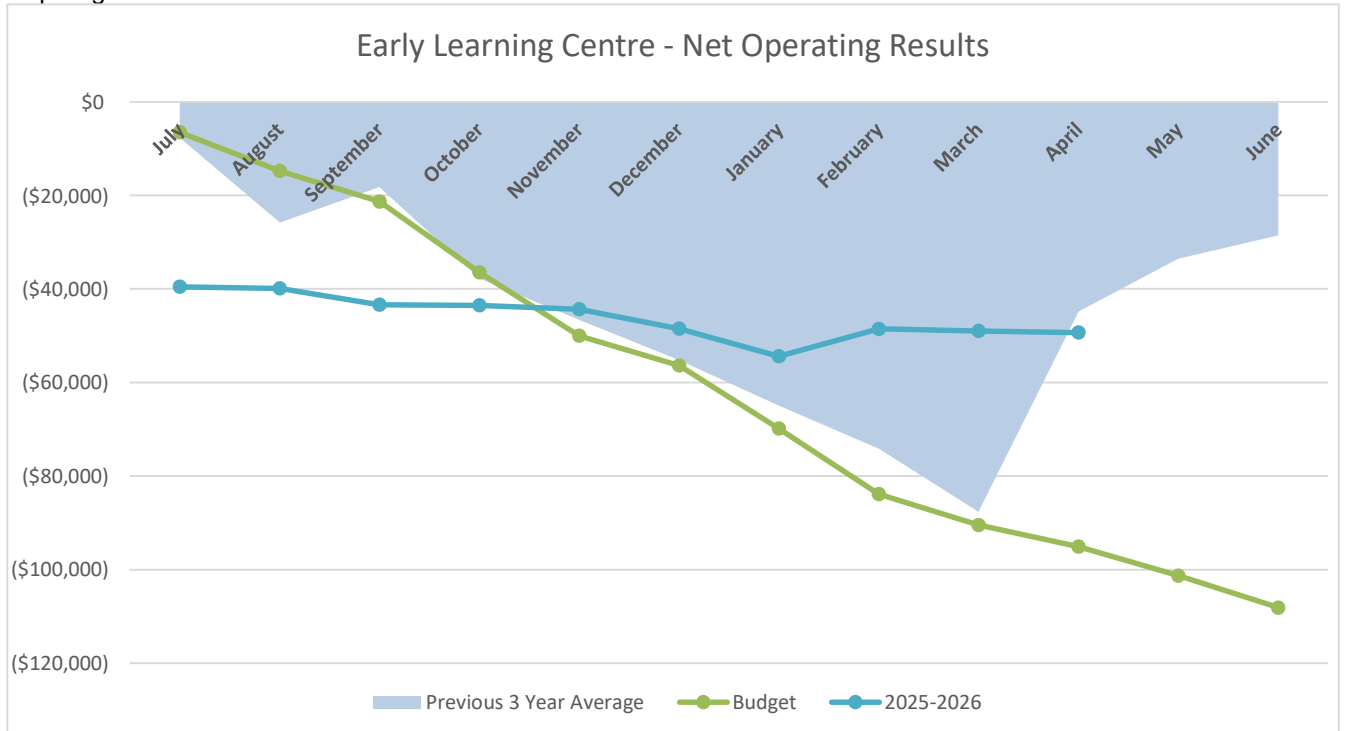
Medical Centre

The Shire of Boyup Brook owns and operates a medical centre that employs 2 doctors, a practice manager, nurses and reception staff, to provide medical services to the community. The following graph shows the operations of the Medical Centre (profit or loss), excluding any capital grants.



Early Learning Centre

The Shire of Boyup Brook owns and operates an early learning centre in Boyup Brook that provides child care services to the community. The following graph shows the operations of the Early Learning Centre (profit or loss), excluding capital grants.

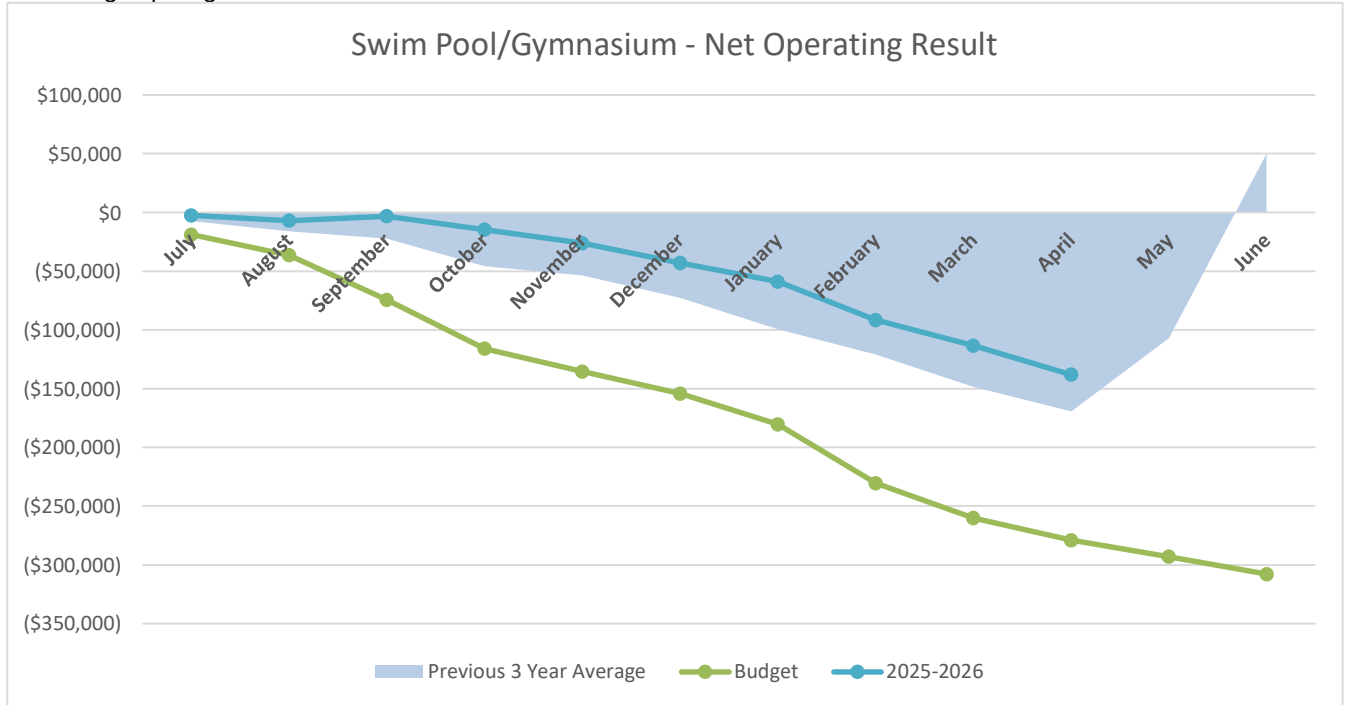


**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

MAJOR BUSINESS UNITS

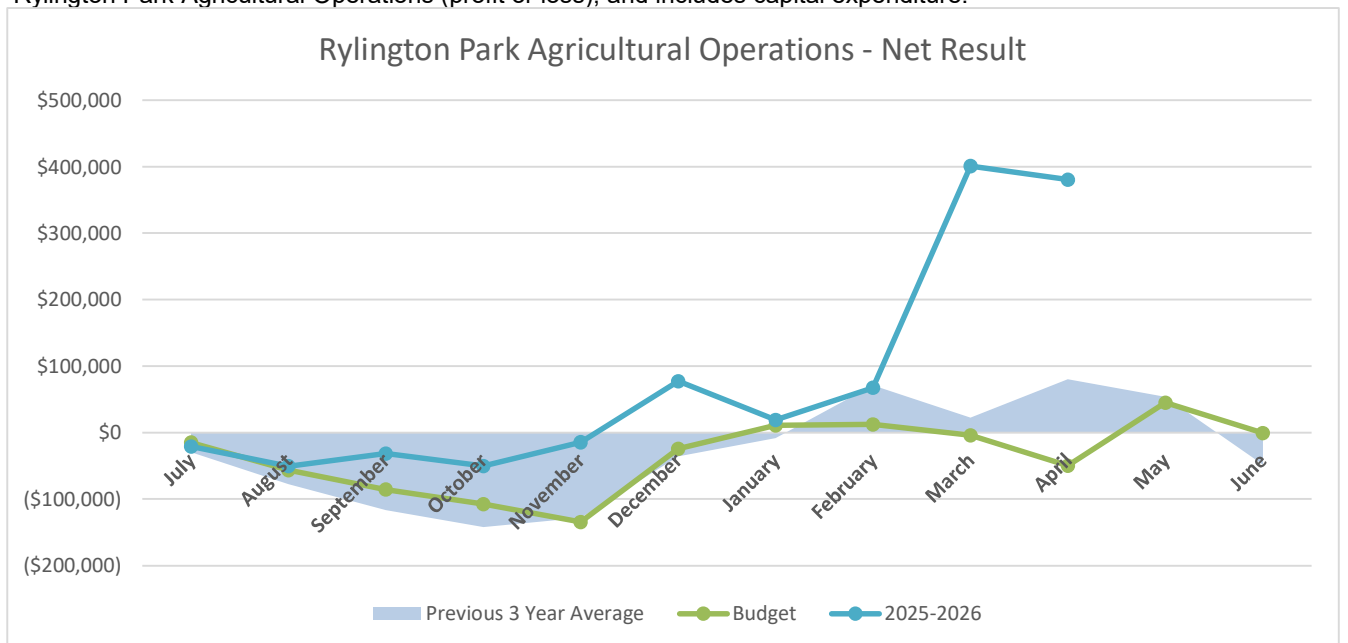
Swimming Pool/Gymnasium

The Shire of Boyup Brook owns and operating a swimming pool and gymnasium complex that provides leisure services to the community. The following graph shows the operations of the Swimming Pool/Gymnasium (profit or loss), excluding capital grants.



Rylington Park Agricultural Operations

The Shire of Boyup Brook assumed ownership and operation of Rylington Park farm on 7 May 2020 as a commercial farming activity that provides educational farming opportunities. The following graph shows the total operations of Rylington Park Agricultural Operations (profit or loss), and includes capital expenditure.



**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

RESERVES - CASH BACKED	2025-2026 Actual Opening Balance	2025-2026 Actual Transfer to	2025-2026 Actual Transfer (from)	2025-2026 Actual Closing Balance	2025-2026 Budget Opening Balance	2025-2026 Budget Transfer to	2025-2026 Budget Transfer (from)	2025-2026 Budget Closing Balance
Leave Reserve	37,344	1,241	0	38,585	37,344	1,269	0	38,613
Plant Reserve	386,424	12,837	0	399,261	386,424	63,134	0	449,558
Building Reserve	887,960	479,305	0	1,367,265	887,960	134,564	(894,000)	128,524
Community Housing Reserve	239,613	7,960	0	247,573	239,613	8,144	0	247,757
Emergency Reserve	13,939	463	0	14,402	13,939	474	0	14,413
Insurance Claim Reserve	16,986	564	0	17,550	16,986	577	0	17,563
Other Recreation Reserve	92,898	3,086	0	95,984	92,898	53,158	0	146,056
Commercial Reserve	504,420	16,757	0	521,177	504,420	17,144	(100,000)	421,564
Bridges Reserve	62,649	2,081	0	64,730	62,649	52,129	0	114,778
Aged Accommodation Reserve	36,216	1,203	0	37,419	36,216	1,231	0	37,447
Road Contributions Reserve	31,956	1,062	0	33,018	31,956	1,086	0	33,042
IT/Office Equipment Reserve	148,362	4,928	0	153,290	148,362	30,042	0	178,404
Civic Receptions Reserve	18,739	622	0	19,361	18,739	637	0	19,376
Unspent Grants Reserve	89	3	0	91	89	3	0	92
Unspent Community Grants Reserve	137	5	0	141	137	5	0	142
Rylington Park Working Capital Reserve	258,271	8,580	0	266,851	258,271	8,778	0	267,049
Rylington Park Community Projects Reserve	558,873	18,565	0	577,438	558,873	18,995	0	577,868
Co-Contributions Reserve	156,362	5,194	0	161,556	156,362	105,314	0	261,676
Waste Reserve	20,825	692	0	21,517	20,825	10,708	0	31,533
Rylington Park Scholarship Fund Reserve	6,745	224	0	6,969	6,745	6,729	0	13,474
Asset Design and Development Reserve	51,888	1,724	0	53,612	51,888	31,764	0	83,652
Sandakan Reserve	0	0	0	0	0	8,000	0	8,000
Playground Reserve	0	0	0	0	0	25,000	0	25,000
	3,530,695	567,095	0	4,097,791	3,530,696	578,885	(994,000)	3,115,581

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2026**

LOAN REPAYMENTS	Loan Number	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
		Actual Principal 1 July 2025	Actual New Loans	Actual Principal Repayments	Actual Interest Repayments	Actual Principal Outstanding	Budget Principal 1 July 2025	Budget New Loans	Budget Principal Repayments	Budget Interest Repayments	Budget Principal Outstanding
Law, Order & Public Safety											
Evacuation Centre	118	0	2,000,000	(21,974)	(26,664)	1,978,026	0	2,000,000	(33,200)	(40,000)	1,966,800
Housing											
Staff House	115	9,026	0	(9,026)	(241)	0	9,026	0	(9,026)	(400)	0
Recreation and culture											
Swimming Pool	114	16,419	0	(16,419)	(352)	0	16,419	0	(16,419)	(729)	0
		25,445	2,000,000	(47,419)	(27,257)	1,978,026	25,445	2,000,000	(58,645)	(41,129)	1,966,800

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
PROCEEDS SALE OF ASSETS									
123001	Proceeds Sale of Transport Plant Assets	(\$28,500)	(\$15,455)	(\$15,455)	\$0	(\$28,500)	\$0	(\$43,955)	\$0
146016	Proceeds Sale of Assets - Administration P&E	\$0	(\$19,115)	(\$19,115)	\$0	\$0	\$0	(\$19,115)	\$0
135106	Proceeds - Sale of Buildings Economic Services			\$0	\$0	\$0	\$0	(\$150,000)	\$0
092020	Proceeds - Sale of Land Assets Housing	(\$270,000)	(\$450,000)	(\$450,000)	\$0	(\$270,000)	\$0	(\$300,000)	\$0
PROCEEDS FROM SALE OF ASSETS		(\$298,500)	(\$484,569)	(\$484,569)	\$0	(\$298,500)	\$0	(\$513,070)	\$0
Written Down Value								\$0	\$0
092600	Written Down Value - Disposal of Assets	\$298,500	\$0	\$0	\$0	\$0	\$298,500	\$0	\$513,070
Sub Total - WDV ON DISPOSAL OF ASSET		\$298,500	\$0	\$0	\$0	\$0	\$298,500	\$0	\$513,070
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	(\$484,569)	(\$484,569)	\$0	(\$298,500)	\$298,500	(\$513,070)	\$513,070
Total - OPERATING STATEMENT		\$0	(\$484,569)	(\$484,569)	\$0	(\$298,500)	\$298,500	(\$513,070)	\$513,070

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
RATES									
OPERATING EXPENDITURE									
031103	Rates Administration Activity Costs	\$114,281	\$0	\$0	\$0	\$0	\$137,192	\$0	\$144,758
031101	Collection Costs	\$4,165	\$395	\$0	\$395	\$0	\$5,000	\$0	\$5,000
031100	Valuation Charges	\$16,413	\$824	\$0	\$824	\$0	\$20,000	\$0	\$20,000
031102	Search Costs	\$164	\$0	\$0	\$0	\$0	\$300	\$0	\$300
Sub Total - GENERAL RATES OP EXP		\$135,024	\$1,219	\$0	\$1,219	\$0	\$162,492	\$0	\$170,058
OPERATING INCOME									
031001	Rates - GRV	(\$637,443)	(\$636,178)	(\$636,178)	\$0	(\$637,443)	\$0	(\$637,735)	\$0
031002	Rates - UV	(\$2,932,908)	(\$2,935,861)	(\$2,935,861)	\$0	(\$2,932,908)	\$0	(\$2,801,861)	\$0
031003	Rates - GRV - Minimum	(\$63,450)	(\$63,450)	(\$63,450)	\$0	(\$63,450)	\$0	(\$63,450)	\$0
031004	Rates - UV - Minimum	(\$528,822)	(\$528,822)	(\$528,822)	\$0	(\$528,822)	\$0	(\$528,822)	\$0
031006	Rates - Ex-Gratia Rates	(\$1,688)	(\$1,703)	(\$1,703)	\$0	(\$1,688)	\$0	(\$1,703)	\$0
031013	Rates Administration Fee	\$0	(\$3,415)	(\$3,415)	\$0	(\$3,000)	\$0	\$0	\$0
031005	Rates - Instalment Interest	(\$10,500)	(\$11,629)	(\$11,629)	\$0	(\$10,500)	\$0	\$0	\$0
031007	Rates - Non Payment Penalty - LG	(\$21,500)	(\$33,449)	(\$33,449)	\$0	(\$25,000)	\$0	(\$25,000)	\$0
031008	Rates - Rate Enquiries	(\$6,160)	(\$7,753)	(\$7,753)	\$0	(\$8,000)	\$0	(\$8,000)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	\$0	\$930	\$930	\$0	(\$5,000)	\$0	(\$3,728)	\$0
031011	Rates - Penalty Interest - DFES	(\$600)	\$0	\$0	\$0	(\$600)	\$0	(\$600)	\$0
031012	Rates - Rates Interims	(\$500)	\$5,676	\$5,676	\$0	(\$500)	\$0	(\$8,262)	\$0
031016	Rates - Concessions	\$2,324	\$0	\$0	\$0	\$3,018	\$0	\$3,018	\$0
031017	Rates - Deferred Rates - Interest Grant	(\$1,386)	\$0	\$0	\$0	(\$1,800)	\$0	(\$1,800)	\$0
031104	Rates Written Off	\$39	\$0	\$0	\$0	\$50	\$0	\$50	\$0
Sub Total - GENERAL RATES OP INC		(\$4,206,595)	(\$4,219,654)	(\$4,219,654)	\$0	(\$4,219,643)	\$0	(\$4,081,893)	\$0
Total - GENERAL RATES		(\$4,071,571)	(\$4,218,435)	(\$4,219,654)	\$1,219	(\$4,219,643)	\$162,492	(\$4,081,893)	\$170,058

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING									
OPERATING EXPENDITURE									
032100	General Purpose Funding - Administration Allocated	\$7,578	\$0	\$0	\$0	\$0	\$9,097	\$0	\$9,598
032101	General Purpose Funding - Doubtful Debts Expense	\$8,330	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
032110	General Purpose Funding - Bad Debts Written Off			\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$15,908	\$0	\$0	\$0	\$0	\$19,097	\$0	\$19,598
OPERATING INCOME									
032001	General Purpose Grants Federal Commission (OP)	(\$333,702)	(\$316,280)	(\$316,280)	\$0	(\$444,937)	\$0	(\$421,708)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$285,107)	(\$333,839)	(\$333,839)	\$0	(\$380,142)	\$0	(\$445,120)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Account	(\$182,000)	(\$175,163)	(\$175,163)	\$0	(\$200,000)	\$0	(\$210,400)	\$0
032004	Interest on Investments - Reserves Account	(\$68,400)	(\$122,414)	(\$122,414)	\$0	(\$120,000)	\$0	(\$120,000)	\$0
032005	Interest on Investments - Police Licensing	(\$91)	(\$444)	(\$444)	\$0	(\$100)	\$0	(\$263)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Funds	(\$623)	(\$504)	(\$504)	\$0	(\$700)	\$0	(\$300)	\$0
032007	General Purpose Funding - Interest on Investments - Business Online	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$869,922)	(\$948,644)	(\$948,644)	\$0	(\$1,145,879)	\$0	(\$1,197,791)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$854,015)	(\$948,644)	(\$948,644)	\$0	(\$1,145,879)	\$19,097	(\$1,197,791)	\$19,598
Total - GENERAL PURPOSE FUNDING		(\$4,925,586)	(\$5,167,079)	(\$5,168,298)	\$1,219	(\$5,365,522)	\$181,589	(\$5,279,684)	\$189,656

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		
		30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026		
		Budget		30 APRIL 2026		Income		Income		
G/L	JOB		Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure	
MEMBERS OF COUNCIL										
OPERATING EXPENDITURE										
041100		Members - Sitting Fees.	\$58,527	\$35,331	\$0	\$35,331	\$0	\$70,261	\$0	\$71,476
041119		Website Expenses	\$11,400	\$11,400	\$0	\$11,400	\$0	\$11,400	\$0	\$11,400
041101		Members - Training Costs	\$6,900	\$6,412	\$0	\$6,412	\$0	\$10,000	\$0	\$10,000
041102		Members - Travelling Costs	\$3,105	\$2,764	\$0	\$2,764	\$0	\$4,500	\$0	\$4,500
041103		Members - Telecommunications Reimbursements	\$7,452	\$4,915	\$0	\$4,915	\$0	\$10,800	\$0	\$10,800
041104		Members - Other Expenses	\$4,400	\$344	\$0	\$344	\$0	\$4,400	\$0	\$4,400
041105		Members - Conferences/Seminars Costs	\$940	\$0	\$0	\$0	\$0	\$1,000	\$0	\$1,000
041106		Members - President's Allowance	\$4,934	\$7,394	\$0	\$7,394	\$0	\$10,280	\$0	\$10,280
041107		Members - Deputy President's Allowance	\$1,259	\$1,928	\$0	\$1,928	\$0	\$2,570	\$0	\$2,570
041108		Members - Council Chamber Expenses	\$27,893	\$6,372	\$0	\$6,372	\$0	\$28,204	\$0	\$13,433
041109		Members - Refreshments & Receptions	\$26,995	\$31,523	\$0	\$31,523	\$0	\$21,500	\$0	\$21,500
041109	041109.300	Australia Day Reception			\$0	\$0	\$0	\$9,085	\$0	\$8,411
041110		Members - Bunbury Wellington GOC Projects	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
041111		Members - Insurance Costs For Members	\$7,782	\$7,307	\$0	\$7,307	\$0	\$7,782	\$0	\$7,307
041112		Members - Subscriptions	\$10,163	\$9,776	\$0	\$9,776	\$0	\$10,163	\$0	\$9,776
041113		Members - Election Expenses	\$16,500	\$5,232	\$0	\$5,232	\$0	\$16,500	\$0	\$32,500
041114		Members - Donations	\$21,330	\$25,183	\$0	\$25,183	\$0	\$27,000	\$0	\$25,183
041118		ICT - Councillors	\$2,950	\$916	\$0	\$916	\$0	\$3,800	\$0	\$3,800
041120		Warren Blackwood Alliance Expenses	\$86,332	\$33,200	\$0	\$33,200	\$0	\$86,332	\$0	\$83,200
041150		Members - Admin Allocation	\$60,950	\$0	\$0	\$0	\$0	\$73,144	\$0	\$103,329
Sub Total - MEMBERS OF COUNCIL OP/EXP			\$361,812	\$191,996	\$0	\$191,996	\$0	\$410,721	\$0	\$436,865
OPERATING INCOME										
041001		Members - Reimbursements Income	(\$800)	\$0	\$0	\$0	(\$800)	\$0	\$0	\$0
041002		Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041004		Members - Operating Grants and Contributions	\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC			(\$800)	(\$2,000)	(\$2,000)	\$0	(\$800)	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL			\$361,012	\$189,996	(\$2,000)	\$191,996	(\$800)	\$410,721	\$0	\$436,865

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES 30 APRIL 2026		CURRENT YEAR YTD ACTUALS 30 APRIL 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
GOVERNANCE									
OPERATING EXPENDITURE									
042100	Other Governance - Admin Allocated	\$91,430	\$0	\$0	\$0	\$0	\$109,716	\$0	\$169,767
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$91,430	\$0	\$0	\$0	\$0	\$109,716	\$0	\$169,767
OPERATING INCOME									
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$91,430	\$0	\$0	\$0	\$0	\$109,716	\$0	\$169,767
Total - GOVERNANCE		\$452,442	\$189,996	(\$2,000)	\$191,996	(\$800)	\$520,437	\$0	\$606,632

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		YTD ACTUALS 30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY									
FIRE PREVENTION									
OPERATING EXPENDITURE									
051109	ESL - Insurances Fire Appliances and Personnel	\$41,000	\$33,111	\$0	\$33,111	\$0	\$41,000	\$0	\$33,111
051112	Fire Prevention And Support	\$11,724	\$63,879	\$0	\$63,879	\$0	\$11,925	\$0	\$65,473
051101	Fire Break Inspection Expenses	\$4,500	\$3,570	\$0	\$3,570	\$0	\$4,500	\$0	\$3,570
051102	Fire Hazard Reductions Expenses	\$5,811	\$6,386	\$0	\$6,386	\$0	\$7,646	\$0	\$3,692
051104	Minor Fire Plant & Equipment Purchases non ESL	\$458	\$0	\$0	\$0	\$0	\$550	\$0	\$550
051105	Fire Plant & Equipment Maintenance - Non ESL	\$928	\$0	\$0	\$0	\$0	\$1,120	\$0	\$1,120
051106	ESL - Fire Vehicle Maintenance Costs	\$30,488	\$16,745	\$0	\$16,745	\$0	\$30,488	\$0	\$30,468
051107	ESL - Brigade Utilities, rates and taxes	\$2,500	\$0	\$0	\$0	\$0	\$2,500	\$0	\$2,500
051108	ESL - Other Goods & Services relating to Fires	\$0	\$4,864	\$0	\$4,864	\$0	\$15,000	\$0	\$15,000
051110	ESL - Fire Plant & Equip over \$1500	\$9,375	\$0	\$0	\$0	\$0	\$9,375	\$0	\$9,375
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$12,000	\$7,779	\$0	\$7,779	\$0	\$12,000	\$0	\$12,000
051114	ESL - Land & Building Maintenance	\$1,500	\$1,343	\$0	\$1,343	\$0	\$1,500	\$0	\$2,585
051115	ESL - Clothing and Accessories	\$25,000	\$14,797	\$0	\$14,797	\$0	\$25,000	\$0	\$25,000
051116	ESL - Plant and Equipment Maintenance	\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$0	\$8,000
051117	BFRC - Bushfire Risk Planning	\$22,550	\$35,204	\$0	\$35,204	\$0	\$22,856	\$0	\$54,831
051118	DFES Fire Defence Grant Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
051120	Bush Fire - Mitigation Activity Funded	\$93,522	\$9,640	\$0	\$9,640	\$0	\$93,522	\$0	\$93,522
051150	Admin Allocation - Fire Control	\$60,950	\$0	\$0	\$0	\$0	\$73,144	\$0	\$77,179
051190	Depreciation - Fire Control	\$2,169	\$0	\$0	\$0	\$0	\$2,603	\$0	\$2,603
Sub Total - FIRE PREVENTION OP/EXP		\$332,475	\$197,318	\$0	\$197,318	\$0	\$362,729	\$0	\$440,579
OPERATING INCOME									
050600	ESL & DFES Non Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
051001	Fire Infringements/Fines Income	(\$300)	(\$1,250)	(\$1,250)	\$0	(\$300)	\$0	(\$750)	\$0
051002	Sale Of Fire Maps Income	(\$100)	(\$46)	(\$46)	\$0	(\$100)	\$0	(\$100)	\$0
051003	LGIS Fire Reimbursement Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
051004	Operating Grants and Subsidies Income	(\$101,250)	(\$167,772)	(\$167,772)	\$0	(\$135,000)	\$0	(\$214,289)	\$0
051009	Non-Operating Grants and Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$101,650)	(\$169,068)	(\$169,068)	\$0	(\$135,400)	\$0	(\$215,139)	\$0
Total - FIRE PREVENTION		\$230,825	\$28,250	(\$169,068)	\$197,318	(\$135,400)	\$362,729	(\$215,139)	\$440,579

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
			30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
ANIMAL CONTROL										
OPERATING EXPENDITURE										
052100	052.1	Ranger Services Operation Costs	\$10,978	\$38,101	\$0	\$38,101	\$0	\$51,811	\$0	\$53,106
052005		Trap Hire Refunds	\$50	\$0	\$0	\$0	\$0	\$50	\$0	\$50
052102		Dog License Discs Costs	\$300	\$0	\$0	\$0	\$0	\$300	\$0	\$300
052103		Other Control Expenses	\$870	\$64	\$0	\$64	\$0	\$900	\$0	\$900
052104		Animal Impounding Costs	\$5,000	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
052109		Cat License Tags Expense	\$200	\$0	\$0	\$0	\$0	\$200	\$0	\$200
052110		Ranger Services Salary Super and Employee Costs	\$3,235	\$1,636	\$0	\$1,636	\$0	\$3,400	\$0	\$2,786
052150		Admin Allocation - Animal Control	\$22,890	\$0	\$0	\$0	\$0	\$27,475	\$0	\$28,991
052190		Depreciation	\$6,882	\$0	\$0	\$0	\$0	\$8,260	\$0	\$8,260
Sub Total - ANIMAL CONTROL OP/EXP			\$50,406	\$39,801	\$0	\$39,801	\$0	\$97,396	\$0	\$99,593
OPERATING INCOME										
052001		Animal Fines & Penalties Income	(\$200)	(\$600)	(\$600)	\$0	(\$250)	\$0	(\$400)	\$0
052002		Animal Impounding Fees Income	\$0	(\$800)	(\$800)	\$0	\$0	\$0	(\$800)	\$0
052003		Dog Registrations Charges	(\$4,539)	(\$3,753)	(\$3,753)	\$0	(\$5,000)	\$0	(\$5,665)	\$0
052004		Cat Registration Charges	\$0	(\$171)	(\$171)	\$0	\$0	\$0	(\$171)	\$0
Sub Total - ANIMAL CONTROL OP/INC			(\$4,739)	(\$5,325)	(\$5,325)	\$0	(\$5,250)	\$0	(\$7,036)	\$0
Total - ANIMAL CONTROL			\$45,667	\$34,477	(\$5,325)	\$39,801	(\$5,250)	\$97,396	(\$7,036)	\$99,593
OTHER LAW ORDER & PUBLIC SAFETY										
OPERATING EXPENDITURE										
053100		Local Emergency Management Committee Expenses	\$1,000	\$268	\$0	\$268	\$0	\$1,000	\$0	\$1,000
053150		Administration Allocated - Emergency Mgt	\$22,887	\$0	\$0	\$0	\$0	\$27,475	\$0	\$28,991
053102		Emergency Services Planning	\$0	\$798	\$0	\$798	\$0	\$0	\$0	\$365
053152		Other Costs	\$800	\$0	\$0	\$0	\$0	\$800	\$0	\$800
053103		Emergency Management Coordination Expenses	\$84,602	\$2,355	\$0	\$2,355	\$0	\$84,601	\$0	\$15,240
053104		Interest on Loan - Evacuation Centre	\$0	\$26,664	\$0	\$26,664	\$0	\$40,000	\$0	\$40,000
053105		Government Guarantee Fee - Loan 119	\$0	\$0	\$0	\$0	\$0	\$7,600	\$0	\$6,070
053190		Depreciation	\$44,431	\$0	\$0	\$0	\$0	\$53,320	\$0	\$53,320
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP			\$153,720	\$30,085	\$0	\$30,085	\$0	\$214,796	\$0	\$145,786
OPERATING INCOME										
053001		Charges/Infringements Impounded Vehicles	\$0	(\$182)	(\$182)	\$0	\$0	\$0	\$0	\$0
053002		Non-Operating Grants	(\$1,634,796)	(\$148,576)	(\$148,576)	\$0	(\$2,302,529)	\$0	(\$2,302,529)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC			(\$1,634,796)	(\$148,758)	(\$148,758)	\$0	(\$2,302,529)	\$0	(\$2,302,529)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY			(\$1,481,076)	(\$118,673)	(\$148,758)	\$30,085	(\$2,302,529)	\$214,796	(\$2,302,529)	\$145,786
Total - LAW ORDER & PUBLIC SAFETY			(\$1,204,585)	(\$55,946)	(\$323,150)	\$267,203	(\$2,443,179)	\$674,921	(\$2,524,704)	\$685,958

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
			30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
HEALTH -FAMILY AND OTHER HEALTH										
OPERATING EXPENDITURE										
071100	B0121	Family Stop Centre - Operation	\$0	\$370	\$0	\$370	\$0	\$0	\$0	\$0
071100	G316	Family Stop Centre - Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
071150		Admin Allocated - Family Stop Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
071190		Depreciation - Family Stop Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH FAMILY STOP OP/EXP			\$0	\$370	\$0	\$370	\$0	\$0	\$0	\$0
OPERATING INCOME										
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP			\$0	\$370	\$0	\$370	\$0	\$0	\$0	\$0
HEALTH ADMINISTRATION & INSPECTION										
OPERATING EXPENDITURE										
072100		Health Administration Services Expenses	\$86,519	\$69,193	\$0	\$69,193	\$0	\$103,427	\$0	\$102,223
072101		Other Health Administration Expenses	\$388	\$145	\$0	\$145	\$0	\$495	\$0	\$495
072150		Admin Allocation - Other Health	\$15,315	\$0	\$0	\$0	\$0	\$18,379	\$0	\$19,393
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			\$102,223	\$69,338	\$0	\$69,338	\$0	\$122,301	\$0	\$122,111
OPERATING INCOME										
072001		Food Stall Permit Charges	(\$1,100)	(\$719)	(\$719)	\$0	(\$1,100)	\$0	(\$1,100)	\$0
072002		Temporary Camping Site Permit Charges	(\$500)	(\$900)	(\$900)	\$0	(\$500)	\$0	(\$700)	\$0
072003		Food Business Registration Fee	(\$1,394)	(\$2,557)	(\$2,557)	\$0	(\$2,000)	\$0	(\$2,000)	\$0
072004		Annual Inspections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
072005		Lodging House Registration Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			(\$2,994)	(\$4,176)	(\$4,176)	\$0	(\$3,600)	\$0	(\$3,800)	\$0
Total - HEALTH ADMIN AND INSPECTION			\$99,229	\$65,162	(\$4,176)	\$69,338	(\$3,600)	\$122,301	(\$3,800)	\$122,111

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
			30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES										
OPERATING EXPENDITURE										
074100	B0105	Housing General Practitioner - Medical Service (5 Rogers)	\$12,531	\$44,297	\$0	\$44,297	\$0	\$27,051	\$0	\$25,027
074102		Boyup Brook Medical Services Building	\$40,810	\$49,951	\$0	\$49,951				
074102		Medical Centre Building Operational Expenses			\$0	\$0	\$0	\$80,658	\$0	\$88,526
074102	BO111	Medical Centre Physio Rooms Maintenance			\$0	\$0	\$0	\$4,765	\$0	\$4,765
074102	G315	Medical Centre Gardens & Car Park Maintenance			\$0	\$0	\$0	\$4,840	\$0	\$4,640
074101		Medical Services General Operations	\$939	\$2,523	\$0	\$2,523	\$0	\$1,220	\$0	\$3,743
074103		Medical Service Employee Costs	\$914,035	\$699,805	\$0	\$699,805	\$0	\$1,170,339	\$0	\$933,859
074105		Postage, Printing & Stationery	\$4,368	\$1,734	\$0	\$1,734	\$0	\$5,800	\$0	\$5,800
074106		Medical Ctr - Telephones	\$5,748	\$2,755	\$0	\$2,755	\$0	\$6,900	\$0	\$6,900
074107		Medical Ctr - Subscriptions	\$5,684	\$6,794	\$0	\$6,794	\$0	\$8,111	\$0	\$9,188
074108		Medical Ctr - Insurances	\$18,275	\$0	\$0	\$0	\$0	\$18,275	\$0	\$18,275
074109		Medical Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
074110		Medical Ctr - Computer Expenses	\$32,744	\$23,694	\$0	\$23,694	\$0	\$37,036	\$0	\$46,960
074111		Medical Ctr - Medical Supplies & Equipt	\$20,409	\$6,710	\$0	\$6,710	\$0	\$24,500	\$0	\$29,500
074112		Medical Ctr - Locum Doctor	\$13,200	\$1,272	\$0	\$1,272	\$0	\$20,000	\$0	\$20,000
074113		Medical Ctr - Superannuation	\$104,051	\$72,936	\$0	\$72,936	\$0	\$132,566	\$0	\$102,699
074114		Medical Ctr - Training	\$15,000	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
074115		Medical Ctr - Sundry Expenses	\$5,933	\$2,417	\$0	\$2,417	\$0	\$7,350	\$0	\$7,350
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$31,245	\$0	\$31,245
074117		Medical - Fringe Benefit Tax	\$1,988	\$302	\$0	\$302	\$0	\$2,650	\$0	\$2,650
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0
074119		Medical Doubtful Debts Expense	\$2,332	\$0	\$0	\$0	\$0	\$2,800	\$0	\$2,800
074120		Medical Ctr - Bank Merchant Fees	\$625	\$361	\$0	\$361	\$0	\$750	\$0	\$750
074150		Admin Allocated - Boyup Brook Medical Services	\$68,507	\$0	\$0	\$0	\$0	\$82,241	\$0	\$86,777
074191		Depreciation - Medical Centre	\$8,472	\$0	\$0	\$0	\$0	\$10,170	\$0	\$10,170
074190		Depreciation - Housing GP - 5 Rogers Ave	\$5,832	\$0	\$0	\$0	\$0	\$7,000	\$0	\$7,000
074192		Depreciation - Ultrasound Machine	\$598	\$0	\$0	\$0	\$0	\$715	\$0	\$715
Sub Total - PREVENTIVE SRVS - OP/EXP			\$1,282,078	\$915,552	\$0	\$915,552	\$0	\$1,703,182	\$0	\$1,449,339
OPERATING INCOME										
074001		Surgery Turnover	(\$880,440)	(\$1,015,127)	(\$1,015,127)	\$0	(\$1,100,000)	\$0	(\$1,150,000)	\$0
074002		Surgery Rental Income	(\$2,182)	(\$2,691)	(\$2,691)	\$0	(\$2,619)	\$0	(\$2,619)	\$0
074003		Medical - Reimbursement	\$0	(\$337)	(\$337)	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$882,622)	(\$1,018,155)	(\$1,018,155)	\$0	(\$1,102,619)	\$0	(\$1,152,619)	\$0
Total - PREVENTIVE SERVICES			\$399,457	(\$102,603)	(\$1,018,155)	\$915,552	(\$1,102,619)	\$1,703,182	(\$1,152,619)	\$1,449,339

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES 30 APRIL 2026		CURRENT YEAR YTD ACTUALS 30 APRIL 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
PREVENTIVE SERVICE - OTHER									
OPERATING EXPENDITURE									
073100	Analytical Expenses	\$540	\$486	\$0	\$486	\$0	\$540	\$0	\$0
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP		\$540	\$486	\$0	\$486	\$0	\$540	\$0	\$0
Total - PREVENTIVE SERVICES - OTHER		\$540	\$486	\$0	\$486	\$0	\$540	\$0	\$0
OTHER HEALTH									
OPERATING EXPENDITURE									
075100	Ambulance Centre Operation	\$15,566	\$30,454	\$0	\$30,454	\$0	\$30,566	\$0	\$30,000
075150	Admin Allocated - Other Health	\$15,310	\$0	\$0	\$0	\$0	\$18,379	\$0	\$19,393
Sub Total - OTHER HEALTH OP/EXP		\$30,876	\$30,454	\$0	\$30,454	\$0	\$48,945	\$0	\$49,393
OPERATING INCOME									
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$30,876	\$30,454	\$0	\$30,454	\$0	\$48,945	\$0	\$49,393
Total - HEALTH		\$530,101	(\$6,131)	(\$1,022,331)	\$1,016,200	(\$1,106,219)	\$1,874,968	(\$1,156,419)	\$1,620,843

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		
		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026		
		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure	
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
OTHER EDUCATION										
OPERATING EXPENDITURE										
081100		Community Resource Centre	\$11,831	\$6,331	\$0	\$6,331	\$0	\$11,981	\$0	\$11,197
081102		Donations - Other Education	\$1,800	\$0	\$0	\$0	\$0	\$1,800	\$0	\$1,800
081103		Early Learning Centre - Employee Costs	\$29,253	\$33,358	\$0	\$33,358	\$0	\$34,643	\$0	\$40,450
081104		Early Learning Centre - Operating Costs	\$30,000	\$17,513	\$0	\$17,513	\$0	\$30,000	\$0	\$30,077
081107		Early Learning Centre Building & Grounds								
081107		Early Learning Centre Building Maintenance Expenses	\$6,470	\$4,680	\$0	\$4,680	\$0	\$7,586	\$0	\$8,587
081107	G316	Early Learning Centre Grounds Maintenance Expenses	\$1,866	\$0	\$0	\$0	\$0	\$2,210	\$0	\$3,400
081150		Admin Allocation - Other Education	\$30,630	\$0	\$0	\$0	\$0	\$36,758	\$0	\$38,785
081190		Depreciation - Other Education	\$12,021	\$0	\$0	\$0	\$0	\$14,425	\$0	\$14,425
Sub Total - OTHER EDUCATION OP/EXP			\$123,871	\$61,881	\$0	\$61,881	\$0	\$139,403	\$0	\$148,721
OPERATING INCOME										
081003		Early Learning Centre - Fees & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
081004		Early Learning Centre -Operating Income	\$0	(\$19)	(\$19)	\$0	\$0	\$0	(\$17)	\$0
081006		Early Learning Centre - Operating grants, subsidies & contributions	\$0	(\$12,512)	(\$12,512)	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC			\$0	(\$12,532)	(\$12,532)	\$0	\$0	\$0	(\$17)	\$0
Total - OTHER EDUCATION			\$123,871	\$49,350	(\$12,532)	\$61,881	\$0	\$139,403	(\$17)	\$148,721
AGED & DISABLED										
OPERATING EXPENDITURE										
082100		Support for Seniors Christmas Lunch	\$2,000	\$2,072	\$0	\$2,072	\$0	\$2,000	\$0	\$2,075
082101		Aged Needs Strategy Project	\$10,000	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
082150		Admin Allocated - Aged & Disabled	\$15,310	\$0	\$0	\$0	\$0	\$18,379	\$0	\$19,393
Sub Total - AGED & DISABLED OP/EXP			\$27,310	\$2,072	\$0	\$2,072	\$0	\$30,379	\$0	\$31,468
OPERATING INCOME										
082110		Operating Grants and Contributions - Other	\$0	(\$109)	(\$109)	\$0	\$0	\$0	(\$109)	\$0
Sub Total - AGED & DISABLED OP/INC			\$0	(\$109)	(\$109)	\$0	\$0	\$0	(\$109)	\$0
Total - AGED & DISABLED			\$27,310	\$1,963	(\$109)	\$2,072	\$0	\$30,379	(\$109)	\$31,468

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER WELFARE									
OPERATING EXPENDITURE									
083104	Depreciation	\$750	\$0	\$0	\$0	\$0	\$900	\$0	\$900
083150	Admin Allocated - Other Welfare	\$45,791	\$0	\$0	\$0	\$0	\$54,951	\$0	\$57,982
Sub Total - OTHER WELFARE OP/EXP		\$46,541	\$0	\$0	\$0	\$0	\$55,851	\$0	\$58,882
OPERATING INCOME									
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$46,541	\$0	\$0	\$0	\$0	\$55,851	\$0	\$58,882
Total - EDUCATION & WELFARE		\$197,722	\$51,312	(\$12,641)	\$63,953	\$0	\$225,633	(\$126)	\$239,071

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		YTD ACTUALS 30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
STAFF HOUSING									
OPERATING EXPENDITURE									
091100	Staff Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
091130	Interest Paid Loan 115 - Staff House	\$400	\$241	\$0	\$241	\$0	\$400	\$0	\$400
091190	Depreciation - Staff Housing	\$7,672	\$0	\$0	\$0	\$0	\$9,210	\$0	\$9,210
091150	Staff Housing - Less Amt Allocated to Admin.	\$15,310	\$0	\$0	\$0	\$0	\$18,379	\$0	\$19,393
Sub Total - STAFF HOUSING OP/EXP		\$23,382	\$241	\$0	\$241	\$0	\$27,989	\$0	\$29,003
Total - STAFF HOUSING		\$23,382	\$241	\$0	\$241	\$0	\$27,989	\$0	\$29,003

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		
		30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026		
		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure	
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
HOUSING OTHER										
OPERATING EXPENDITURE										
092101		Boyup Brook Citizens Lodge	\$25,626	\$19,858	\$0	\$19,858	\$0	\$25,626	\$0	\$21,563
092102		Community Housing - Units Maintenance			\$0	\$24,963				
092102		Unit 24A Proctor Street	\$24,238	\$24,963	\$0	\$0	\$0	\$4,951	\$0	\$3,935
092102	BO221	Unit 24B Proctor Street			\$0	\$0	\$0	\$5,937	\$0	\$4,179
092102	BO222	Unit 16A Forrest Street Maint			\$0	\$0	\$0	\$8,354	\$0	\$7,514
092102	BO223	Unit 16B Forrest Street Maint			\$0	\$0	\$0	\$6,399	\$0	\$4,553
092103		Other	\$21,618	\$5,108	\$0	\$5,108	\$0	\$21,618	\$0	\$20,218
092105		House - 1 Rogers Ave			\$0	\$24,985				
092105	BO224	House - 1 Rogers Ave House Maintenance	\$29,426	\$24,985	\$0	\$0	\$0	\$25,172	\$0	\$30,771
092105	GO224	House - 1 Rogers Ave Grounds Maintenance			\$0	\$0	\$0	\$6,860	\$0	\$1,610
092107		7 Knapp Street - Operating & Mtce Expense	\$9,039	\$6,481	\$0	\$6,481	\$0	\$9,460	\$0	\$7,530
092108		Property Selling Expenses	\$0	\$4,961	\$0	\$4,961	\$0	\$0	\$0	\$2,530
092109		Community Housing Maintenance - Grant Funded	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
092115		Other Housing - Operating & Mtce Expense	\$15,000	\$43,527	\$0	\$43,527	\$0	\$15,000	\$0	\$47,218
092140		Loss on Disposal of Asset			\$0	\$0	\$0	\$0		
092150		Admin Allocation - Other Housing	\$15,460	\$0	\$0	\$0	\$0	\$18,564	\$0	\$19,588
092191		Depreciation - Other Housing	\$8,581	\$0	\$0	\$0	\$0	\$10,300	\$0	\$10,300
092192		Depreciation - House - 1 Rogers Ave	\$6,418	\$0	\$0	\$0	\$0	\$7,700	\$0	\$7,700
092190		Depreciation - Boyup Brook Citizens Lodge	\$46,662	\$0	\$0	\$0	\$0	\$56,000	\$0	\$56,000
Sub Total - HOUSING OTHER OP/EXP			\$202,068	\$129,883	\$0	\$129,883	\$0	\$221,941	\$0	\$245,209
HOUSING OPERATING INCOME										
092001		Rent 24A Proctor St	(\$9,250)	(\$11,000)	(\$11,000)	\$0	(\$11,100)	\$0	(\$12,500)	\$0
092002		Rent 24B Proctor St	(\$9,966)	(\$8,740)	(\$8,740)	\$0	(\$11,960)	\$0	(\$11,960)	\$0
092003		Rent 16A Forrest St	(\$10,020)	(\$10,050)	(\$10,050)	\$0	(\$12,025)	\$0	(\$12,025)	\$0
092004		Rent 16B Forrest St	(\$10,075)	(\$10,299)	(\$10,299)	\$0	(\$12,090)	\$0	(\$12,090)	\$0
092007		Housing Reimbursements	(\$3,626)	(\$2,605)	(\$2,605)	\$0	(\$4,000)	\$0	(\$3,000)	\$0
092009		Other Housing: 7 Knapp St	(\$28,249)	(\$29,531)	(\$29,531)	\$0	(\$33,900)	\$0	(\$33,900)	\$0
Sub Total - HOUSING OTHER OP/INC			(\$71,185)	(\$72,225)	(\$72,225)	\$0	(\$85,075)	\$0	(\$85,475)	\$0
Total - HOUSING OTHER			\$130,883	\$57,658	(\$72,225)	\$129,883	(\$85,075)	\$221,941	(\$85,475)	\$245,209
Total - HOUSING			\$154,264	\$57,900	(\$72,225)	\$130,124	(\$85,075)	\$249,930	(\$85,475)	\$274,212

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		
		30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026		
		Budget		30 APRIL 2026		Income		Income		
G/L	JOB		Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure	
SANITATION - HOUSEHOLD REFUSE										
OPERATING EXPENDITURE										
101100		Refuse Collection Boyup Brook Townsite Expense	\$52,742	\$44,037	\$0	\$44,037	\$0	\$63,293	\$0	\$50,700
101101		Recycling Collection Boyup Brook Town Site	\$38,144	\$41,696	\$0	\$41,696	\$0	\$45,775	\$0	\$47,068
101106		Transfer Station Employee Costs	\$42,013	\$28,826	\$0	\$28,826	\$0	\$49,345	\$0	\$61,462
101102	B0400	Boyup Brook Transfer Station Costs	\$58,621	\$80,224	\$0	\$80,224	\$0	\$72,950	\$0	\$139,450
101103		Land Fill Disposal Site	\$24,184	\$21,149	\$0	\$21,149	\$0	\$34,600	\$0	\$41,400
101104		Townsite Street Bins Collection	\$10,085	\$7,690	\$0	\$7,690	\$0	\$12,540	\$0	\$12,540
101107		Drum Muster Expenses	\$500	\$275	\$0	\$275	\$0	\$500	\$0	\$500
101108		BB Transfer Station Superannuation	\$1,982	(\$116)	\$0	(\$116)	\$0	\$2,620	\$0	\$0
101119		Waste Bin Maintenance and Delivery	\$5,172	\$4,030	\$0	\$4,030	\$0	\$6,884	\$0	\$7,295
101150		Admin Allocated - Waste Management	\$30,464	\$0	\$0	\$0	\$0	\$36,572	\$0	\$38,589
101190		Depreciation - Waste Management	\$21,684	\$0	\$0	\$0	\$0	\$26,015	\$0	\$26,015
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP			\$285,592	\$227,812	\$0	\$227,812	\$0	\$351,094	\$0	\$425,019
SANITATION OPERATING INCOME										
101001		Refuse Collection Charges	(\$238,965)	(\$246,834)	(\$246,834)	\$0	(\$238,965)	\$0	(\$246,744)	\$0
101002		Waste Disposal Charges	(\$950)	(\$8,584)	(\$8,584)	\$0	(\$950)	\$0	(\$8,000)	\$0
101003		Recycling Scheme Income	(\$500)	(\$6,454)	(\$6,454)	\$0	(\$1,000)	\$0	(\$6,454)	\$0
101004		Scrap Metal Income	\$0	(\$8,344)	(\$8,344)	\$0	\$0	\$0	(\$1,450)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC			(\$240,415)	(\$270,215)	(\$270,215)	\$0	(\$240,915)	\$0	(\$262,648)	\$0
Total - SANITATION HOUSEHOLD REFUSE			\$45,177	(\$42,403)	(\$270,215)	\$227,812	(\$240,915)	\$351,094	(\$262,648)	\$425,019

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
EFFLUENT DRAINAGE SYSTEM									
OPERATING EXPENDITURE									
103100	Septic Tank Inspection Expenses	\$200	\$0	\$0	\$0	\$0	\$200	\$0	\$200
103101	Liquid Waste Disposal Site (Stanton Road)	\$1,990	\$1,838	\$0	\$1,838	\$0	\$1,990	\$0	\$2,540
Sub Total - SEWERAGE OP/EXP		\$2,190	\$1,838	\$0	\$1,838	\$0	\$2,190	\$0	\$2,740
OPERATING INCOME									
103001	Septic Tank - Inspection Fees	\$0	(\$2,660)	(\$2,660)	\$0	\$0	\$0	(\$2,200)	\$0
103002	Septic Licence Fees	(\$1,892)	(\$236)	(\$236)	\$0	(\$2,200)	\$0	\$0	\$0
Sub Total - SEWERAGE OP/INC		(\$1,892)	(\$2,896)	(\$2,896)	\$0	(\$2,200)	\$0	(\$2,200)	\$0
Total - SEWERAGE		\$298	(\$1,058)	(\$2,896)	\$1,838	(\$2,200)	\$2,190	(\$2,200)	\$2,740
TOWN PLANNING & REGIONAL DEVELOPMENT									
OPERATING EXPENDITURE									
105100	Town Planning Admin & Control	\$28,945	\$19,507	\$0	\$19,507	\$0	\$36,259	\$0	\$36,091
105101	Admin Allocation - Town Planning	\$30,475	\$0	\$0	\$0	\$0	\$36,572	\$0	\$38,589
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$59,421	\$19,507	\$0	\$19,507	\$0	\$72,831	\$0	\$74,680
OPERATING INCOME									
105001	Planning Application Fees	(\$2,239)	(\$14,721)	(\$14,721)	\$0	(\$2,900)	\$0	(\$12,360)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$2,239)	(\$14,721)	(\$14,721)	\$0	(\$2,900)	\$0	(\$12,360)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$57,182	\$4,786	(\$14,721)	\$19,507	(\$2,900)	\$72,831	(\$12,360)	\$74,680

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
			30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES										
OPERATING EXPENDITURE										
106101		Cemetery - Operation	\$32,051	\$15,465	\$0	\$15,465				
106101	B0420	Cemetery - Operation		\$0	\$0	\$0	\$0	\$38,489	\$0	\$38,888
106101	B0421	Niche Wall Plaques Operations	\$4,160	\$0	\$0	\$0	\$0	\$4,160	\$0	\$4,160
106101	G314	Cemetery Grounds	\$30,863	\$0	\$0	\$0	\$0	\$35,700	\$0	\$23,695
106102		Public Toilets - Operation		\$12,261	\$0	\$12,261				
106102	B0450	Toilets - Lions Park Costs	\$1,832	\$0	\$0	\$0	\$0	\$3,160	\$0	\$3,268
106102	B0451	Toilets - Tourist Centre Costs	\$9,138	\$0	\$0	\$0	\$0	\$10,832	\$0	\$13,515
106102	B0452	Toilets - Town Hall (External) Costs	\$9,550	\$0	\$0	\$0	\$0	\$10,690	\$0	\$9,300
106102	B0453	Toilets - Wilga Hall Costs	\$50	\$0	\$0	\$0	\$0	\$50	\$0	\$50
106102	B0454	Toilets - Tone Bridge Reserve Costs	\$1,450	\$0	\$0	\$0	\$0	\$1,740	\$0	\$1,740
106103		Street Furniture	\$1,130	\$414	\$0	\$414	\$0	\$1,130	\$0	\$1,130
106150		Admin Allocation - Other Community Amenities	\$15,315	\$0	\$0	\$0	\$0	\$18,379	\$0	\$19,393
106151		Admin Allocation - Cemetery	\$1,702	\$0	\$0	\$0	\$0	\$2,042	\$0	\$2,155
106191		Depreciation - Public Toilets	\$141	\$0	\$0	\$0	\$0	\$170	\$0	\$170
106192		Depreciation - Other Community Service's	\$2,302	\$0	\$0	\$0	\$0	\$2,765	\$0	\$2,765
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$109,683	\$28,139	\$0	\$28,139	\$0	\$129,307	\$0	\$120,229
OPERATING INCOME										
106001		Cemetery Burial Fees	(\$10,000)	(\$7,774)	(\$7,774)	\$0	(\$10,000)	\$0	(\$2,000)	\$0
106002		License/Other Fees BB Cemetery	(\$2,500)	(\$2,447)	(\$2,447)	\$0	(\$2,500)	\$0	(\$1,250)	\$0
106003		Cemetery - Reservation Fees	(\$500)	(\$91)	(\$91)	\$0	(\$500)	\$0	(\$150)	\$0
106004		Niche Wall Fees	(\$800)	\$0	\$0	\$0	(\$800)	\$0	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$13,800)	(\$10,312)	(\$10,312)	\$0	(\$13,800)	\$0	(\$3,400)	\$0
Total - OTHER COMMUNITY AMENITIES			\$95,883	\$17,828	(\$10,312)	\$28,139	(\$13,800)	\$129,307	(\$3,400)	\$120,229
Total - COMMUNITY AMENITIES			\$198,539	(\$20,848)	(\$298,144)	\$277,297	(\$259,815)	\$555,422	(\$280,608)	\$622,668

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES									
OPERATING EXPENDITURE									
111100	Boyup Brook Hall - Operation	\$43,265	\$29,809	\$0	\$29,809	\$0	\$51,030	\$0	\$44,451
111102	Halls - Other Public Halls	\$21,832	\$41,263	\$0	\$41,263	\$0	\$26,589	\$0	\$33,170
111103	Hall Hire Bonds Refunded	\$0	\$582	\$0	\$582	\$0	\$0	\$0	\$0
111150	Admin Allocation - Public Halls	\$30,475	\$0	\$0	\$0	\$0	\$36,572	\$0	\$38,589
111190	Depreciation - Public Halls	\$84,699	\$0	\$0	\$0	\$0	\$101,643	\$0	\$101,643
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$180,271	\$71,654	\$0	\$71,654	\$0	\$215,834	\$0	\$217,853
OPERATING INCOME									
111001	Hall Hire Fees	\$0	(\$3,308)	(\$3,308)	\$0	\$0	\$0	(\$1,500)	\$0
111002	Hall Hire Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		\$0	(\$3,308)	(\$3,308)	\$0	\$0	\$0	(\$1,500)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$180,271	\$68,346	(\$3,308)	\$71,654	\$0	\$215,834	(\$1,500)	\$217,853

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		YTD ACTUALS 30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER RECREATION & SPORT									
OPERATING EXPENDITURE									
113100		\$109,067	\$79,486	\$0	\$79,486	\$0	\$122,745	\$0	\$121,843
113109		\$7,873	\$4,304	\$0	\$4,304	\$0	\$7,873	\$0	\$6,308
113110		\$94,241	\$117,116	\$0	\$117,116	\$0	\$105,900	\$0	\$147,043
113112		\$47,690	\$62,948	\$0	\$62,948	\$0	\$57,853	\$0	\$91,913
113119		\$23,166	\$7,505	\$0	\$7,505	\$0		\$0	
113119	B0595			\$0	\$0	\$0	\$1,749	\$0	\$1,629
113119	B0600			\$0	\$0	\$0	\$2,245	\$0	\$1,882
113119	B0620			\$0	\$0	\$0	\$3,728	\$0	\$3,095
113119	B0625			\$0	\$0	\$0	\$8,904	\$0	\$7,307
113119	B0630			\$0	\$0	\$0	\$3,282	\$0	\$3,082
113119	G306			\$0	\$0	\$0	\$4,920	\$0	\$3,020
113119	G307			\$0	\$0	\$0	\$405	\$0	\$405
113120	B0605	\$5,497	\$3,003	\$0	\$3,003	\$0	\$6,715	\$0	\$4,809
113150		\$51,669	\$0	\$0	\$0	\$0	\$62,005	\$0	\$65,425
113124		\$12,720	\$5,192	\$0	\$5,192	\$0	\$12,720	\$0	\$12,620
113122		\$15,292	\$4,221	\$0	\$4,221	\$0	\$15,292	\$0	\$14,982
113125		\$43,202	\$93,887	\$0	\$93,887	\$0	\$52,950	\$0	\$83,660
113140		\$0	\$6,265	\$0	\$6,265	\$0	\$12,000	\$0	\$12,000
113190		\$221,432	\$0	\$0	\$0	\$0	\$265,731	\$0	\$265,731
113191		\$59,692	\$0	\$0	\$0	\$0	\$71,635	\$0	\$71,635
113192		\$6,352	\$0	\$0	\$0	\$0	\$7,625	\$0	\$7,625
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$697,892	\$383,927	\$0	\$383,927	\$0	\$826,277	\$0	\$926,014
OPERATING INCOME									
113003		(\$3,500)	(\$4,293)	(\$4,293)	\$0	(\$3,500)	\$0	(\$4,056)	\$0
113002		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113005		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113022		\$0	(\$171,868)	(\$171,868)	\$0	(\$171,868)	\$0	(\$171,868)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,500)	(\$176,161)	(\$176,161)	\$0	(\$175,368)	\$0	(\$175,924)	\$0
Total - OTHER RECREATION & SPORT		\$694,392	\$207,766	(\$176,161)	\$383,927	(\$175,368)	\$826,277	(\$175,924)	\$926,014

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		YTD ACTUALS 30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
SWIMMING POOL									
OPERATING EXPENDITURE									
112100	Swimming Pool & Gymnasium General Operations	\$99,467	\$48,986	\$0	\$48,986	\$0	\$104,450	\$0	\$107,687
112101	Swimming Pool Building Costs	\$60,511	\$57,172	\$0	\$57,172	\$0	\$68,531	\$0	\$64,814
112102	Swimming Pool Employee Costs	\$98,375	\$74,502	\$0	\$74,502	\$0	\$104,250	\$0	\$99,312
112103	Interest on Loan 114 - upgrade pool bowl	\$2,529	\$352	\$0	\$352	\$0	\$729	\$0	\$729
112104	Swimming Pool Employee Superannuation	\$10,388	\$6,088	\$0	\$6,088	\$0	\$10,660	\$0	\$10,826
112108	Gym Employee Costs	\$2,924	\$1,913	\$0	\$1,913	\$0	\$3,000	\$0	\$3,000
112109	Interest Paid Gym Lease	\$0	(\$123)	\$0	(\$123)	\$0	\$0	\$0	\$0
112150	Admin Allocation - Swimming Pool	\$33,712	\$0	\$0	\$0	\$0	\$40,471	\$0	\$42,703
112190	Depreciation - Swimming Pool	\$18,641	\$0	\$0	\$0	\$0	\$22,373	\$0	\$22,373
112191	Depreciation - Right of Use Asset P&E	\$4,918	\$0	\$0	\$0	\$0	\$5,899	\$0	\$5,899
Sub Total - SWIMMING POOL OP/EXP		\$331,465	\$188,891	\$0	\$188,891	\$0	\$360,363	\$0	\$357,343
OPERATING INCOME									
112001	Swimming Lesson Fees	\$0	(\$20)	(\$20)	\$0	\$0	\$0	\$0	\$0
112003	Pool Daily Admission Fees	(\$9,499)	(\$11,408)	(\$11,408)	\$0	(\$9,500)	\$0	(\$9,500)	\$0
112004	Season Tickets Fees	(\$19,300)	(\$16,787)	(\$16,787)	\$0	(\$19,300)	\$0	(\$16,400)	\$0
112005	Pool Hire Fees	\$0	(\$511)	(\$511)	\$0	\$0	\$0	\$0	\$0
112006	Gym Equipment Hire Fees	(\$12,690)	(\$12,424)	(\$12,424)	\$0	(\$12,690)	\$0	(\$13,000)	\$0
112007	Pool Teaching Programme Fees	(\$6,000)	(\$8,435)	(\$8,435)	\$0	(\$6,000)	\$0	(\$6,500)	\$0
112008	Vacation Swimming Passes	(\$5,000)	(\$1,246)	(\$1,246)	\$0	(\$5,000)	\$0	(\$4,000)	\$0
112009	Capital Grants and Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11210001	Gymnasium Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$52,489)	(\$50,831)	(\$50,831)	\$0	(\$52,490)	\$0	(\$49,400)	\$0
Total - SWIMMING POOL		\$278,976	\$138,060	(\$50,831)	\$188,891	(\$52,490)	\$360,363	(\$49,400)	\$357,343

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
TELEVISION & RADIO REBROADCASTING									
OPERATING EXPENDITURE									
114005	Telecommunications Tower	\$4,843	\$1,380	\$0	\$1,380	\$0	\$5,441	\$0	\$4,228
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$4,843	\$1,380	\$0	\$1,380	\$0	\$5,441	\$0	\$4,228
OPERATING INCOME									
114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges	(\$10,241)	(\$10,497)	(\$10,497)	\$0	(\$10,241)	\$0	(\$10,497)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$10,241)	(\$10,497)	(\$10,497)	\$0	(\$10,241)	\$0	(\$10,497)	\$0
Total - TV & RADIO REBROADCASTING		(\$5,398)	(\$9,117)	(\$10,497)	\$1,380	(\$10,241)	\$5,441	(\$10,497)	\$4,228
LIBRARIES									
OPERATING EXPENDITURE									
115100	Library Operations	\$23,905	\$45,547	\$0	\$45,547	\$0	\$46,705	\$0	\$46,668
115101	State Library Grant Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115150	Admin Allocation - Libraries	\$83,846	\$0	\$0	\$0	\$0	\$100,619	\$0	\$106,170
Sub Total - LIBRARIES OP/EXP		\$107,751	\$45,547	\$0	\$45,547	\$0	\$147,324	\$0	\$152,838
OPERATING INCOME									
115001	State Library Grant Income	\$0	(\$397)	(\$397)	\$0	\$0	\$0	(\$397)	\$0
Sub Total - LIBRARIES OP/INC		\$0	(\$397)	(\$397)	\$0	\$0	\$0	(\$397)	\$0
Total - LIBRARIES		\$107,751	\$45,150	(\$397)	\$45,547	\$0	\$147,324	(\$397)	\$152,838

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER CULTURE									
OPERATING EXPENDITURE									
116100	Museum	\$14,359	\$13,256	\$0	\$13,256	\$0	\$15,191	\$0	\$18,403
116101	Craft Hut	\$3,132	\$1,715	\$0	\$1,715	\$0	\$3,839	\$0	\$3,408
116102	Support for Sandakan (Ceremony)	\$7,380	\$6,883	\$0	\$6,883	\$0	\$8,830	\$0	\$8,116
116103	Other Culture - Community Expenses	\$12,000	\$11,800	\$0	\$11,800	\$0	\$12,000	\$0	\$14,225
116104	Streets Alive Grant Expenditure	\$0	\$5,566	\$0	\$5,566	\$0	\$0	\$0	\$5,566
116150	Admin Allocated - Other Culture	\$15,315	\$0	\$0	\$0	\$0	\$18,379	\$0	\$19,393
116190	Depreciation - Other Culture	\$20,238	\$0	\$0	\$0	\$0	\$24,285	\$0	\$24,285
Sub Total - OTHER CULTURE OP/EXP		\$72,424	\$39,221	\$0	\$39,221	\$0	\$82,524	\$0	\$93,396
OPERATING INCOME									
116001	Reimbursements - Other Culture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116002	Other Culture - Operating Grants, Subsidies & Contributions	\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0	(\$2,000)	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0	(\$2,000)	\$0
Total - OTHER CULTURE		\$72,424	\$37,221	(\$2,000)	\$39,221	\$0	\$82,524	(\$2,000)	\$93,396
Total - RECREATION AND CULTURE		\$1,328,416	\$487,427	(\$243,194)	\$730,621	(\$238,099)	\$1,637,763	(\$239,718)	\$1,751,672

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
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									
121001	RRG Project Grants	(\$785,000)	(\$230,239)	(\$230,239)	\$0	(\$785,000)	\$0	(\$923,000)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$251,051)	(\$246,353)	(\$246,353)	\$0	(\$251,051)	\$0	(\$246,353)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$673,128)	\$0	\$0	\$0	(\$673,128)	\$0	(\$673,128)	\$0
121004	Capital Grants Other & Road Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121007	Special Bridge Funding	(\$192,525)	\$0	\$0	\$0	(\$256,700)	\$0	(\$376,370)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$1,901,704)	(\$476,592)	(\$476,592)	\$0	(\$1,965,879)	\$0	(\$2,218,851)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$1,901,704)	(\$476,592)	(\$476,592)	\$0	(\$1,965,879)	\$0	(\$2,218,851)	\$0

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
			30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE										
OPERATING EXPENDITURE										
122100	B0695	Depot Building - Building Costs	\$43,528	\$35,247	\$0	\$35,247	\$0	\$53,466	\$0	\$49,966
122101	OPSDPT	Depot General Operations	\$25,435	\$26,277	\$0	\$26,277	\$0	\$29,790	\$0	\$34,050
122103		Road Maintenance & Repairs	\$454,905	\$403,026	\$0	\$403,026	\$0	\$482,402	\$0	\$499,649
122104		Roads Vegetation Clearing Offset Costs	\$2,332	\$0	\$0	\$0	\$0	\$3,914	\$0	\$3,914
122107		Maintenance Grading	\$111,368	\$4,771	\$0	\$4,771	\$0	\$214,500	\$0	\$184,500
122105		Repairs & Maint - Bridges	\$570,446	\$653,358	\$0	\$653,358	\$0	\$589,034	\$0	\$665,361
122106		Shire Radio Network Costs	\$4,991	\$198	\$0	\$198	\$0	\$5,280	\$0	\$5,280
122108		Drains & Culverts	\$57,063	\$26,168	\$0	\$26,168	\$0	\$100,800	\$0	\$100,800
122109		Verge Pruning	\$117,338	\$111,757	\$0	\$111,757	\$0	\$122,700	\$0	\$107,160
122110		Verge Spraying	\$27,472	\$13,274	\$0	\$13,274	\$0	\$30,867	\$0	\$28,867
122111		Crossovers Maintenance	\$7,820	\$1,285	\$0	\$1,285	\$0	\$7,820	\$0	\$7,320
122112		Town Services Drainage	\$65,115	\$55,382	\$0	\$55,382	\$0	\$65,900	\$0	\$65,350
122113		Town Services - Footpaths	\$4,229	\$575	\$0	\$575	\$0	\$4,700	\$0	\$4,700
122114		Town Services Road Repairs	\$33,289	\$5,769	\$0	\$5,769	\$0	\$41,220	\$0	\$33,120
122115		Town Services - Tree Pruning	\$39,236	\$36,057	\$0	\$36,057	\$0	\$39,600	\$0	\$36,600
122116		Street Lighting	\$23,958	\$28,221	\$0	\$28,221	\$0	\$32,000	\$0	\$34,500
122117		Traffic Signs	\$4,939	\$21,951	\$0	\$21,951	\$0	\$7,450	\$0	\$10,860
122120		Roman Road Data Pickup	\$13,645	\$8,611	\$0	\$8,611	\$0	\$13,645	\$0	\$13,451
122121		Town Services - Verge Spraying	\$19,464	\$8,610	\$0	\$8,610	\$0	\$29,540	\$0	\$29,540
122122		Road Sweeping	\$7,563	\$11,086	\$0	\$11,086	\$0	\$15,125	\$0	\$18,116
122123		Emergency Services	\$21,455	\$498	\$0	\$498	\$0	\$35,000	\$0	\$17,400
122124		Storm Damage	\$0	\$25,677	\$0	\$25,677	\$0	\$0	\$0	\$19,300
122125		Bridge Contribution Expenditure	\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$0	\$8,000
122126		Streetscaping Expenses	\$13,097	\$7,473	\$0	\$7,473	\$0	\$23,000	\$0	\$23,000
122127		Consulting Engineer Expenses	\$38,664	\$11,745	\$0	\$11,745	\$0	\$58,000	\$0	\$40,000
122131		Rural Street Addressing	\$2,747	\$1,574	\$0	\$1,574	\$0	\$3,960	\$0	\$3,960
122150		Admin Allocated - Road Maintenance	\$381,175	\$0	\$0	\$0	\$0	\$457,428	\$0	\$482,659
122190		Depreciation - Transport Other	\$11,381	\$0	\$0	\$0	\$0	\$13,660	\$0	\$13,660
122191		Depreciation - Infrastructure	\$30,320	\$0	\$0	\$0	\$0	\$36,385	\$0	\$36,385
122192		Depreciation Roads	\$2,005,441	\$0	\$0	\$0	\$0	\$2,406,626	\$0	\$2,406,626
122193		Depreciation - Bridges	\$763,390	\$0	\$0	\$0	\$0	\$916,104	\$0	\$916,104
122194		Depreciation - Footpaths	\$11,551	\$0	\$0	\$0	\$0	\$13,862	\$0	\$13,862
122195		Depreciation - Drainage	\$226,472	\$0	\$0	\$0	\$0	\$271,780	\$0	\$271,780
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP			\$5,147,827	\$1,498,590	\$0	\$1,498,590	\$0	\$6,133,558	\$0	\$6,185,840
OPERATING INCOME - STREETS, ROADS, DEPOTS										
122001		Reimbursements - Roads Mtce	\$0	(\$376,602)	(\$376,602)	\$0	\$0	\$0	(\$139)	\$0
122003		Sale of Old Materials and Minor Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122005		Operating Grants, Subsidies & Contributions	(\$30,000)	(\$20,000)	(\$20,000)	\$0	(\$30,000)	\$0	(\$30,000)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC			(\$30,000)	(\$396,602)	(\$396,602)	\$0	(\$30,000)	\$0	(\$30,139)	\$0
Total - MTCE STREETS ROADS DEPOTS			\$5,117,827	\$1,101,988	(\$396,602)	\$1,498,590	(\$30,000)	\$6,133,558	(\$30,139)	\$6,185,840

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
ROAD PLANT PURCHASES									
OPERATING EXPENDITURE									
123119	Minor Equipment and Sundry Items	\$3,750	\$6,959	\$0	\$6,959	\$0	\$5,000	\$0	\$5,000
123120	Plant Auction Selling Expenses	\$1,375	\$1,092	\$0	\$1,092	\$0	\$5,500	\$0	\$5,500
123140	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/EXP		\$5,125	\$8,050	\$0	\$8,050	\$0	\$10,500	\$0	\$10,500
OPERATING INCOME - ROAD PLANT PURCHASES									
122002	Profit on Disposal of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - ROAD PLANT PURCHASES		\$5,125	\$8,050	\$0	\$8,050	\$0	\$10,500	\$0	\$10,500
TRAFFIC CONTROL									
OPERATING EXPENDITURE									
125150	Administration Allocated - Traffic Control	\$114,322	\$0	\$0	\$0	\$0	\$137,192	\$0	\$144,758
Sub Total - TRAFFIC CONTROL OP/EXP		\$114,322	\$0	\$0	\$0	\$0	\$137,192	\$0	\$144,758
OPERATING INCOME									
125001	Licensing Service	(\$24,039)	(\$33,051)	(\$33,051)	\$0	(\$30,000)	\$0	(\$33,000)	\$0
125002	Motor Vehicle Plates	(\$338)	(\$339)	(\$339)	\$0	(\$400)	\$0	(\$400)	\$0
125005	Sundry Receipts - Heavy Haulage Permits etc	(\$2,000)	(\$732)	(\$732)	\$0	(\$2,000)	\$0	(\$2,000)	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$26,377)	(\$34,122)	(\$34,122)	\$0	(\$32,400)	\$0	(\$35,400)	\$0
Total - TRAFFIC CONTROL		\$87,945	(\$34,122)	(\$34,122)	\$0	(\$32,400)	\$137,192	(\$35,400)	\$144,758

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
AERODROMES										
OPERATING EXPENDITURE										
126100		Airstrip Maintenance	\$1,715	\$4,365	\$0	\$4,365				
126100	B0650	Airstrip Building Operation			\$0	\$0	\$0	\$676	\$0	\$627
126100	B0652	Airstrip Runway & Surrounds			\$0	\$0	\$0	\$5,675	\$0	\$8,891
126190		Depreciation - Airport	\$32,332	\$0	\$0	\$0	\$0	\$38,803	\$0	\$38,803
Sub Total - AERODROMES OP/EXP			\$34,047	\$4,365	\$0	\$4,365	\$0	\$45,154	\$0	\$48,321
OPERATING INCOME										
126001		Hire Charges - Hangar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126003		Non-Operating Grants & Subsidies	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,662)	\$0
Sub Total - AERODROMES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	(\$26,662)	\$0
Total - AERODROMES			\$34,047	\$4,365	\$0	\$4,365	\$0	\$45,154	(\$26,662)	\$48,321
Total - TRANSPORT			\$3,343,241	\$603,689	(\$907,316)	\$1,511,006	(\$2,028,279)	\$6,326,404	(\$2,311,052)	\$6,389,419

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
		30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026	
		Budget		30 APRIL 2026		Income		Income	
G/L	JOB		Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
Details By Function Under The Following Program Titles									
And Type Of Activities Within The Programme									
TOURISM AND AREA PROMOTION									
OPERATING EXPENDITURE									
132110		Tourist Bay	\$1,484	\$0	\$0	\$0	\$2,120	\$0	\$2,120
132102		Support for Country Music Festival	\$0	\$1,733	\$0	\$1,733	\$0	\$0	\$0
132103		Community Development Officer	\$106,040	\$105,888	\$0	\$105,888	\$0	\$117,914	\$0
132104		Tourist Centre Operations	\$56,732	\$48,037	\$0	\$48,037	\$0	\$25,000	\$0
132104	B0660	Tourist Centre Building			\$0	\$0	\$0	\$23,244	\$0
132104	G304	Tourist Centre Grounds & Gardens			\$0	\$0	\$0	\$18,100	\$0
132106		Promotion Activities	\$5,100	\$1,915	\$0	\$1,915	\$0	\$5,100	\$0
132107	OPFMIL	Flax Mill Complex General Operations	\$44,126	\$64,153	\$0	\$64,153	\$0	\$52,501	\$0
132108		Caravan Park/Flax Mill Complex Building Operation	\$100,608	\$74,685	\$0	\$74,685	\$0	\$0	\$0
132108	B0665	Caravan Park Building Operations			\$0	\$0	\$0	\$27,725	\$0
132108	B0666	Caravan Park Overflow Area			\$0	\$0	\$0	\$16,145	\$0
132108	B0667	Flaxmill Building Operations			\$0	\$0	\$0	\$38,038	\$0
132108	B0669	Country Music Festival			\$0	\$0	\$0	\$12,570	\$0
132108	B0670	Flaxmill Storage Shed (Large)			\$0	\$0	\$0	\$1,290	\$0
132108	B0671	Flaxmill Storage Shed (Open)			\$0	\$0	\$0	\$390	\$0
132108	G305	Caravan Park/Flaxmill Grounds Maintenance			\$0	\$0	\$0	\$20,430	\$0
132108	G313	Caravan Park Overflow Grounds Maint			\$0	\$0	\$0	\$2,720	\$0
132111		Camaby Beetle Collection	\$110	\$91	\$0	\$91	\$0	\$110	\$0
132116		CDO Vehicle Op Costs GEN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132150		Admin Allocated Tourism	\$53,370	\$0	\$0	\$0	\$0	\$64,047	\$0
132151		Admin Allocated Caravan Pk	\$15,315	\$0	\$0	\$0	\$0	\$18,379	\$0
132190		Depreciation - Tourism/Area Promotion	\$12,711	\$0	\$0	\$0	\$0	\$15,255	\$0
132191		Depreciation - Caravan Pk/Flax	\$32,489	\$0	\$0	\$0	\$0	\$38,988	\$0
Sub Total - TOURISM & AREA PROMOTION OP/EXP			\$428,085	\$296,502	\$0	\$296,502	\$0	\$500,066	\$0
OPERATING INCOME									
132002		Caravan Park & Complex Fees & Charges	(\$90,288)	(\$97,079)	(\$97,079)	\$0	(\$95,000)	\$0	(\$100,000)
132003		Flax Mill Sheds Storage Charges	(\$9,785)	(\$10,086)	(\$10,086)	\$0	(\$13,000)	\$0	(\$13,000)
132007		Other Income	(\$1,516)	(\$3,456)	(\$3,456)	\$0	(\$4,000)	\$0	(\$4,000)
132010		Non-Operating Grants, Subsidies & Contributions	(\$60,000)	(\$13,182)	(\$13,182)	\$0	(\$60,000)	\$0	(\$60,000)
132011		Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC			(\$161,590)	(\$123,804)	(\$123,804)	\$0	(\$172,000)	\$0	(\$177,000)
Total - TOURISM & AREA PROMOTION			\$266,496	\$172,698	(\$123,804)	\$296,502	(\$172,000)	\$500,066	\$500,824

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		YTD ACTUALS 30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
BUILDING CONTROL									
OPERATING EXPENDITURE									
133100	Building Control	\$18,808	\$14,014	\$0	\$14,014	\$0	\$22,570	\$0	\$20,758
133101	Building Control - Other Costs	\$2,000	\$1,604	\$0	\$1,604	\$0	\$2,000	\$0	\$2,000
133103	Building Control - BMO	\$2,699	\$84	\$0	\$84	\$0	\$3,080	\$0	\$3,080
133150	Admin Allocated - Building Control Expenses	\$15,315	\$0	\$0	\$0	\$0	\$18,379	\$0	\$19,393
Sub Total - BUILDING CONTROL OP/EXP		\$38,821	\$15,702	\$0	\$15,702	\$0	\$46,029	\$0	\$45,231
BUILDING CONTROL OP/INC									
133001	Building Licences (UFEE)	(\$5,351)	(\$14,771)	(\$14,771)	\$0	(\$6,500)	\$0	(\$12,170)	\$0
133002	BCITF Levy - Commission	(\$74)	(\$110)	(\$110)	\$0	(\$90)	\$0	(\$90)	\$0
133003	Builders Services Levy - Commission	(\$123)	(\$88)	(\$88)	\$0	(\$150)	\$0	(\$150)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$5,548)	(\$14,968)	(\$14,968)	\$0	(\$6,740)	\$0	(\$12,410)	\$0
Total - BUILDING CONTROL		\$33,273	\$734	(\$14,968)	\$15,702	(\$6,740)	\$46,029	(\$12,410)	\$45,231
SALEYARDS & MARKETS									
OPERATING EXPENDITURE									
134100	Saleyards	\$2,538	\$3,387	\$0	\$3,387	\$0	\$2,800	\$0	\$3,388
134190	Depreciation - Saleyards & Markets	\$18,270	\$0	\$0	\$0	\$0	\$21,925	\$0	\$21,925
Sub Total - SALEYARDS & MARKETS OP/EXP		\$20,808	\$3,387	\$0	\$3,387	\$0	\$24,725	\$0	\$25,313
OPERATING INCOME									
134001	Reimbursements - Saleyards	(\$720)	\$0	\$0	\$0	(\$900)	\$0	\$0	\$0
Sub Total - SALEYARDS & MARKETING OP/INC		(\$720)	\$0	\$0	\$0	(\$900)	\$0	\$0	\$0
Total - SALEYARDS & MARKETS		\$20,088	\$3,387	\$0	\$3,387	(\$900)	\$24,725	\$0	\$25,313

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		YTD ACTUALS 30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER ECONOMIC SERVICES									
OPERATING EXPENDITURE									
135100	Standpipes Expenses	\$23,379	\$6,659	\$0	\$6,659	\$0	\$28,256	\$0	\$28,256
135102	Economic Development Projects	\$7,500	\$0	\$0	\$0	\$0	\$7,500	\$0	\$7,500
135103	Country Music Festival Expenses	\$11,200	\$7,500	\$0	\$7,500	\$0	\$11,200	\$0	\$11,200
135105	80 Abel Street Shop	\$17,786	\$7,768	\$0	\$7,768	\$0	\$18,769	\$0	\$15,341
135150	Admin Allocated - Other Economic Development	\$15,315	\$0	\$0	\$0	\$0	\$18,379	\$0	\$19,393
135190	Depreciation - Develop/Facilities	\$2,928	\$0	\$0	\$0	\$0	\$3,511	\$0	\$3,511
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$78,108	\$21,927	\$0	\$21,927	\$0	\$87,615	\$0	\$85,201
OPERATING INCOME									
135001	Standpipe Water	(\$21,360)	(\$13,832)	(\$13,832)	\$0	(\$25,000)	\$0	(\$25,000)	\$0
135005	Abel Street Shop Rental	(\$12,999)	(\$4,076)	(\$4,076)	\$0	(\$15,600)	\$0	(\$6,436)	\$0
135006	Non-Operating Grants & Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$34,359)	(\$17,908)	(\$17,908)	\$0	(\$40,600)	\$0	(\$31,436)	\$0
Total - OTHER ECONOMIC SERVICES		\$43,748	\$4,019	(\$17,908)	\$21,927	(\$40,600)	\$87,615	(\$31,436)	\$85,201
Total - ECONOMIC SERVICES		\$363,605	\$180,837	(\$156,680)	\$337,517	(\$220,240)	\$658,435	(\$220,846)	\$656,569

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES 30 APRIL 2026		CURRENT YEAR YTD ACTUALS 30 APRIL 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
PRIVATE WORKS									
OPERATING EXPENDITURE									
141100	Private Works - Costs	\$2,580	\$0	\$0	\$0	\$0	\$3,100	\$0	\$0
Sub Total - PRIVATE WORKS OP/EXP		\$2,580	\$0	\$0	\$0	\$0	\$3,100	\$0	\$0
OPERATING INCOME									
141001	Private Works - Recoup Charges	(\$2,866)	\$0	\$0	\$0	(\$3,100)	\$0	\$0	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$2,866)	\$0	\$0	\$0	(\$3,100)	\$0	\$0	\$0
Total - PRIVATE WORKS		(\$286)	\$0	\$0	\$0	(\$3,100)	\$3,100	\$0	\$0

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		YTD ACTUALS 30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC WORKS OVERHEADS									
OPERATING EXPENDITURE									
143100	Supervision	\$289,235	\$267,001	\$0	\$267,001	\$0	\$366,863	\$0	\$340,947
143101	Consultant Engineer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143102	Works Manager Vehicle Op Costs	\$9,187	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
143103	FBT Works Staff	\$4,125	\$9,369	\$0	\$9,369	\$0	\$5,500	\$0	\$5,500
143104	Insurance on Works	\$45,217	\$61,254	\$0	\$61,254	\$0	\$45,217	\$0	\$61,254
143105	Superannuation of Workmen	\$168,104	\$140,191	\$0	\$140,191	\$0	\$204,059	\$0	\$175,000
143106	PWOH Leave - Depot	\$255,788	\$176,026	\$0	\$176,026	\$0	\$288,309	\$0	\$288,309
143107	Protective Clothing	\$12,000	\$720	\$0	\$720	\$0	\$12,000	\$0	\$12,000
143108	Uniforms	\$1,125	\$1,632	\$0	\$1,632	\$0	\$1,500	\$0	\$1,500
143109	Training & Meeting Expenses	\$37,814	\$44,293	\$0	\$44,293	\$0	\$51,850	\$0	\$67,641
143110	Occupational Health & Safety	\$40,895	\$47,407	\$0	\$47,407	\$0	\$66,130	\$0	\$66,870
143111	Other Expenses	\$86	\$0	\$0	\$0	\$0	\$1,115	\$0	\$1,115
143113	Waste Oil Disposal Costs	\$0	\$240	\$0	\$240	\$0	\$500	\$0	\$500
143115	Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$9,780	\$0	\$9,780
143116	Conferences and Training Courses (MOW)	\$2,500	\$0	\$0	\$0	\$0	\$2,500	\$0	\$2,500
143117	Works Manager Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143150	Admin Allocated - Works Overhead	\$30,475	\$0	\$0	\$0	\$0	\$36,572	\$0	\$38,589
143180	LESS PWOH ALLOCATED - PROJECTS	(\$896,551)	(\$498,090)	\$0	(\$498,090)	\$0	(\$1,101,895)	\$0	(\$1,081,505)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$250,043	\$0	\$250,043	\$0	\$0	\$0	\$0
OPERATING INCOME									
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	\$250,043	\$0	\$250,043	\$0	\$0	\$0	\$0

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		YTD ACTUALS 30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS									
OPERATING EXPENDITURE									
144100	Repair Wages	\$96,133	\$69,686	\$0	\$69,686	\$0	\$126,825	\$0	\$23,947
144101	Fuel & Oil	\$191,400	\$181,864	\$0	\$181,864	\$0	\$240,000	\$0	\$240,000
144102	Tyres & Tubes	\$17,328	\$19,678	\$0	\$19,678	\$0	\$23,000	\$0	\$23,000
144103	Parts and Repairs	\$82,254	\$142,160	\$0	\$142,160	\$0	\$110,750	\$0	\$110,750
144104	Licenses	\$2,100	\$13,330	\$0	\$13,330	\$0	\$14,000	\$0	\$14,000
144105	Insurance	\$41,360	\$47,769	\$0	\$47,769	\$0	\$41,360	\$0	\$49,856
144106	Blades & Points	\$13,500	\$5,195	\$0	\$5,195	\$0	\$15,000	\$0	\$15,000
144107	Expendable Tools	\$7,500	\$5,930	\$0	\$5,930	\$0	\$9,000	\$0	\$9,000
144108	Freight Costs	\$0	\$582	\$0	\$582	\$0	\$0	\$0	\$536
144110	Superannuation - Mechanic	\$8,117	\$0	\$0	\$0	\$0	\$10,709	\$0	\$8,469
144150	Admin Allocated POC	\$9,127	\$0	\$0	\$0	\$0	\$10,953	\$0	\$11,557
144200	Mechanic - Bridgetown Shared Expenses	\$0	\$15,445	\$0	\$15,445	\$0	\$0	\$0	\$70,572
144190	Depreciation - Plant	\$295,000	\$0	\$0	\$0	\$0	\$354,015	\$0	\$354,015
144180	LESS POC ALLOCATED - PROJECTS	(\$763,820)	(\$587,634)	\$0	(\$587,634)	\$0	(\$955,612)	\$0	(\$930,702)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$85,995)	\$0	(\$85,995)	\$0	\$0	\$0	\$0
OPERATING INCOME									
144001	Diesel Rebate	(\$23,471)	(\$27,093)	(\$27,093)	\$0	(\$35,000)	\$0	(\$35,000)	\$0
144002	Reimbursements - Operating	\$0	(\$2,796)	(\$2,796)	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$23,471)	(\$29,889)	(\$29,889)	\$0	(\$35,000)	\$0	(\$35,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$23,471)	(\$115,884)	(\$29,889)	(\$85,995)	(\$35,000)	\$0	(\$35,000)	\$0

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES									
OPERATING EXPENDITURE									
145100	Gross Total Salaries and Wages	\$3,612,750	\$0	\$0	\$0	\$0	\$4,335,474	\$0	\$3,927,120
145130	LESS SALS/WAGES ALLOCATED	(\$3,612,750)	(\$20,768)	\$0	(\$20,768)	\$0	(\$4,335,474)	\$0	(\$3,927,120)
145101	Workers Compensation Expenses	\$84,500	\$39,158	\$0	\$39,158	\$0	\$84,500	\$0	\$43,500
Sub Total - SALARIES AND WAGES OP/EXP		\$84,500	\$18,390	\$0	\$18,390	\$0	\$84,500	\$0	\$43,500
OPERATING INCOME									
145001	Reimbursements - Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143001	Workers Compensation Reimbursements	(\$84,500)	(\$42,747)	(\$42,747)	\$0	(\$84,500)	\$0	(\$43,500)	\$0
Sub Total - SALARIES AND WAGES OP/INC		(\$84,500)	(\$42,747)	(\$42,747)	\$0	(\$84,500)	\$0	(\$43,500)	\$0
Total - SALARIES AND WAGES		\$0	(\$24,357)	(\$42,747)	\$18,390	(\$84,500)	\$84,500	(\$43,500)	\$43,500

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		
		30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026		
		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure	
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme								
ADMINISTRATION										
OPERATING EXPENDITURE										
146100		Advertising	\$8,095	\$6,560	\$0	\$6,560	\$0	\$11,400	\$0	\$11,660
146101		Audit Fees	\$55,000	\$8,318	\$0	\$8,318	\$0	\$55,000	\$0	\$67,000
146102		Bank Fees	\$3,671	\$1,091	\$0	\$1,091	\$0	\$4,000	\$0	\$4,000
146103		Administration Building Costs	\$56,269	\$49,028	\$0	\$49,028				
146103	B0690	Admin Building Operations			\$0	\$0	\$0	\$60,513	\$0	\$62,506
146103	G308	Admin Building Gardens Maintenance			\$0	\$0	\$0	\$12,000	\$0	\$12,000
146104		Administration General Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146105		Administration Staff Employee Costs	\$736,871	\$962,111	\$0	\$962,111	\$0	\$975,306	\$0	\$1,200,060
146106		Consultants	\$88,199	\$74,946	\$0	\$74,946	\$0	\$132,750	\$0	\$170,250
146108		Insurance	\$18,836	\$17,881	\$0	\$17,881	\$0	\$18,836	\$0	\$17,863
146109		Legal Expenses	\$16,243	\$17,213	\$0	\$17,213	\$0	\$25,000	\$0	\$25,000
146110		IT System Operation & maintenance	\$200,535	\$221,675	\$0	\$221,675	\$0	\$230,954	\$0	\$264,527
146111		Office Equipment Maintenance	\$5,000	\$364	\$0	\$364	\$0	\$5,000	\$0	\$5,000
146112		Administration - Postage & Freight	\$3,861	\$3,932	\$0	\$3,932	\$0	\$5,500	\$0	\$5,500
146113		Printing and Stationery	\$11,723	\$9,250	\$0	\$9,250	\$0	\$12,700	\$0	\$12,700
146114		Administration Vehicle Costs	\$8,700	\$0	\$0	\$0	\$0	\$8,700	\$0	\$0
146115		Administration - Fringe Benefits Tax	\$11,250	\$20,552	\$0	\$20,552	\$0	\$15,000	\$0	\$15,000
146117		Employers Indemnity Insurance	\$45,266	\$46,113	\$0	\$46,113	\$0	\$45,266	\$0	\$46,113
146118		Subscriptions	\$13,485	\$13,423	\$0	\$13,423	\$0	\$13,485	\$0	\$14,421
146120		Uniform Allowance	\$1,980	\$804	\$0	\$804	\$0	\$3,000	\$0	\$3,000
146121		Telephones	\$5,416	\$2,647	\$0	\$2,647	\$0	\$6,500	\$0	\$6,500
146122		Minor Furniture & Equip under \$5,000	\$15,000	\$0	\$0	\$0	\$0	\$15,000	\$0	\$17,000
146123		Conferences/Training/Professional Development	\$13,319	\$10,042	\$0	\$10,042	\$0	\$19,600	\$0	\$21,509
146124		Superannuation	\$114,290	\$0	\$0	\$0	\$0	\$135,963	\$0	\$0
146125		Admin Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146126		Employee (Packaging) Costs	\$725	\$0	\$0	\$0	\$0	\$725	\$0	\$725
146128		Administration - OSH	\$9,610	\$24,147	\$0	\$24,147	\$0	\$9,800	\$0	\$20,013
146130		Administration - Bank Merchant Fees	\$6,200	\$5,765	\$0	\$5,765	\$0	\$6,200	\$0	\$8,400
146190		Depreciation - Administration	\$23,540	\$0	\$0	\$0	\$0	\$28,250	\$0	\$28,250
146300		Rounding Account		\$119	\$0	\$119	\$0	\$0		
146150		Less Administration Costs Alloc	(\$1,473,086)	\$0	\$0	\$0	\$0	(\$1,856,448)	\$0	(\$2,038,997)
1146900370		Suspense - Other Expenses	\$0	\$8,065	\$0	\$8,065	\$0	\$0	\$0	\$0
Sub Total - ADMINISTRATION OP/EXP			\$0	\$1,504,047	\$0	\$1,504,047	\$0	\$0	\$0	\$0
OPERATING INCOME - ADMINISTRATION										
146001		Reimbursements - Administration	(\$200)	(\$308)	(\$308)	\$0	(\$200)	\$0	(\$200)	\$0
1146900170		Suspense - Other Revenue	\$0	(\$125)	(\$125)	\$0	\$0	\$0	\$0	\$0
Sub Total - ADMINISTRATION OP/INC			(\$200)	(\$433)	(\$433)	\$0	(\$200)	\$0	(\$200)	\$0
Total - ADMINISTRATION			(\$200)	\$1,503,614	(\$433)	\$1,504,047	(\$200)	\$0	(\$200)	\$0

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		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
UNCLASSIFIED									
OPERATING EXPENDITURE									
149001	Rylington Park Operational Expenses	\$151,511	\$138,888	\$0	\$138,888	\$0	\$179,470	\$0	\$160,262
149002	Rylington Park Asset Depreciation	\$42,958	\$0	\$0	\$0	\$0	\$51,550	\$0	\$51,550
149005	Rylington Stock Program Expenses	\$104,355	\$139,501	\$0	\$139,501	\$0	\$121,993	\$0	\$133,783
149006	Rylington Crop Program Expenses	\$156,915	\$125,069	\$0	\$125,069	\$0	\$202,170	\$0	\$247,556
149007	Rylington Education Program Expenses	\$25,435	\$10,992	\$0	\$10,992	\$0	\$29,401	\$0	\$29,394
149008	Rylington Events Program Expenses	\$23,932	\$9,474	\$0	\$9,474	\$0	\$24,000	\$0	\$28,970
Sub Total - UNCLASSIFIED OP/EXP		\$505,105	\$423,924	\$0	\$423,924	\$0	\$608,584	\$0	\$651,515
OPERATING INCOME									
147100	Revaluation Profit on Local Govt House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149101	Rylington Park Other Income	\$0	(\$479)	(\$479)	\$0	\$0	\$0	\$0	\$0
149104	Rylington Park Operating Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149105	Rylington Stock Program Income	(\$199,955)	(\$605,675)	(\$605,675)	\$0	(\$343,900)	\$0	(\$368,189)	\$0
149106	Rylington Crop Program Income	(\$219,673)	(\$180,157)	(\$180,157)	\$0	(\$225,674)	\$0	(\$224,224)	\$0
149107	Rylington Education Program Income	(\$13,330)	(\$13,216)	(\$13,216)	\$0	(\$16,000)	\$0	(\$16,000)	\$0
149108	Rylington Event Program Income	(\$22,559)	(\$4,118)	(\$4,118)	\$0	(\$22,560)	\$0	(\$26,224)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$455,517)	(\$803,646)	(\$803,646)	\$0	(\$608,134)	\$0	(\$634,637)	\$0
Total - UNCLASSIFIED		\$49,588	(\$379,722)	(\$803,646)	\$423,924	(\$608,134)	\$608,584	(\$634,637)	\$651,515
Total - OTHER PROPERTY AND SERVICES		\$25,631	\$1,233,694	(\$876,714)	\$2,110,409	(\$730,934)	\$696,184	(\$713,337)	\$695,015

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES									
CAPITAL EXPENDITURE									
300101	Transfer to Reserves	\$99,996	\$567,096	\$0	\$567,096	\$0	\$578,885	\$0	\$1,054,852
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$99,996	\$567,096	\$0	\$567,096	\$0	\$578,885	\$0	\$1,054,852
INCOME									
300102	Transfer from Reserves	\$0	\$0	\$0	\$0	(\$994,000)	\$0	(\$482,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		\$0	\$0	\$0	\$0	(\$994,000)	\$0	(\$482,000)	\$0
Total - FUND TRANSFER		\$99,996	\$567,096	\$0	\$567,096	(\$994,000)	\$578,885	(\$482,000)	\$1,054,852
000000 (Surplus) / Deficit - Carried Forward		(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0	(\$3,017,674)	\$0
Sub Total - SURPLUS C/FWD		(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0	(\$3,017,674)	\$0
Total - SURPLUS		(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0	(\$3,017,674)	\$0

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		YTD COMPARATIVES 30 APRIL 2026		CURRENT YEAR YTD ACTUALS 30 APRIL 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
NEW LONG TERM LOANS									
INCOME									
053200	New Loan - Evacuation Centre	(\$2,000,000)	(\$2,000,000)	(\$2,000,000)	\$0	(\$2,000,000)	\$0	(\$2,000,000)	\$0
Sub Total - LONG TERM LOANS		(\$2,000,000)	(\$2,000,000)	(\$2,000,000)	\$0	(\$2,000,000)	\$0	(\$2,000,000)	\$0
Total - DEFERRED ASSETS		(\$2,000,000)	(\$2,000,000)	(\$2,000,000)	\$0	(\$2,000,000)	\$0	(\$2,000,000)	\$0
LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS									
CAPITAL EXPENDITURE									
146800	Principal Repayment on Loans	\$58,646	\$47,419	\$0	\$47,419	\$0	\$58,646	\$0	\$58,646
146801	Principal Repayments - Finance Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LOAN REPAYMENTS		\$58,646	\$47,419	\$0	\$47,419	\$0	\$58,646	\$0	\$58,646
CAPITAL INCOME									
Sub Total - LOANS RAISED		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$58,646	\$47,419	\$0	\$47,419	\$0	\$58,646	\$0	\$58,646

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MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING ACTIVITIES EXCLUDED FROM BUDGET									
000000	Depreciation Written Back	(\$4,102,342)	\$0	\$0	\$0	\$0	(\$4,923,028)	\$0	(\$4,923,028)
111111	Realisation Value of Assets Sold Written Back	(\$298,500)	\$0	\$0	\$0	\$0	(\$298,500)	\$0	(\$513,070)
000000	Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000000	Profit on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00000	Movement in Accrued Interest on Loans	\$0	\$715	\$0	\$715	\$0	\$0	\$0	\$0
00000	Movement in Accrued Expenses	\$0	\$146,851	\$0	\$146,851	\$0	\$0	\$0	\$0
00000	Movement in Accrued Wages	\$0	\$130,889	\$0	\$130,889	\$0	\$0	\$0	\$0
000000	Long Service Leave - Non Cash	\$0	\$0	\$0	\$0	\$0	(\$44,635)	\$0	(\$44,635)
000000	Deferred Pensioner Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED		(\$4,400,842)	\$278,455	\$0	\$278,455	\$0	(\$5,266,163)	\$0	(\$5,480,733)
Total - OPERATING ACTIVITIES EXCLUDED		(\$4,400,842)	\$278,455	\$0	\$278,455	\$0	(\$5,266,163)	\$0	(\$5,480,733)

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		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
FURNITURE & EQUIPMENT									
GOVERNANCE - CAPITAL EXPENDITURE									
041401	Members Furniture & Equipment	\$0	\$18,450	\$0	\$18,450	\$0	\$0	\$0	\$18,450
Sub Total - CAPITAL WORKS		\$0	\$18,450	\$0	\$18,450	\$0	\$0	\$0	\$18,450
Total - GOVERNANCE		\$0	\$18,450	\$0	\$18,450	\$0	\$0	\$0	\$18,450
FURNITURE & EQUIPMENT									
HEALTH - CAPITAL EXPENDITURE									
074603	Surgery F&E - Server Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Total - HEALTH		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
FURNITURE AND EQUIPMENT									
OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE									
146601	ICT Upgrades & Renewals Capital	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$15,000
Sub Total - CAPITAL WORKS		\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$15,000
Total - OTHER PROPERTY		\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$15,000
Total - FURNITURE AND EQUIPMENT		\$45,000	\$18,450	\$0	\$18,450	\$0	\$45,000	\$0	\$53,450

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
BUILDINGS									
LAW ORDER AND PUBLIC SAFETY - CAPITAL EXPENDITURE									
053401	Other Law - Evacuation Centre Building Capital Expenditure	\$4,424,028	\$148,576	\$0	\$148,576	\$0	\$4,915,586	\$0	\$4,392,296
Sub Total - CAPITAL WORKS		\$4,424,028	\$148,576	\$0	\$148,576	\$0	\$4,915,586	\$0	\$4,392,296
TOTAL - LAW ORDER AND PUBLIC SAFETY		\$4,424,028	\$148,576	\$0	\$148,576	\$0	\$4,915,586	\$0	\$4,392,296
BUILDINGS									
HEALTH - CAPITAL EXPENDITURE									
074400	Medical Centre Building Capital	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000
074401	House - 5 Rogers Ave - (L&B) Re-newals	\$0	\$6,164	\$0	\$6,164	\$0	\$0	\$0	\$65,000
074402	5 Rogers Avenue Upgrades	\$0	\$15,489	\$0	\$15,489	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$21,653	\$0	\$21,653	\$0	\$100,000	\$0	\$165,000
TOTAL - HEALTH		\$0	\$21,653	\$0	\$21,653	\$0	\$100,000	\$0	\$165,000
BUILDINGS									
EDUCATION & WELFARE - CAPITAL EXPENDITURE									
081400	Land & Buildings - CRC Capital Renewal	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
Sub Total - CAPITAL WORKS		\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
TOTAL - EDUCATION & WELFARE		\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
BUILDINGS									
HOUSING - CAPITAL EXPENDITURE									
091400	1 Rogers Avenue Building Capital Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Total - HOUSING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 30 APRIL 2026		CURRENT YEAR YTD ACTUALS 30 APRIL 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
BUILDINGS										
RECREATION AND CULTURE - CAPITAL EXPENDITURE										
111400		Other Halls - Land & Buildings (L&B)								
111400	LRC022	Dinninup Hall Refurbishment	\$13,770	\$0	\$0	\$0	\$0	\$13,770	\$0	\$14,770
111400	LRC021	Wilga Hall Refurbishment	\$6,020	\$0	\$0	\$0	\$0	\$6,020	\$0	\$10,000
111400	LRC023	Kulikup Hall Refurbishment	\$8,894	\$0	\$0	\$0	\$0	\$10,710	\$0	\$5,000
111403		Town Hall - Building Upgrades & Refurbishments								
111403	BU1501	Town Hall Building Capital Expenditure	\$80,000	\$37,227	\$0	\$37,227	\$0	\$80,000	\$0	\$80,000
112400		Swimming Pool Buildings Capital								
112400	BC5500	Swimming Pool Buildings Capital	\$60,000	\$0	\$0	\$0	\$0	\$60,000	\$0	\$65,000
113900		Rec (Inc Music Park) & Sport Buildings	\$0	\$0	\$0	\$0	\$0	\$0		
116400		Other Culture Buildings Capital Expenditure								
116400	BR5051	Museum Building	\$33,660	\$0	\$0	\$0	\$0	\$33,660	\$0	\$33,660
116400	BC5600	Tennis Club Building	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Sub Total - CAPITAL WORKS			\$252,344	\$37,227	\$0	\$37,227	\$0	\$254,160	\$0	\$258,430
Total - RECREATION AND CULTURE			\$252,344	\$37,227	\$0	\$37,227	\$0	\$254,160	\$0	\$258,430
BUILDINGS										
ECONOMIC SERVICES - CAPITAL EXPENDITURE										
132400		Tourist Centre - Building Capital Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132404		Flaxmill Buildings Capital Expenditure								
132404	New	Flaxmill Storage Shed	\$13,770	\$0	\$0	\$0	\$0	\$13,770	\$0	\$13,770
Sub Total - CAPITAL WORKS			\$13,770	\$0	\$0	\$0	\$0	\$13,770	\$0	\$13,770
Total - ECONOMIC SERVICES			\$13,770	\$0	\$0	\$0	\$0	\$13,770	\$0	\$13,770
Total - BUILDINGS			\$4,715,142	\$207,457	\$0	\$207,457	\$0	\$5,308,516	\$0	\$4,904,496

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET			
		30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026			
				30 APRIL 2026							
				Income		Expenditure		Income		Expenditure	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure		
PLANT AND EQUIPMENT											
RECREATION AND CULTURE - CAPITAL EXPENDITURE											
112500	Swimming Pool - Plant & Equipment	\$0	\$6,405	\$0	\$6,405	\$0	\$0	\$0	\$0		
113907	Plant & Equipment - Parks & Gardens	\$120,000	\$51,367	\$0	\$51,367	\$0	\$120,000	\$0	\$111,367		
Sub Total - CAPITAL WORKS		\$120,000	\$57,771	\$0	\$57,771	\$0	\$120,000	\$0	\$111,367		
Total - RECREATION AND CULTURE		\$120,000	\$57,771	\$0	\$57,771	\$0	\$120,000	\$0	\$111,367		
PLANT AND EQUIPMENT											
TRANSPORT - CAPITAL EXPENDITURE											
123603	DWS - Fleet Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
123610	Heavy Plant (Graders etc) Purchases	\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000	\$0	\$472,092		
Sub Total - CAPITAL WORKS		\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000	\$0	\$472,092		
Total - TRANSPORT		\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000	\$0	\$472,092		
PLANT AND EQUIPMENT											
OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE											
146500	Utility Van Purchase	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000		
149502	Rylington Park Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$5,100	\$0	\$5,100		
Sub Total - CAPITAL WORKS		\$0	\$45,000	\$0	\$45,000	\$0	\$50,100	\$0	\$50,100		
Total - OTHER PROPERTY & SERVICES		\$0	\$45,000	\$0	\$45,000	\$0	\$50,100	\$0	\$50,100		
Total - PLANT AND EQUIPMENT		\$695,000	\$574,863	\$0	\$574,863	\$0	\$745,100	\$0	\$633,559		

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
			30 APRIL 2026		YTD ACTUALS		2025-2026		30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL										
TRANSPORT - ROAD CONSTRUCTION CAPITAL EXPENDITURE										
121403		ROADS TO RECOVERY PROJECTS								
121403	RTR009	RTR - Six Mile Road	\$359,375	\$327,931	\$0	\$327,931	\$0	\$359,375	\$0	\$328,100
121403	RTR020	RTR - WALSHAW'S ROAD	\$0	\$237,919	\$0	\$237,919	\$0	\$0	\$0	\$238,129
121403	RTR037	RTR - Craigie Road	\$259,750	\$0	\$0	\$0	\$0	\$313,750	\$0	\$0
121403	RTR039	RTR - Asplins Road		\$0	\$0	\$0	\$0	\$0	\$0	\$107,704
121404		REGIONAL ROAD GROUP								
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$157,865	\$338,737	\$0	\$338,737	\$0	\$389,522	\$0	\$472,500
121404	RRG210	RRG Boyup Brook-Arthur River Rd	\$439,881	\$272,772	\$0	\$272,772	\$0	\$439,880	\$0	\$454,500
121404	RRG004	RRG Winnejup Road	\$375,078	\$293,672	\$0	\$293,672	\$0	\$375,080	\$0	\$457,500
121400		MUNICIPAL ROAD PROJECTS								
121400	MU501	Muni - Gravel Pit Rehabilitation	\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
121401		Municipal Funded Gravel Sheeting Road Projects	\$68,000	\$0	\$0	\$0	\$0	\$136,000	\$0	\$136,000
121410		Municipal Funded - Winter Grading	\$392,863	\$234,307	\$0	\$234,307	\$0	\$506,919	\$0	\$549,536
Sub Total - CAPITAL WORKS			\$2,082,812	\$1,705,338	\$0	\$1,705,338	\$0	\$2,550,526	\$0	\$2,773,969
Total - ROADS			\$2,082,812	\$1,705,338	\$0	\$1,705,338	\$0	\$2,550,526	\$0	\$2,773,969
Total - INFRASTRUCTURE ASSETS ROADS			\$2,082,812	\$1,705,338	\$0	\$1,705,338	\$0	\$2,550,526	\$0	\$2,773,969
FOOTPATHS										
TRANSPORT - CAPITAL EXPENDITURE										
121702	LFC125	LRCI - Glynn St Footpath	\$0	\$1,380	\$0	\$1,380	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$1,380	\$0	\$1,380	\$0	\$0	\$0	\$0
Total - TRANSPORT - FOOTPATHS			\$0	\$1,380	\$0	\$1,380	\$0	\$0	\$0	\$0
Total - FOOTPATH ASSETS			\$0	\$1,380	\$0	\$1,380	\$0	\$0	\$0	\$0

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
			30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
PARKS & GARDENS INFRASTRUCTURE										
RECREATION - CAPITAL EXPENDITURE										
113909		Parks & Gardens Infrastructure								
113909	PKS01	Sandakan Playground Upgrade - Tallison	\$427,965	\$176,502	\$0	\$176,502	\$0	\$427,966	\$0	\$427,966
113909	PKS02	Sandakan Playground Upgrade - Landscaping Pioneer Lady Memorial	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
Sub Total - CAPITAL WORKS			\$427,965	\$176,502	\$0	\$176,502	\$0	\$457,966	\$0	\$457,966
Total - OTHER SPORT & RECREATION - PARKS & OVALS			\$427,965	\$176,502	\$0	\$176,502	\$0	\$457,966	\$0	\$457,966
Total - PARKS & OVALS ASSETS			\$427,965	\$176,502	\$0	\$176,502	\$0	\$457,966	\$0	\$457,966

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT**

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET	
		30 APRIL 2026		30 APRIL 2026		2025-2026		30 JUNE 2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure	Income	Expenditure
INFRASTRUCTURE ASSETS - OTHER									
LAW, ORDER & PUBLIC SAFETY									
051900	Other Law - Other Infrastructure Emergency Water Tanks	\$0	\$13,182	\$0	\$13,182	\$0	\$0	\$0	\$13,182
Sub Total - CAPITAL WORKS		\$0	\$13,182	\$0	\$13,182	\$0	\$0	\$0	\$13,182
Total - LAW, ORDER & PUBLIC SAFETY		\$0	\$13,182	\$0	\$13,182	\$0	\$0	\$0	\$13,182
INFRASTRUCTURE OTHER									
ECONOMIC SERVICES - CAPITAL EXPENDITURE									
132900	Tourist Information Bay			\$0	\$0	\$0	\$0	\$0	\$50,000
132901	Flaxmill Fence & Water Supply Upgrade	\$0	\$20,475	\$0	\$20,475	\$0	\$60,000	\$0	\$60,541
Sub Total - CAPITAL WORKS		\$0	\$20,475	\$0	\$20,475	\$0	\$60,000	\$0	\$110,541
Total - ECONOMIC SERVICES		\$0	\$20,475	\$0	\$20,475	\$0	\$60,000	\$0	\$110,541
Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$33,657	\$0	\$33,657	\$0	\$60,000	\$0	\$123,723
GRAND TOTALS		(\$480,489)	(\$4,336,775)	(\$14,584,937)	\$10,248,162	(\$18,438,662)	\$18,438,662	(\$18,824,713)	\$18,824,713



PARKS

GUEST STAY POLICY

Flax Mill Boyup Brook Caravan Park — Boyup Brook WA

Document Title	Guest Stay Policy
Site Name	Flax Mill Boyup Brook Caravan Park
Site Address	Boyup Brook WA
Prepared By	CMCA Parks
Document Status	Current
Version	1.0
Date	April 2026
Review Date	Annually or following any policy change

1. PURPOSE

This policy sets out the maximum permitted length of stay for all guests at the Flax Mill Boyup Brook Caravan Park. These limits are introduced to ensure the park remains a welcoming, well-maintained, and enjoyable environment for all visitors. Management reserves the right to enforce these conditions in accordance with the Residential Tenancies Act and applicable caravan park legislation.

2. STANDARD STAY LIMIT

The maximum continuous or cumulative stay for any guest at the park is:

3 months (90 days) in any 12-month period.

This limit applies to all standard sites including powered sites, unpowered sites and ensuite sites unless a specific exception applies as detailed in this policy.

3. ENSUITE SITE STAY LIMIT

Ensuite sites carry a reduced maximum stay of **21 consecutive days**.

Due to the premium nature and high demand for ensuite sites, guests occupying these sites may not extend their stay beyond 21 days without prior written approval from park management. This limit is strictly enforced.

4. ESSENTIAL WORKERS — CASE-BY-CASE ASSESSMENT

Guests who are employed as essential workers in the Boyup Brook region may apply for an extension beyond the standard 3-month stay limit. Each application will be assessed individually by park management and the Shire of Boyup Brook and is not guaranteed.

To be considered for an essential worker extension, the guest must:

- Provide written evidence of employment (e.g. employer letter, pay slip, or contract).

- Demonstrate an ongoing requirement to reside in the area due to work commitments.
- Maintain their site in a clean, tidy, and orderly condition at all times.
- Have all site fees paid in full and up to date.
- Submit an application to park management at least 14 days before their stay limit is reached.

Note: Approval of an essential worker extension is at the sole discretion of park management and may be withdrawn at any time.

5. NOTICE TO EXISTING LONG-TERM GUESTS

IMPORTANT — Please read carefully.

Any existing guest who has been residing at the park for more than three (3) months at the time this policy comes into effect is formally notified that they must vacate their site within:

21 days from the date of this notice.

Management acknowledges that this transition may require planning and encourages affected guests to make arrangements as early as possible. Park staff are available to assist with information on alternative accommodation options in the region.

Guests who believe they qualify for an essential worker exemption should approach management immediately to discuss their circumstances and submit a formal application before the 21-day period expires.

6. FEE PAYMENT OBLIGATIONS

All site fees must be kept current and paid in advance in accordance with the park's standard payment terms. This is a condition of occupancy at the Flax Mill Boyup Brook Caravan Park.

Guests with outstanding fees will be required to **vacate the park immediately** until all outstanding amounts have been settled in full. Park management reserves the right to refuse re-entry where fees remain unpaid.

- Fees are due in advance — weekly, fortnightly, or as otherwise agreed in writing with management.
- Outstanding fees must be paid in full before any extension of stay will be considered.
- Persistent non-payment may result in permanent exclusion from the park.

7. SITE PRESENTATION STANDARDS

All guests are reminded that sites must be maintained to a satisfactory standard at all times. This includes but is not limited to:

- Keeping the site free of excess clutter, rubbish and unsightly items.
- Ensuring vehicles, caravans, and equipment are roadworthy, registered and appropriately positioned.
- Disposing of waste correctly using the facilities provided.
- Maintaining outdoor furniture, awnings and annexes in a tidy and safe condition.
- Appliances (including but not limited to fridges, washing machines, microwaves) are strictly NOT permitted outside caravans or motorhomes. Please refer to the Park Rules for full details.

Failure to maintain an acceptable site standard may result in a formal request to remedy the issue within a specified timeframe. Where a guest does not comply, management may require the guest to vacate the park.

8. ENFORCEMENT

Park management is committed to applying this policy consistently and fairly. Guests found to be in breach of any of the above conditions will be issued a formal written notice. Continued non-compliance may result in:

- Immediate termination of occupancy.
- Referral to the relevant authority and local council.
- Prohibition from future bookings at the park.

For enquiries regarding this policy, please speak with park management directly.



PARKS

ESSENTIAL WORKER EXTENDED STAY APPLICATION

Flax Mill Boyup Brook Caravan Park — Boyup Brook WA

This form is to be completed by guests applying for an extended stay beyond the standard 3-month limit under the Essential Worker provision of the Guest Stay Policy (Section 4). Applications must be submitted at least 14 days before your current stay limit is reached. Fields marked * are required.

1. GUEST DETAILS

Full Name *

Date of Birth *

Phone Number *

Email Address *

Permanent Home Address *

Site Number at Park *

Date of Arrival at Park *

CMCA Member

Yes No

CMCA Member Number (if applicable)

2. VEHICLE & SITE DETAILS

Vehicle Make & Model *

Vehicle Registration *

Caravan / Trailer Rego (if applicable)

Site Type (e.g. Powered, Ensuite) *

3. EMPLOYMENT DETAILS

Employer / Organisation Name *

Employer Contact Number *

Worksite Address / Location *

Your Job Title / Role *

Employment Type *

Employment Start Date *

Employment End Date (if known)

Why are you required to reside in the Boyup Brook area? *

How long is the extended stay required? *

Requested New Stay Expiry Date *

4. SUPPORTING DOCUMENTS

Please tick all documents attached to this application:

- Letter from employer confirming employment and requirement to reside in the area
- Copy of employment contract
- Recent pay slip (within last 30 days)
- Other — please describe below

Other supporting documents (description)

5. APPLICANT DECLARATION

By signing this application I declare that:

- The information provided is true and correct to the best of my knowledge.
- I understand that approval is at the sole discretion of park management and is not guaranteed.
- I agree to maintain my site to the required standard and keep all fees paid in full and up to date.
- I understand that approval may be withdrawn at any time if the conditions of the Guest Stay Policy are not met.

Applicant Signature *

Date *

6. FOR MANAGEMENT USE ONLY

Application Received By

Date Received

Decision

- Approved Declined Further Information Required

Approved Extended Stay Period

New Stay Expiry Date

Notes / Conditions of Approval

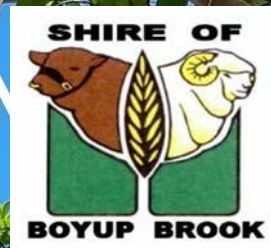
Approved By (Print Name)

Manager Signature

Date of Decision

Completed forms to be retained by park management. A copy is to be provided to the applicant upon decision.

SHIRE OF BOYUP BROOK LONG TERM FINANCIAL PLAN 2026/2027 - 2035/2036



Draft For Council Consideration

Growing our community together



Shire of
Boyup Brook



www.boyupbrook.wa.gov.au



[shireofboyupbrook](https://www.facebook.com/shireofboyupbrook)

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EXECUTIVE SUMMARY

The Shire of Boyup Brook's Long Term Financial Plan (LTFP) is an important part of Council's Integrated Planning process. The LTFP is aligned with Council's Plan (a document that integrates the Strategic Community Plan and Corporate Business Plan into one) and will form the basis for the preparation of Council's annual budgets.

The Long-Term Financial Plan covers a 10-year planning period, from 2026-27 to 2035-36 and therefore cannot be set in concrete.

Projections contained in the schedules attached to this Plan reveal that over the next 10 years the Shire will require revenue from rates to grow at a rate of at least 9.0% per annum for the first 3 years, and then at an average of 7.4% per annum for the remainder of the Plan.

In adopting such a strategy, the Shire will achieve a greater degree of financial independence with the ability to achieve balanced budgets, continue to improve performance ratios towards the minimum benchmark requirements of the Department of Local Government and Communities, and begin to address infrastructure asset funding gaps in the latter years of the Plan.

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1.0 STRATEGIC OVERVIEW

1.1 PURPOSE OF THE PLAN

The Shire of Boyup Brook's Long Term Financial Plan is an important part of Council's strategic planning process. The Plan is aligned to the Council's Strategic Community Plan and Corporate Business Plan, and will form the basis for the preparation of the Council's Annual Budget.

The Council Plan details the community's long-term aspirations; however, they can only be achieved if sufficient resources like, money, people and assets are allocated. The Long-Term Financial Plan (LTFP) costs the community's aspirations against the financial realities.

The LTFP covers a 10-year planning period, from 2026-2027 to 2035-2036; and is a long-term planning tool. It allows for the modelling of various scenarios based on a range of assumptions and assesses the Council's revenue capacity against community demands and service levels. Years 1 to 4 of the Long-Term Financial Plan link to the Shires Council Plan objectives and strategies, giving some certainty to those projects and services to be delivered within a 4-year time frame. The modelling outside the 4-year time frame do not represent a binding commitment to raise any of the funds identified, undertake any of the expenditure identified, nor is it an authorisation for any of the projects considered.

The Long-Term Financial Plan does-

- ⇒ Link to various plans, such as Council Integrated Strategic Plan, Asset Management Plan, Workforce Plan and Annual Budget.
- ⇒ Assess the financial sustainability of the Shire; and
- ⇒ Identify potential financial issues and their long-term impact.

1.2 LEGISLATIVE OBLIGATIONS

The Shire of Boyup Brook is required, under Section 5.56 of the *Local Government Act 1995*, to plan for the future of its district. In doing so, the Shire needs to comply with Regulation 19DA of the *Local Government (Financial Management) Regulations 1996*, which states-

- (1) *A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending June 2013.*
- (2) *A corporate business plan for a district is to cover the period specified in the Plan, which is to be at least 4 financial years.*
- (3) *A corporate business plan for a district is to-*
 - (a) *set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and*

- (b) *govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and*
- (c) *develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.*

1.3 STRATEGIC ALIGNMENT

1.3.1 Strategic Community Plan and Corporate Business Plan

The Shire of Boyup Brook's Strategic Community Plan (SCP) is a Council visionary document for the next 10 years, based on community input. The Long Term Financial Plan activates the SCP priorities.

1.4 STRATEGIC FINANCIAL DIRECTION

The Shire of Boyup Brook, in developing the LTFP, and in undertaking subsequent annual reviews, will develop and align the LTFP to the following-

- ⇒ Borrowing Strategy
- ⇒ Rating Strategy
- ⇒ Asset Management Plans
- ⇒ Workforce Plan
- ⇒ Cash Reserve Strategy
- ⇒ Revenue Raising Strategy
- ⇒ Capital Works Program
- ⇒ Range and level of services
- ⇒ Business plans and other studies developed in relation to specific projects.

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2.0 THE SHIRE IN PROFILE

2.1 OUR AREA

The Shire covers an area of 2,827km² and the town of Boyup Brook is an agricultural service centre with its associated complement of secondary industries (manufacturing), and tertiary or service industries (consumers and government). Also within its boundaries are several small localities such as Wilga, Mayanup, Dinninup, Chowerup, Tonebridge and Kulikup.

2.2 OUR PEOPLE

There are an estimated 1,948¹ people who call the Shire of Boyup Brook home, with many of them living within the town itself. They are well supplied by excellent facilities including schools, sporting clubs, swimming pool, health and other community services.

Western Australia Tomorrow Population Report No. 12² contains the latest population forecasts by age and sex, for Western Australia and its regions. They represent the official Western Australian Government forecasts to 2036. The WA Tomorrow forecast comprises three bands: Lower, Central and Upper.

The report estimates the following population forecasts:

Year	Lower	Central	Upper
2026	1,835	2,045	2,255
2031	1,845	2,185	2,530
2036	1,898	2,315	2,830

The population over the next 10 years is estimated to increase by approximately 377 persons utilising the Central Band forecasts.

¹ Estimated Resident Population, NEMA, Boyup Brook LGA Profile, 2 February 2026.

² Western Australia Tomorrow Population Report No. 12, Department of Planning, Lands and Heritage, February 2025

2.5 OUR KEY PRIORITY AREAS

The following key drivers been identified from the Council Plan and considered within this Plan.

- ⇒ Built Environment – Improvement of the built environment addressing the desire for new facilities as well as maintaining and upgrading current facilities and infrastructure.
- ⇒ Social/Community – Maintaining and improve services for the aged, support for youth, community safety, create a vibrant engaged community, and find new and more effective ways to deliver services and amenities.
- ⇒ Economic Development – Support business development, tourism, and initiatives to create more local jobs to stimulate our economy, increase population and number of visitors.
- ⇒ Natural Environment - Deliver quality green spaces and sustainable lifestyles; support and encourage recycling; responsibly promote our natural assets including the river, wildflowers and fauna as well as encourage sustainable agriculture and climate resilience.
- ⇒ Governance and Organisation – Demonstrate strong leadership, with improved planning and consultation, community services and infrastructure development. Make goal orientated decisions for long term benefits of the Shire and the Community.

2.6 STATISTICAL SNAPSHOT

STATISTIC DESCRIPTION ³	ITEM
Distance from Perth	270 kms
Area	2,827 km
Length of Sealed Roads	200.30 kms
Length of Unsealed Roads	841.45 kms
Population	1,948
Number of Electors	1,348
Number of Dwellings	443
Total Rates Levied	\$3,828,977
Total Revenue	\$13,434,012
Number of Employees	40

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3.0 OUR SERVICES

The type and range of services to be provided by the Shire are detailed below.

3.1 CURRENT SERVICES

The tables below detail the current services provided by the Shire based on its 2025/26 budget. Each service has been classified utilising the following legend.

SERVICE FREQUENCY (SF)		SERVICE DELIVERY (SD)		CHARGING ARRANGEMENTS (CA)	
A	Ad-hoc	FO	Fully Outsourced	U	Fee for Service – Fully recouped
D	Daily	PO	Partially Outsourced	UP	Fee for Service – Partially recouped
W	Weekly	LG	Local Government	S	Subsidised Service – government funded
FN	Fortnightly	V	Volunteers	F	Free at point of use – funded from general revenue
M	Monthly			N/A	Not Applicable
Q	Quarterly				
S	Seasonal				
B	Biannual				
Y	Yearly				

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE (REVENUE)	EXPENDITURE			REVENUE		
		SF	D	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Members of Council	Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (orderly, secretary, receptionists etc.), printing, telephones, faxes, delivery expenses.				410,721 (800)	337,577	73,144	0	(800)		0
	Also includes the allocation of administration expenses for the Chief Executive Officer and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council.	D	LG	N/A	409,921						

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Other Governance	Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments (receptions), naturalisation (citizenship) ceremonies, polls, referendums, public relations (newsletters, sister city relationships etc.), Freedom of Information requests and preparation for State visits.				109,716 0		109,716			0	0
	Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.	D	LG/PO	N/A	(109,716)						
	The allocation of expenses made to this program, such as meetings, public relations or staff should not include those identified with specific programs or business units.										
Rates	Rates levied under Division 6 of Part 6 of the Local Government Act 1995. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuation, servicing notices, postage, stationery, advertising, doubtful debt expense, debt collection, printing, indirect administration costs etc. Specified area rates, service charges, sewerage rates and water rates are to be allocated to the service program for which the charge is being levied.	D	LG/PO	U	162,492 (4,219,643)	162,492		0	(4,219,643)	0	0

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Other General-Purpose Funding	Amounts receivable from the Western Australian Grants Commission and any other Government Grant of a general purpose nature and generally referred to as untied grants. The funds allocated by the Grants Commission and referred to as general purpose funding and local roads funding are considered untied grants. Grants for special projects from the Commission are considered tied grants and should be disclosed under the appropriate program i.e. Transport. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund. Where overdraft arrangements are made for specific purposes, the cost incurred with that purpose is to be allocated to the appropriate program. Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as revenue in the corresponding program.				19,097 <u>(1,145,879)</u>	10,000	9,097	0	(320,000)	(825,079)	0
	Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as revenue in the corresponding program.	D	LG/PO	UP/S	(1,126,782)						
Fire Prevention	Administration and operations on fire prevention services, including volunteer fire brigades, FESA levy, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees, or charges for clearing fire breaks.	A	LG/V	UP/S	362,729 <u>(135,400)</u> 227,329	285,126	75,000	2,603	(400)	(135,000)	0

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITUR E/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Animal Control	Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.	A	LG	UP/F	97,396 <u>(5,250)</u> 92,146	61,661	27,475	8,260	(6,259)	0	0
Other Law, Order & Public Safety	Administration, promotion, support and operation of services relating to public order and safety that cannot be assigned to one of the two preceding sub-programs. Includes outlays on beach inspectors, lifesaving (including clubhouses) and beach patrols, contributions to State and Voluntary emergency services (civil defence, civil emergency, cyclone preparation, emergency services), the control of off-road vehicles, traffic control by rangers, enforcement of council local laws and impounding vehicles. Where the cost of enforcement of Council local laws cannot be assigned to a specific program those costs should be included under this program. The removal of derelict/abandoned vehicles and dead animals are assigned to the Protection of the Environment.	A	LG	UP/S	214,796 <u>(2,302,529)</u> (2,087,733)	134,000	27,475	53,200		(2,302,529)	
- Health Administration and Inspection	Administration, inspection and operations of programs concerned with the general health of the community. Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food vendors, retail holders, offensive trade etc. Also includes providing the services of a Medical Officer of Health, group and regional health schemes and any other outlays concerned with the general health inspection and administration services provided by the council.	FN	FO	UP/F	122,301 <u>(3,600)</u> 118,701	103,922	18,379		(3,600)	0	0

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Other Health-Medical Service	Administration and operation of medical clinics including contributions, subsidies, donations etc. provision of medical services such as doctors.	d	LG	U	1,703,182 <u>(1,102,619)</u> 600,563	1,603,056	82,241	17,885	(1,102,619)	0	0
Preventative Services _ Other	Operation of preventive services that cannot be assigned to one of the four preceding sub-programs. Includes outlays for the supply of fluoride tablets, analytical fees, school health programs	D	LG	U	540 <u>0</u> 540	540	0	0	0	0	0
Preventative Services – Other Health	Administration and operation of other health and dental clinics including contributions, subsidies, donations etc. provision of services such as dentists nursing services, Royal Flying Doctors Service, ambulance services, and hospitals.	A	LG	F	48,945 <u>0</u> 48,945	48,966	18,379	0	0	0	0
Other Education	Outlays on other than pre-primary school institutions and services. Including improvements to school grounds, school bus services, student hostels, awards, prizes, scholarships, adult education programs, migrant education services, junior council training, tele-centres, education support programs and associations linked to education, such as parents and citizens associations.	D	LG/V	F	139,403 <u>0</u> 139,403	88,220	36,758	14,425	0	0	0
Aged & Disabled	Administration and operations of welfare services that cannot be assigned to one of the preceding two subgroups. Includes home help services provided for senior citizens and disabled persons, subsidies, contributions, donations etc. Housing for the frail aged is to be included in 'Other Housing'.	A	LG	S/F	30,379 <u>0</u> 30,379	12,000	18,379	0	0	0	0

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SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITUR E/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Other Welfare	Administration, support and operation of other welfare services concerned with family support schemes, refuge centres, drop-in centres for the unemployed or youth, services for migrants, social workers and contributions, subsidies, donations to welfare groups.	A	LG	F	55,851 0 55,851		54,951	900		0	0
Staff Housing	Administration and operation of residential housing for council staff. The net costs of these facilities should be assigned to the program for which the employee is engaged e.g. environmental health officer's residence to Health	D	LG	F	27,989 0 27,989	400	18,379	9,210			
Housing Other	Administration, provision and operation of housing programs other than those for the benefit of council staff.	D	LG	UP	221,441 (85,075) 136,366	129,377	18,564	74,000	(85,075)	0	0
Sanitation – Household	Administration and operation of general refuse collection and disposal services. These include the collection of general, recyclable and green waste, the delivery to a disposal site or transfer station, provision and maintenance of rubbish disposal sites, regional schemes, recycling depots and transfer stations.	D/W	LG/PO	UP/F	351,094 (240,915) 110,179	288,507	36,572	26,015	(240,915)	0	(0)
Effluent Drainage System (Sewerage)	The operation of services and facilities for the collection, treatment and disposal of sewerage. Includes the maintenance of deep mains, reticulation, pumps etc., effluent and sillage drainage disposal systems, water treatment systems, septic tank cleaning and inspection and night soil disposal (pan removal).	A	LG	U	2,190 (2,200) (10)	2,190	0	0	(2,200)	0	0

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SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Town Planning and Regional Development	Administration, inspection and operation of Shire planning and regional development services. These include planning control, the preparation of Shire planning development schemes, zoning and rezoning. Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or development of this program. Excludes outlays on Shire planning development schemes wherein the owners of land within the particular schemes are responsible on a contributory basis for the land development costs incurred by Council in the scheme area.				72,831 (2,900)	36,259	36,572	0	(2,900)	0	0
		W	FO	UP	69,931						
Other Community Amenities	The provision, supervision and operation of community amenities that cannot be assigned to one of the preceding groups. Includes outlays on public conveniences, statues, pedestrian shopping malls, drinking fountains, cemeteries, crematoriums, rest centres, bus shelters, street seats and other street furniture. Where these facilities are provided in association with another program, e.g. public toilets on recreation grounds, they should be classified under 'Recreation and Culture'.				129,007 (13,800)	105,951	20,421	2,935	(13,800)		
		D	LG/PO	UP	115,507						
Public Halls, Civic Centres	Administration, provision and operation of multipurpose venues such as public halls, Shire halls, function rooms, civic and community centres, including scout halls, Masonic lodges, CWA halls etc. Exclude municipal offices, indoor sporting complexes, art galleries, nurseries, pre-school centres, senior citizen centres.				215,834 0	77,619	36,572	101,643		0	0
		D	LG/PO	UP/F	215,834						

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITUR E/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Other Recreation & Sport	Administration, provision and maintenance of other recreational facilities and services. Including indoor & outdoor sporting complexes and facilities such as football & cricket grounds, tennis courts, basketball & netball courts, bowling greens, golf links, squash courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleways, dual use paths, showgrounds, racecourses, stables etc. Include boat ramps, jetties, wharves, ferries, marinas predominantly used for recreational purposes. Also include recreation programs, recreation officers, donations, subsidies, contributions etc. to swimming clubs, Scout and Girl Guides Associations, Youth Organisations whose activities are predominantly of a sport and recreational nature.				826,277 <u>(175,368)</u>	419,281	62,005	344,991	83,309		(171,868)
					650,909						
		D	LG/PO	UP/F							
Swimming Areas & Beaches	Administration and operation of public swimming pools and other recreational swimming areas, including beaches, lakes and foreshore areas. Exclude lifesaving, beach patrols and beach inspectors, which are classified under 'Law, Order and Public Safety'.				360,363 <u>(52,490)</u>	291,620	40,471	28,272	(52,490)	0	0
		S	LG/PO	UP/S	307,873						
TV & Radio Rebroadcasting	Transmission and re-transmission of TV and Radio broadcast signals.				5,441 <u>(10,241)</u>	1,871		3,570	(10,241)		
		D	LG	UP	(4,800)						
Libraries	Administration, provision and operation of regional and local libraries, lending & reference libraries open to the public & the operation of mobile libraries. Includes books, tapes, records, audio-visual aids, internet & other facilities and services in delivering library services.				147,324 <u>0</u>	46,705	100,619	0	0	0	0
		D	LG	UP/F	147,324						

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SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Other Culture	The administration, provision and operation of cultural activities including facilities and services for the creative and performing arts like theatres, auditoriums, the staging of concerts, stage productions and orchestral recitals. Other Culture also includes art and craft centres, art galleries, zoological and botanical gardens, presentation of festivals, anniversary, centenary and Christmas celebrations, exhibition pavilions, etc.	D	LG	F	82,524 <u>0</u> 82,524	39,860	18,379	24,285			0
Streets, Roads, Bridges, Depot Construction	Administration expenses and non-operating grants associated with road construction activities.	D	LG/PO	S/F	0 <u>(1,965,879)</u> (1,965,879)		0	0	(251,051)	(1,714,828)	(1,965,879)
Streets, Roads, Bridges, Depots-Maintenance	Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads. Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.	D	LG/PO	S/F	6,133,558 <u>(30,000)</u> 6,103,558	2,017,713	457,428	3,658,417		(30,000)	0
Road Plant Purchases Operating Expenditure	Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges, etc.	D	LG/PO	S/F	10,500 <u>0</u> 10,500	10,500					

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Traffic Control	Operations relating to the licensing or regulating of traffic under the control of the local government. Includes vehicle registration (plates, discs, stickers), vehicle examination expenses and examination facilities. Commissions received for the issue of licences should be assigned to Private Works under 'Other Property and Services'.	D	LG	UP	137,192 <u>(32,400)</u> 104,792		137,192		(32,400)		
Aerodromes	Administration, provision and operation of airports, runways, terminals and other facilities associated with the provision of aerodromes.	A	LG	UP	45,154 <u>0</u> 45,154	6,351		38,803			
Tourism and Area Promotion	The development, promotion, support, research, operation, etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes. Include tourist bureaus, information offices, information bays, roadside bays, scenic lookouts, caravan parks, chalets and camping areas.	D	LG/PO	F	500,066 <u>(172,000)</u> 328,066	363,397	82,426	54,243	(112,000)		(60,000)
Building Control	Administration, inspection and operations concerned with application of the building standards. Includes examination, processing and inspection services, swimming pool inspections.	D	FO	U/F	46,029 <u>(6,470)</u> 39,289	27,650	18,379		(6,740)		
Saleyards & Markets	Administration, regulation, inspection and operation of saleyards and markets where sales of rural produce, livestock and other goods are conducted.	A	LG	F	24,725 <u>(900)</u> 23,825	2,800		21,925	(900)		
Other Economic Services	The provision, supervision and operation of economic services that cannot be assigned to one of the preceding sub-programs. Includes public weighbridges, quarries and gravel pits, Hot-mix, plants and community bus services.	D	LG	UP	87,615 <u>(40,600)</u> 47,015	65,725	18,379	3,511	(40,600)		

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SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITUR E/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING – NON-OPERATING
Private Works	Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the local government. These include road works on private property, commissions for agencies and fees or service.	D	LG	U	3,100 <u>(3,100)</u> 0	3,100			(3,100)	0	0
Public Works Overheads	Overhead expenditure necessarily incurred as the result of the use of direct labour shall be apportioned to the cost of the appropriate works and services. As far as practicable the calculated proportion of 'overhead' or 'on-cost' expenditure should be such as to absorb the total expenditure. The amount allocated to works and services should be shown in the sub-program as a reduction of the expenditure on 'Public Works Overheads'.	D	LG	N/A	0 <u>0</u> 0	1,065,323	(1,065,323)		(0)		0
Plant Operation Costs	Expenditure necessarily incurred in the maintenance and operation of plant includes fuel, oil, tyres, insurance and registration, repairs, replacement parts and tools, direct labour of mechanics and plant operators. The hire rates fixed by council should, as far as practicable, absorb the total expenditure of plant running costs and usage.	D	LG	N/A	0 <u>(35,000)</u> (35,000)	590,644	(944,659)	354,015	(35,000)		

SERVICE	DESCRIPTION (The description heading is general in nature and may not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/(REVENUE)	EXPENDITURE			REVENUE		
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	INTERNAL ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING - OPERATING	EXTERNAL FUNDING - NON-OPERATING
Administration	All administration overheads are to be assigned to the programs. The amount allocated to other programs should be shown in the sub-program as a reduction of the expenditure on general administration. For the purpose of grouping, allocating and classifying assets this sub-program should be used for administration assets that cannot be readily assigned to another program.	D	LG	N/A	0 0 0		(28,500)	28,500	(28,500)		
Unclassified	Outlays that cannot be assigned to one of the preceding programs and sub-programs. These will include sale of miscellaneous land, assistance to victims of droughts, floods and bushfires and programs such as unemployment schemes, apprenticeship and training which cannot be assigned to another program.	D	LG	N/A	608,584 (608,134) 450	557,034		51,550	(608,134)	0	0
Salaries & Wages	The total of salaries and wages incurred during the year is recorded under this sub-Program and allocated over the various works and services to which it relates.	D	LG	N/A	84,500 (84,500) 0	84,500	0	0	(84,500)	0	0
TOTAL					1,123,524	8,926,346	(247,688)	4,923,028	(6,987,807)	(1,241,130)	(4,249,225)

Expenditure stated above has been adjusted to exclude expenditure funded from grants received in previous years and loan borrowings raised (if any).

The expenditure and revenue for each service was calculated utilising the estimates contained in the 2025-26 Annual Budget.

3.1.1 Findings

An analysis of the above financial information reveals that for the 2025-26 financial year the Shire will have estimated operational deficit of \$1.12M inclusive of depreciation, or an operational surplus of \$3.79M excluding depreciation.

Using the adjusted deficit result of (\$5.37M), after deducting off non-operating grants of \$4.25M and dividing it by Council's Own Source Revenues \$6.99M, the Shire's Operating Surplus Ratio is (77%).

The Shire's current Operating Surplus Ratio does not meet the minimum benchmark established by the Department of Local Government and Communities of between 1% and 15%. Modelling shows that this ratio improves over the life of the LTFP but does not meet the desired benchmark set by the Department.

3.1.2 Outsourced Service Delivery Arrangements

The Shire has a range of internal and external services that are outsourced. The services outsourced are detailed in the Table below.

SERVICE DESCRIPTION	OUTSOURCE ARRANGEMENT
Integrated Planning	Fully Outsourced
Financial Services	Partly Outsourced
Information Technology Support	Fully Outsourced
Refuse Collection	Fully Outsourced
Building Construction Services	Fully Outsourced
Building Maintenance Services	Partly Outsourced
Road Construction Services	Partly Outsourced
Fleet and Plant Servicing	Fully Outsourced

3.2 FUTURE SERVICES

Service provision will be assessed and any changes made will be determined on what is best for the Shire.

4.0 INFRASTRUCTURE ASSET MANAGEMENT

4.1 ASSET MANAGEMENT PLANS

The Shire has prepared Asset Management Plans for all asset classes, but these require review.

4.2 FUNDING GAP

The objective of Asset Management is to detail all the tasks and resources required to manage and maintain Council's infrastructure asset portfolio to an agreed level of service. There are costs associated with the provision of infrastructure assets. These costs include operation and maintenance costs, renewal and upgrading of existing assets, and are usually projected over a ten-year planning period.

The funding gap in providing infrastructure assets is determined by identifying the projected cost of providing the assets at an identified level of service, and then deducting Council's estimated available expenditure for the same period, usually over ten years.

As the Asset Management Plans require review, it is not possible to provide asset ratio results.

4.3 ASSET MANAGEMENT PLAN FINDINGS

1. The Shire will need to undertake reviews and updates to their Asset Management Plans in the short term to better match the funding available in the Long-Term Financial Plan to projected asset renewal requirements.
2. As further asset data collection takes place better understanding of the required annual asset renewal spend will occur, which will assist to identify the renewal funding gap more accurately and achieve better alignment between the LTFP and the AMP.

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5.0 FINANCIAL SUSTAINABILITY

5.1 WHAT IS LONG TERM FINANCIAL SUSTAINABILITY

In order for the Shire to be financially sustainable it needs to fund ongoing service delivery and the replacement of assets, without imposing excessive debt or rate increases on future generations; in other words, it needs to maintain intergenerational equity.

The key financial sustainability principles are-

1. The Shire must achieve a fully funded operational position; that is, it must collect sufficient revenue to fund operational expenditure, depreciation, and interest on borrowings.
2. The Shire needs to ensure that it maintains sufficient cash reserves to meet its short-term working capital requirements.
3. The Shire must have a fully funded Capital Infrastructure Program, where each source of funding is identified and secured. The Capital Infrastructure Program is for both capital renewal and new projects.
4. The Shire must maintain its asset base, through the renewal of aging infrastructure and build on its cash reserves to fund future works.

5.2 HOW IS LONG TERM FINANCIAL SUSTAINABILITY MEASURED

One of the elements in assessing financial sustainability is to measure the operating surplus or deficit of a local government. The Table below analyses the Shire's Statement of Comprehensive Income for 2025-26 (Budget) and includes adjustments detailed in section 3.1.

	2025-26 Budget
Net Operating Result (before non-operating grants)	(\$5,372,749)
Own Source Revenue	\$6,987,807
Operating Surplus Ratio	(76.89%)

The table above shows that the Shire has a negative funding ratio. Councils' long term financial sustainability is dependent upon ensuring that, on average over time, its expenses are less than its associated revenues.

The Shire, in developing its Long-Term Financial Plan, needs to set targets over the life of the Plan to ensure that current residents fully meet the cost of services provided to them by the Shire. The Shire will also need to undertake reviews in order to identify efficiency gains, revenue generation, change in service levels, introduction of new services, discontinuation of existing services, and new modes of service delivery.

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6.0 FINANCIAL PRINCIPLES AND STRATEGIES

6.1 FINANCIAL PRINCIPLES

In preparing the Long-Term Financial Plan, the following principles have been applied.

- ⇒ Council to maintain its existing services and service levels to residents.
- ⇒ The Council to maintain its capacity to fund recurrent operations and a positive net operating ratio over the life of the Plan.
- ⇒ Council to maintain identified assets in a condition that will sustain existing service levels to its residents.
- ⇒ Council to continually explore options for increasing revenue opportunities.
- ⇒ New services and infrastructure to be provided when they are affordable.

6.2 FINANCIAL STRATEGIES

6.2.1 Rating Strategy

In developing the Long-Term Financial Plan rates were identified as an important source of revenue, accounting for approximately 51% of the total operating revenue received by the Shire annually, (based on the 2025-26 annual Budget Rates Levied of \$4,161,746 divided by the total operating revenue of \$8,228,937).

6.2.2 Cash Investments

Section 6.14 of the Local Government Act 1995 provides that money held in the Municipal Fund or the Trust Fund of a local government that is not required for any other purpose may be invested in accordance with Part III of the Trustees Act 1962. of The *Local Government (Financial Management) Regulations 1996* provides for the establishment of internal control procedures for the control of investments, and disclosure requirements in the Annual Budget and the Annual Financial Report. Additional disclosure requirements are provided under the *Australian Accounting Standards*.

6.2.2.1 Impact on Interest Earned

Council's current investments are held in term deposits. Council has chosen to remain conservative in forecasting interest rates for investments and has set forecast rates as follows:

	BUDGET	FORECAST									
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Interest Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

6.2.3 Fees and Charges

Council has the ability to raise revenue through the adoption of fees and charges for services and facilities. Fees and charges are reviewed on an annual basis, in conjunction with the preparation of the Annual Budget.

In determining its fees and charges, the Shire takes into account the user's capacity to pay. The Council has set forecast rates of increases in fees and charges as follows:

	BUDGET	FORECAST									
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Percentage Increase	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

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6.2.4 Grants

The Commonwealth Government provides the following grants to local government:

1. Financial Assistance Grants (FAG's); and
2. Roads to Recovery Grants (R2R).

6.2.4.1 Financial Assistance Grants

The Financial Assistance Grants are distributed by the WA Local Government Grants Commission to local governments each year based on the principles established under the Commonwealth legislation. The general-purpose grant and the road grant components are untied.

6.2.4.1.1 General Purpose Grant Component

The Commission uses a “balanced budget” approach for calculating the general-purpose grants. The balanced budget is calculated as follows:

Equalisations Requirement = Assessed Expenditure – Assessed Revenue

Natural weighting has been implemented in calculating the balanced budget, which ensures that the Commission bases its calculations on actual expenditure incurred and actual revenue generated by the local governments. The total allocation for each disability is determined by the Commission based its assessed impact on the local government. This approach has been applied to the 2015-16 grant determinations.

Actual Expenditure = Assessed Expenditure = Preliminary Standard Disabilities

The Table below details the forecast general purpose grant for the Shire based on indexation of between 1% and 2% over the life of the Plan.

GENERAL PURPOSE GRANT	BUDGET		FORECAST								
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Boyup Brook	\$ 444,937	\$ 854,389	\$ 963,933	\$ 973,572	\$ 983,308	\$ 993,141	\$ 1,003,072	\$ 1,013,103	\$ 1,023,234	\$ 1,033,466	\$ 1,043,801

Note 1: The actual/budget grant amount received by the Shire in 2025/26 differs from other financial years as a result of advance payment made by the WA Local Government Grants Commission in 2024/25.

6.2.4.1.2 Local Road Grant Component

In addition to general purpose grants, local governments also receive general purpose local road grants from the Commonwealth Government, which are untied.

The current allocation methodology provides for 7% of the funding to be allocated for special projects; one third for roads servicing Aboriginal communities and two thirds for bridge works.

The remaining 93% of the funding pool is distributed by the Commission using the “Asset Preservation Model”. This model is used to assess the cost of maintaining each local government’s road network and has the ability to equalise road standards through the application of minimum standards. It takes into account annual and recurrent maintenance costs and the costs of reconstruction at the end of the road’s useful life. The Table below details the forecast local road grant for the Shire of Boyup Brook based on 2% indexation.

	BUDGET	FORECAST									
LOCAL ROAD GRANT	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	380,142	947,699	957,176	966,748	976,415	986,179	996,041	1,006,001	1,016,061	1,026,222	1,036,484

Note 1: The actual/budget grant amount received by the Shire in 2025/26 differs from other financial years as a result of advance payment made by the WA Local Government Grants Commission in 2024/25.

6.2.4.2 Roads to Recovery Grants

The Roads to Recovery Program was first implemented in 2000. It was introduced to address the issue of local road infrastructure in Australia reaching the end of its useful life, and its replacement being beyond the financial capacity of local governments. The Roads to Recovery Program operates uniformly across Australia. Under current arrangements, each local government is guaranteed a share of the total available funding under the program. Under simple administrative procedures whereby spending decisions are made locally and reported to the government, money is paid directly from the Commonwealth Government to each local government.

Grants provided under the Roads to Recovery Program are not intended to replace the local government’s spending on roads, or the funding received from the WA State Government for local road construction and maintenance. Its focus is the renewal of roads to meet safety, transport connectivity, social and economic needs. The current funding program spans five financial years, expiring on 30 June 2029. It is anticipated that the funding program will continue after 2029.

The Table below details the level of funding anticipated for the Shire of Boyup Brook over the life of the Plan.

	BUDGET	FORECAST									
ROADS TO RECOVERY	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	673,128	799,340	841,411	841,411	673,128	673,128	673,128	673,128	673,128	673,128	673,128

6.2.4.3 State Road Funds to Local Government

To assist Local Government in road management, the State provides road funds for a number of programs administered by the State Road Funds to Local Government Advisory Committee.

There are three main categories of State funding for local government roads:

1. Category 1 - Local Government Program
2. Category 2 - Main Roads WA Program
3. Category 3 - State Initiatives Program

Category 1 only requires analysis as it is the only component where funding is provided to local government.

There are three sub-components to Category 1:

1. Strategic and Technical support.

Strategic and technical support covers work for local government, the costs of which cannot be related to a project and includes road management services for local government roads on either a State or Regional Road basis. There is no funding provided to local government under this component.

2. Direct Grants.

Direct Grants are provided annually to all Local Governments. The State Road Funds to Local Government Advisory Committee, using the Asset Preservation Model provided by the Western Australian Local Government Grants Commission, calculates Direct Grant allocations each year. Given that the allocation is based on the Asset Preservation Model, it is anticipated that the level of direct grant funding will remain at a similar level for the next six years.

3. Road Project Grants.

Each local government in Western Australia is included in an appropriate region as defined by the State Road Funds to Local Government Advisory Committee, known as Regional Road Groups.

The State Road Funds to Local Government Advisory Committee allocates funds for road projects to each Regional Road Group. Allocations are based on a five-year program. Each year, the State Road Funds to Local Government Advisory Committee provides Regional Road Groups with an indicative funding level for Road Project Grants.

Road Project Grants may be used for road related works (i.e.: street lighting) that the Regional Road Group wishes to undertake, provided it is assessed and prioritised against other road projects in the region and the State Road Funds to Local Government Advisory Committee approval is given.

The Regional Road Group will determine project priorities and Local Governments shall accept these funding priorities.

	BUDGET	FORECAST									
RRG FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	785,000	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586

6.2.4.4 Other Grants and Capital Contributions

Special Bridge Funding

The Shire anticipates receiving special bridge funding to assist in the upgrading bridges in the local government area.

The Plan contains the following grant allocations.

	BUDGET	FORECAST									
CRC FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	256,700	0	0	0	0	0	0	0	0	0	0

DWER Emergency Water Funding

The Shire anticipates receiving grant funding from Department Water and Environment Regulation to secure emergency water supplies.

The Plan contains the following grant allocations.

	BUDGET	FORECAST									
DWER GRANT FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	60,000	0	0	0	0	0	0	0	0	0	0

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Commonwealth/State Funding

The Shire anticipates receiving grant funding from the Commonwealth and State Government to assist fund the construction of an emergency evacuation centre.

The Plan contains the following grant allocations.

	BUDGET	FORECAST									
EVACUATION CENTRE GRANT FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	2,302,529	0	0	0	0	0	0	0	0	0	0

External Contributions

The Shire will receive funding from Tallison to fund the construction of a playground at Sandakan Park.

The Plan contains the following grant allocations.

	BUDGET	FORECAST									
EXTERNAL CONTRIBUTION FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	171,868	0	0	0	0	0	0	0	0	0	0

6.2.5 Borrowings

The Shire will be prudent and fiscally responsible when considering any proposals for new debt to deliver Council's objectives.

All new borrowings incorporated into the Long Term Financial Plan are based on a fixed interest rate over a term of between 10 and 20 years.

PURPOSE	YEAR RAISED	AMOUNT \$	LOAN TERM	TOTAL ANNUAL REPAYMENT
Evacuation Centre	2025-26	\$2,000,000	15	\$97,268

For further information on existing Borrowings, please see Section 9.3.7 of this Plan.

6.2.6 Reserves (Cash Backed)

Section 6.11 of the *Local Government Act 1995* allows a local government to set aside money for use for a purpose in a future financial year. The local government is to establish and maintain a reserve account for each such purpose.

The Shire has established the following reserve funds:

- Leave Reserve** - To be used to fund annual/long service/sick leave and redundancy requirements.
- Plant Replacement Reserve** - To be used for the purchase of items of plant including graders, trucks, utes, sedans, rollers, etc.
- Building Reserve** - To be used to fund future maintenance of Shire owned buildings including heritage buildings
- Community Housing Reserve** - to be used for the maintenance of northwest Housing Units in Forrest and Proctor Streets.
- Emergency Reserve** - for emergency situations during and outside working hours, for example trees on roads, minor flooding, car accidents and supply of services and materials deemed necessary in an emergency.
- Insurance Claims Reserve** - This reserve was established following the change to “All Properties Risk Policy” and the acceptance of a \$300 voluntary excess on all claims. Funds are to be utilised any year where insurance claims are excessive resulting in substantial increases in operating costs of facilities and/or services.
- Recreation Reserve** - To be used to fund improvements to the recreation facilities and grounds.
- Commercial Reserve** - To be used for future economic development, enhancement and promotion of the district.
- Bridges Reserve** - To be used to fund future requirements of bridge works.
- Aged Accommodation Reserve** - To be used to fund future requirements of aged accommodation.
- Road Contributions Reserve** - To be used to set aside contributions from developers for road development when required.
- IT Reserve** - To be used to fund future IT requirements.

- Civic Receptions Reserve** - To quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
- Unspent Grants Reserve** - To quarantine forward payment grants e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
- Unspent Community Grants Reserve** - For the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.
- Rylington Park Working Capital Reserve** - To be used to as working capital for the running and maintenance of the Rylington Park farm.
- Rylington Park Community Projects Reserve** - To be used for the community contribution only towards major community projects.
- Waste Reserve** - To be used to fund works required to the Shire's waste facilities including the transfer station.
- Co-Contributions Reserve** - To be used to fund co-contributions towards grants approved by Council.
- Rylington Park Scholarship Reserve** - To be used to fund scholarship payments relating to the Rylington Park Scholarship program.
- Asset Design and Development Reserve** - To be used to fund expenses relating to preparation of concept designs, final submission drawings, tender documentation and project management fees for new and renovation/refurbishment projects.
- Sandakan Reserve** - To be used to fund the refurbishment and upgrade of the Boyup Brook Sandakan memorial.
- Playground Reserve** - To be used to fund the renewal, replacement and maintenance of playground equipment and infrastructure.

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The table below details the reserve balances contained within the adopted budget for 2025-2026.

RESERVE NAME	OPENING BALANCE 01/07/2025	INTEREST	TRANSFER TO RESERVE	TRANSFER FROM RESERVE	CLOSING BALANCE 30/6/2026
Leave Reserve	37,344	1,269	0	0	38,613
Plant Replacement Reserve	386,424	13,134	50,000	0	449,558
Building Reserve	887,960	30,179	104,385	(512,000)	510,524
Community Housing Reserve	239,613	8,144	0	0	247,757
Emergency Reserve	13,938	474	0	0	14,412
Insurance Claim Reserve	16,986	577	0	0	17,563
Recreation Reserve	92,898	3,158	50,000	0	146,056
Commercial Reserve	504,420	17,144	0	(149,000)	421,564
Bridges Reserve	62,649	2,129	50,000	0	114,778
Aged Accommodation Reserve	36,216	1,231	0	0	37,447
Road Contributions Reserve	31,596	1,086	0	0	33,042
IT Reserve	148,362	5,042	25,000	0	178,404
Civic Receptions Reserve	18,739	637	0	0	19,376
Unspent Grants Reserve	89	3	0	0	92
Unspent Community Grants Reserve	137	5	0	0	142
Rylington Park Working Capital Reserve	258,271	8,778	0	0	267,049
Rylington Park Community Projects Reserve	558,873	8,995	0	(447,000)	130,868
Waste Reserve	20,825	708	10,000	0	31,533
Co-Contributions Reserve	136,362	5,314	100,000	0	261,676
Rylington Park Scholarship Reserve	6,743	229	6,500	0	13,474
Asset Design and Development Reserve	51,388	1,764	30,000	0	83,652
Sandakan Reserve	0	0	8,000	0	8,000
Playground Reserve	0	0	25,000	0	25,000
	3,530,335	120,000	458,885	(1,059,000)	3,050,580

Cash-backed reserves are projected to increase by \$5,496,735 to \$8,547,315 by 2035-36. Projected Cash Reserve balances over the life of the Plan are detailed in Appendix "3".

6.2.7 Budget Surpluses

Section 6.34 of the *Local Government Act 1995* restricts local governments on the surplus or deficit they are permitted to carry forward to not more than 110%, or not less than 90%, of the total budget deficiency to be made up from rates. The Shire, in 2025-26, budgeted for a surplus of \$0. In compiling this Long-Term Financial Plan, a similar 'balanced budget' approach has been used.

6.2.8 Capital Works Investments

The following table summarises the capital works program by Asset Class during the life of this Plan.

ASSET CLASS	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Buildings	5,373,516	252,500	67,215	227,814	151,485	576,000	198,070	186,000	30,000	50,000	25,000
Plant & Equipment	745,100	160,000	450,000	0	248,000	0	731,000	1,244,000	1,280,000	1,480,000	537,000
Furniture & Equipment	45,000	0	0	0	0	0	0	0	0	0	0
Roads	2,550,526	2,785,250	2,833,981	2,827,321	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038
Footpaths	0	32,000	48,000	30,000	45,760	37,440	50,000	0	52,000	0	70,000
Aerodromes	0	0	0	0	0	0	143,000	0	0	0	0
Drainage	0	0	0	43,160	0	0	0	0	0	0	0
Parks and Reserves/Recreation	457,966	0	0	15,000	0	0	0	0	0	0	0
Other	60,000	50,000	10,000	100,000	40,000	60,000	0	0	500,000	20,000	0
TOTAL	9,232,108	3,279,750	3,409,196	3,243,295	3,144,583	3,252,478	3,781,108	4,089,038	4,521,038	4,209,038	3,291,038

More comprehensive detail on the forecast capital works over the life of this plan is attached at Appendix "2".

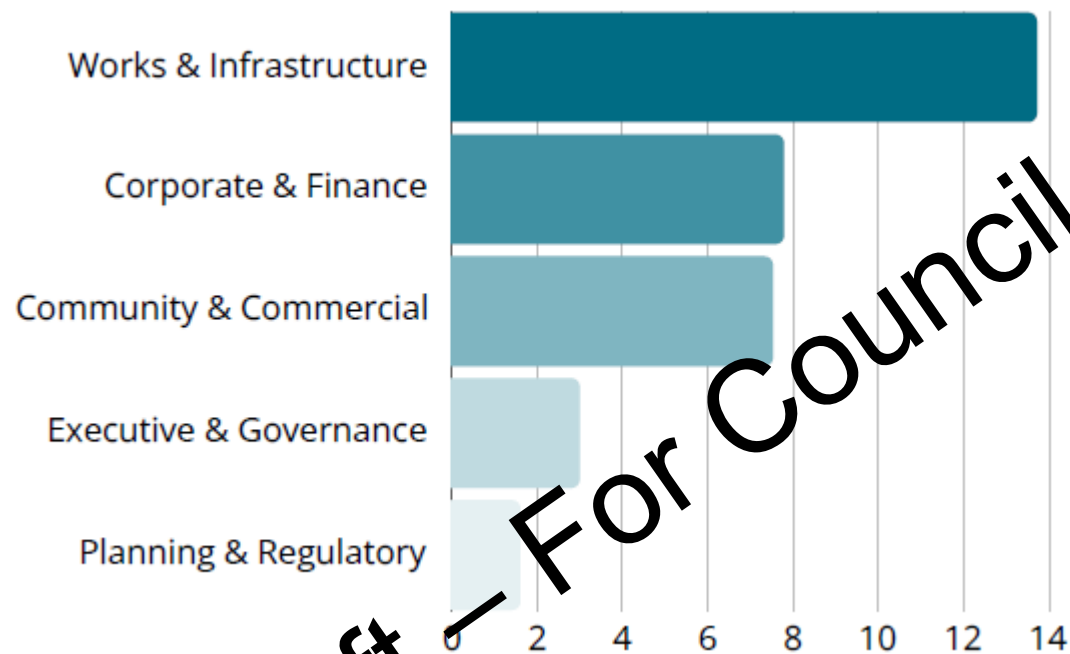
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7.0 WORKFORCE PLANNING

The Shire's Workforce Plan ensures that the right people with the right skills are in the right place, at the right time, at the right cost. The Plan provides a disciplined approach for matching human resources with the anticipated needs of the local government.

7.1 CURRENT WORKFORCE DISTRIBUTION

The full time equivalent employee distribution across service areas is as follows.



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7.3 FORECAST GROWTH IN LABOUR COSTS

The labour costs forecasts are detailed below.

INDICATOR	FORECASTS				
	2025-26	2026-27	2027-28	2028-29	2029-30
Wage Price Index (WPI)	3.50%	4.00%	4.00%	4.25%	4.25%

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8.0 LONG TERM FINANCIAL PLAN ASSUMPTIONS

In preparing the Long-Term Financial Plan (LTFP), the 2025-26 Annual Budget has been used as the forecasting base, together with the following assumptions.

8.1 EXTERNAL INFLUENCES

- ⇒ Cost indices (i.e. Consumer Price Index (CPI), Local Government Cost Index (LGCI), and Wage Price Index (WPI);
- ⇒ Government grants from the Commonwealth and State governments.
- ⇒ Prevailing economic conditions impacting the financial markets for the investment and borrowing of funds; and
- ⇒ Demand for Shire services.

8.2 INTERNAL INFLUENCES

- ⇒ Budget surplus/deficit for the 2025-26 financial year; and
- ⇒ Shire workforce requirements (i.e. staff turnover, employment contract negotiations, wages and salary increase).

8.3 ASSUMPTIONS

8.3.1 Cost Indices

8.3.1.1 Consumer Price Index

The projected Consumer Price Index (CPI) increases for the next 10 years are estimated as follows:

COST INDEX	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
CPI	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

The forecast CPI is to be utilised in the financial modelling of the following:

- ⇒ Revenues, excluding rates, specific grants, and interest on investments.

8.3.1.2 Local Government Cost Index

Indicative forecasts for the Local Government Cost Index (LGCI) are detailed below:

COST INDEX	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
LGCI	2.80%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%

9.3.2.3 Wage Price Index and Enterprise Bargaining Agreement

Salary and wages increase over the life of the Plan have been estimated as follows:

COST INDEX	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Wage Price Index	3.50%	4.00%	4.00%	4.25%	4.25%	4.25%	4.50%	4.50%	4.50%	4.75%

9.3.3 Rates

9.3.3.1 Natural Growth

Additional rates levied through the development and subdivision of land may be measured by analysing the interim rates raised by the Shire in each financial year.

Natural growth has been estimated as follows:

COST INDEX	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Natural Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

9.3.3.2 Rate Increases

Projected rate increases over the life of the Plan have been estimated as follows:

COST INDEX	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Rate Increases	7.0%	9.0%	9.0%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%

9.3.3.3 Interest Charges on Late Payment of Rates, Instalment Interest and Administration Fees

The Council for the 2025-26 Annual Budget adopted the following charges:

- ⇒ Interest on the late payment of rates 11.0%
- ⇒ Interest on instalment payments for rates 5.5%
- ⇒ Administration Fee per instalment \$5.30

9.3.4 Cash Investments

Section 6.2.2 of this Plan details Council's investment policy. The following cash interest rates have been used over the life of the Plan.

CASH RATES	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Cash Interest Rates	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

9.3.5 Fees and Charges

Section 6.2.3 details the forecasted increase of Council controlled fees and charges by an average of 3.0% per annum over the life of the Plan.

9.3.6 Grants

Please refer to Section 6.2.4 of this Plan for forecasts relating to grant funding.

9.3.7 Loan Borrowings

9.3.7.1 Current Borrowings

The Shires current loan borrowings are as follows:

LOAN NO.	PURPOSE	INTEREST RATE	TERM OF LOAN	EXPIRY DATE	YEARS REMAINING	PRINCIPAL OUTSTANDING 2025-2026
119	Evacuation Centre	5.33%	15 years	23/01/2041	15 Years	\$1,978,029

The loan repayments as disclosed in the debenture schedules have been incorporated into the financial modelling.

9.3.7.2 New Borrowings

Section 6.2.5 of this Plan details that no new loans are proposed over the life of the Plan.

Appendix 4 provides more details on the loan repayments over the life of this Plan.

9.3.8 Type and Range of Services

Section 3.2 of this Plan states that all current services will continue to be delivered for the life of this Plan.

9.3.9 Asset Renewal Funding Levels

Section 4.2 of this Plan details that the Shire has a ten-year estimated road asset renewal funding requirement of \$8,479,995, or \$847,998 per annum.

Further data needs to be collected to allow Council to develop an advanced understanding of its asset portfolio and accurately identify its renewal funding gap for each asset class and ensure there is alignment between the asset class funding gap and the renewal funding provided for in the Long-Term Financial Plan.

9.3.10 Balanced Budget Approach

The Long-Term Financial Plan has been prepared on the basis that either a balanced budget, or small surpluses, will be achieved for each year of the Plan if the Base Scenario is followed.

9.3.11 Cash Reserves

The Shire will continue to prudently manage its cash reserves to ensure that appropriate levels of funds are maintained to meet future commitments.

9.3.12 Depreciation

The Shire calculates depreciation on a straight-line basis and utilises the following depreciation periods.

ASSET CLASS	DEPRECIATION RATE
Buildings (Specialised)	8 to 89 years
Furniture and equipment	2 to 20 years
Plant and equipment	5 to 25 years
Roads	20 to 77 Years
Footpaths	75 to 85 Years
Drainage	40 to 80 Years
Bridges	60 to 90 Years
Recreation	10 to 85 Years
Other	10 to 85 Years

Whilst the financial modelling has incorporated the above rates of depreciation, it has not taken into account the impact of any revaluations of assets. More detail on depreciation allocations over the life of this plan can be found at Appendix “5”.

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10.0 RATIO ANALYSIS AND LONG-TERM SUSTAINABILITY

The ratios are an industry accepted measure of financial health. This section summarises the financial ratio results for this Plan

10.1 CURRENT LIQUIDITY RATIO

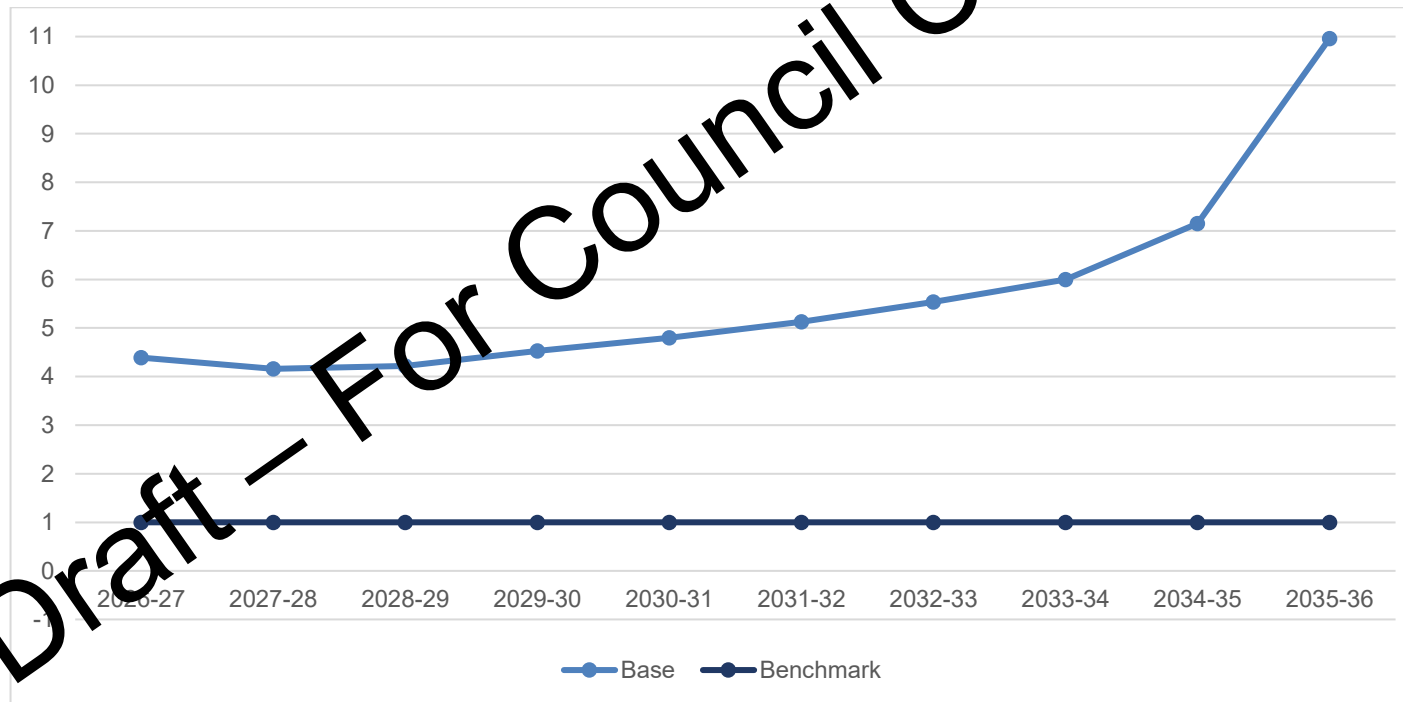
This is a measure of a local government's liquidity and its ability to meet its short-term financial obligations out of unrestricted current assets. It is measured as:

$$\frac{\text{Current Assets less Restricted Assets}}{\text{Current Liabilities less Current Liabilities associated with Restricted Asset}}$$

Target – Standard not met if ratio is lower than 1:1 (less than 100%)

Standard is met if ratio is greater than 1:1 (100% or greater)

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2034-35
Base	4.44	4.39	4.16	4.22	4.53	4.80	5.13	5.54	6.00	7.15	10.96



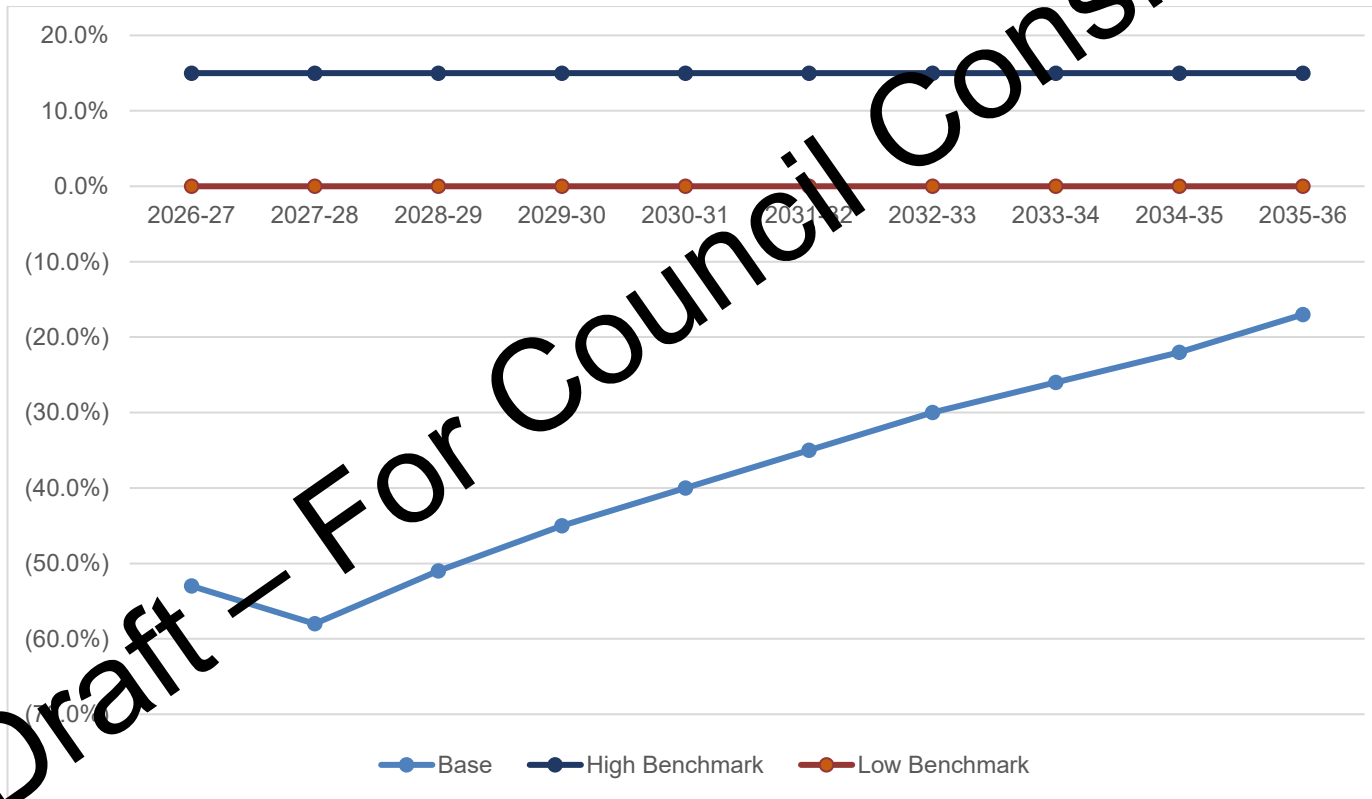
10.2 OPERATING SURPLUS RATIO

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. It is measured as:

$$\frac{\text{Operating Revenue (excludes only non-operating revenue not for asset renewal) less Operating Expenses}}{\text{Own Source Revenue}}$$

Target – Between 1% and 15% Basic Standard
Greater than 15% Advanced Standard

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	(77.0%)	(53.0%)	(58.0%)	(51.0%)	(45.0%)	(40.0%)	(35.0%)	(30.0%)	(26.0%)	(22.0%)	(17.0%)



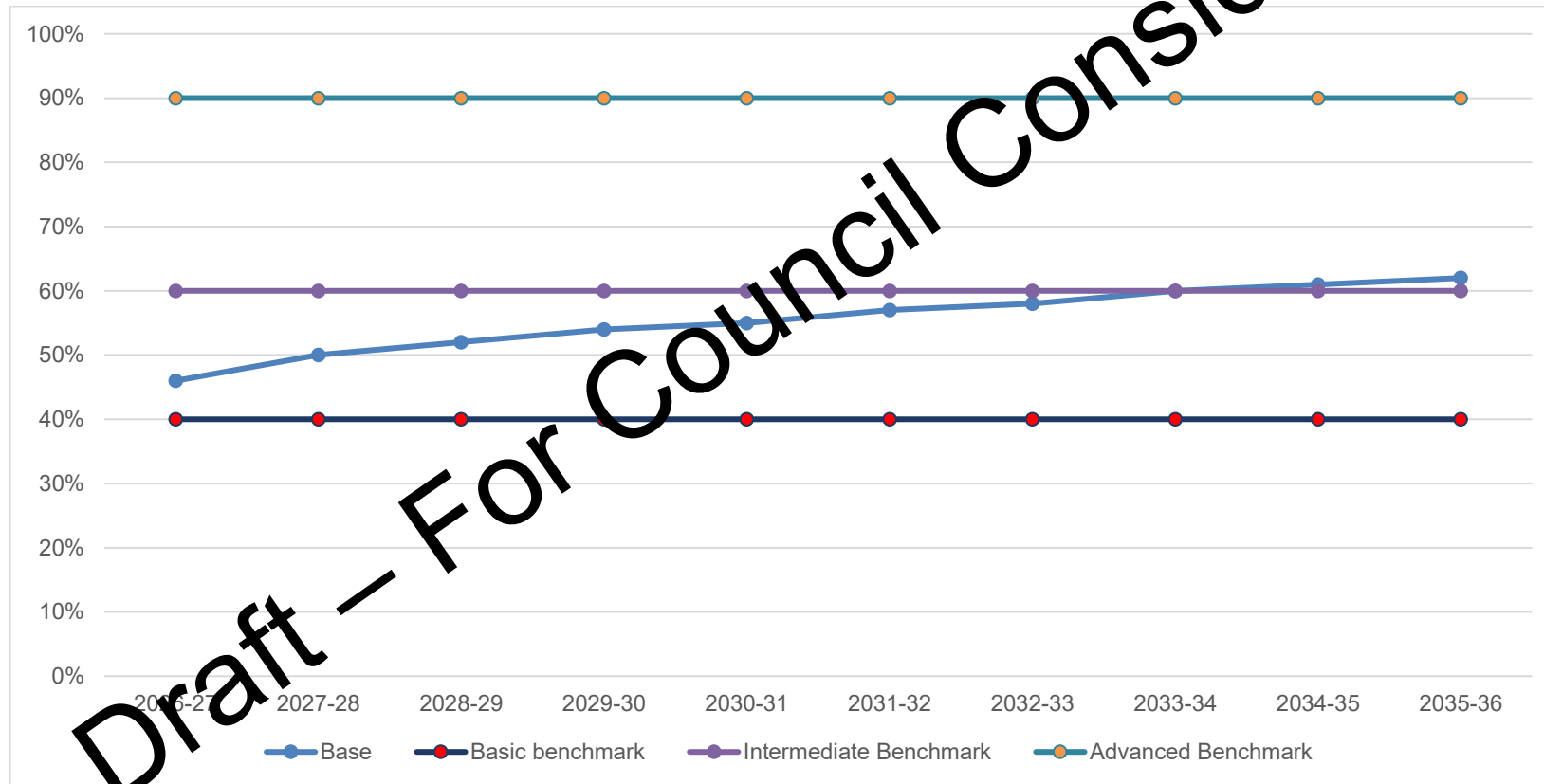
10.3 RATES COVERAGE RATIO

This is an indicator of a local government's dependence on rate revenue to fund its operations. It is measured as:

$$\frac{\text{Total Rates Revenue}}{\text{Total Operating Revenue}}$$

Target – greater than or equal to 60%

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	51%	46%	50%	52%	54%	55%	57%	58%	60%	61%	62%



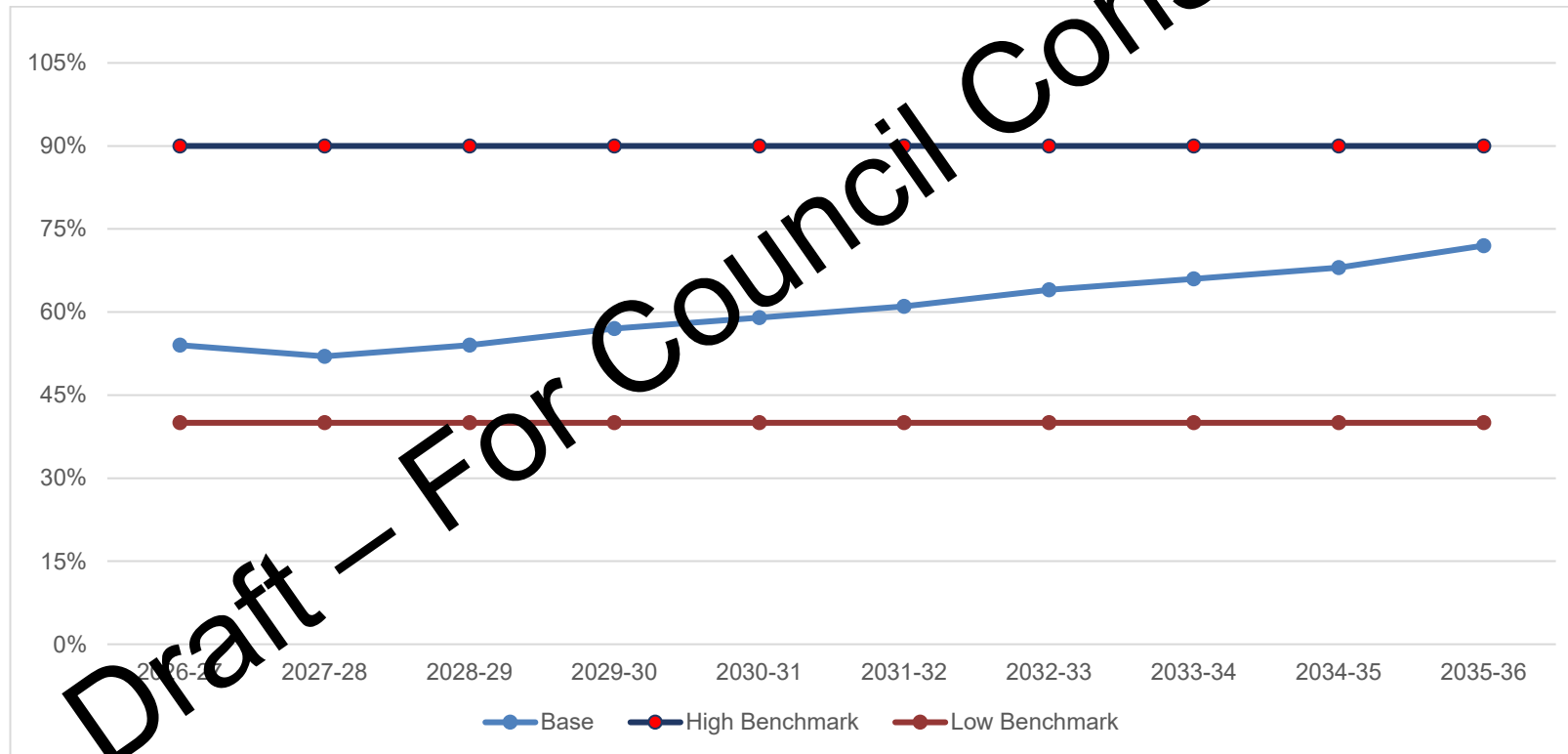
10.4 OWN SOURCE REVENUE COVERAGE RATIO

This is an indicator of a local government's ability to cover its costs through its own tax revenue effort. It is measured as:

$$\frac{\text{Own Source Revenue}}{\text{Total Expenses}}$$

Target – Between 40% to 60% Basic Standard
 Between 60% to 90% Intermediate Standard
 90% or greater Advanced Standard

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	51%	54%	52%	54%	57%	59%	61%	64%	66%	68%	72%



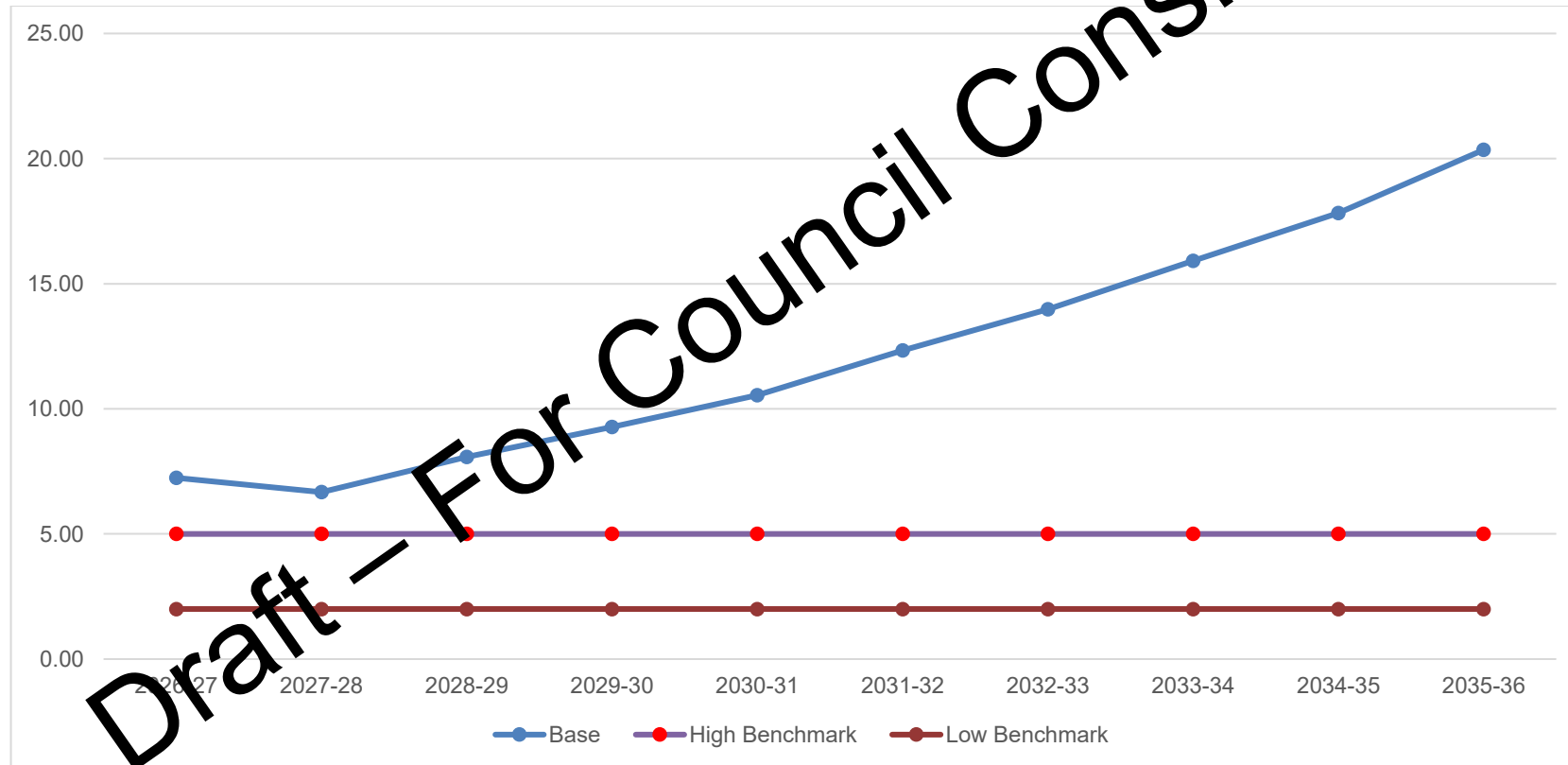
10.5 DEBT SERVICE COVER RATIO

This is an indicator of a local government's ability to produce enough cash to cover its debt payments. It is measured as:

$$\frac{\text{Operating Revenue less Operating Expenses excluding Interest Expense and Depreciation}}{\text{Principal and Interest Expense}}$$

Target – greater than or equal to 2 Basic Standard
Greater than 5 Advanced Standard

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	(4.10)	7.24	6.67	8.08	9.28	10.55	12.33	13.98	15.91	17.82	20.35



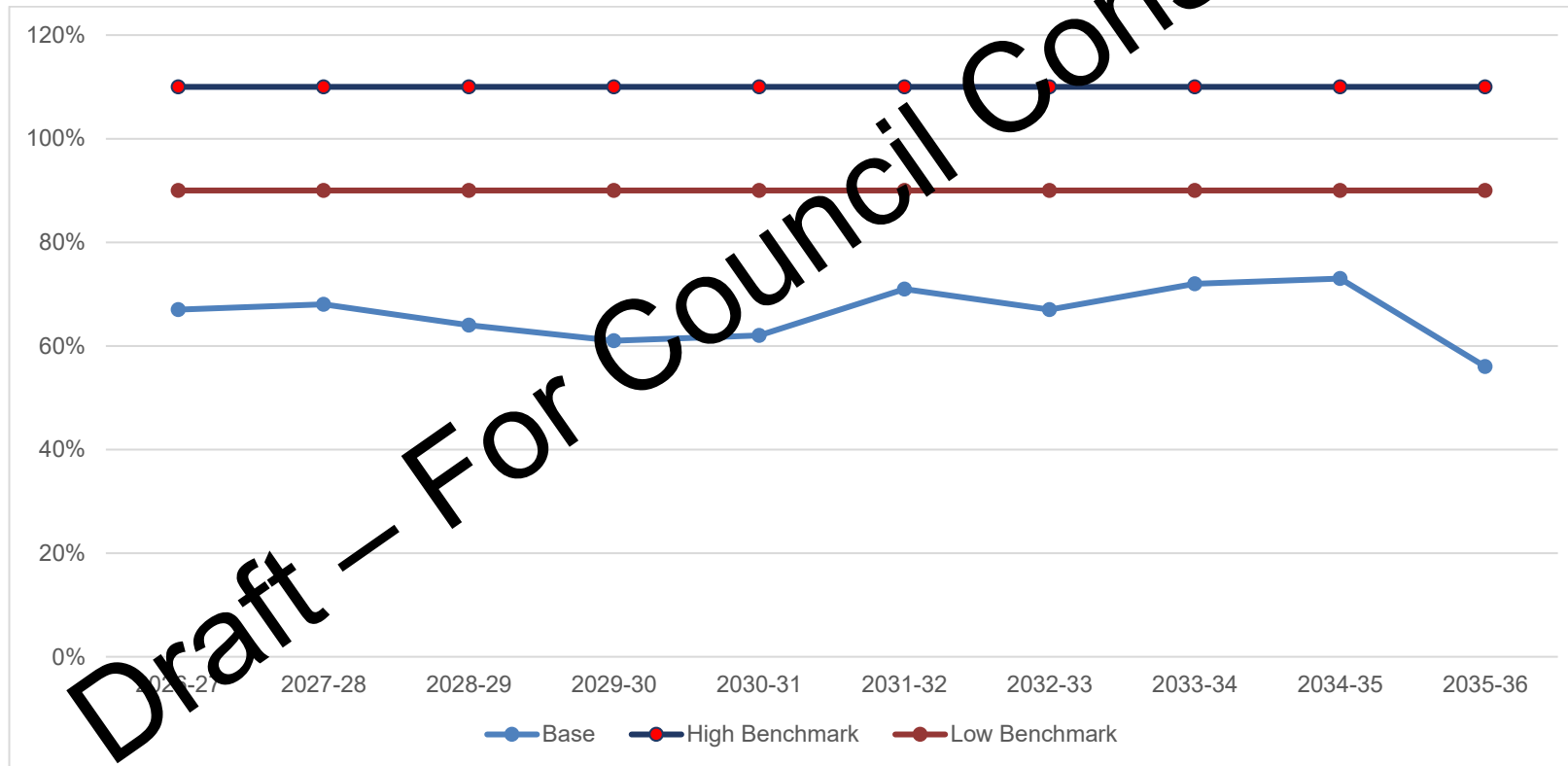
10.5 ASSET SUSTAINABILITY RATIO

This is an indicator of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is measured as:

$$\frac{\text{Capital Renewal Expenditure}}{\text{Depreciation Expense}}$$

Target – Standard is met if the ratio can be measured and is 90%
 Standard is improving if the ratio is between 90% and 110%

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	79%	67%	68%	64%	61%	62%	71%	67%	72%	73%	56%



10.6 ASSET CONSUMPTION RATIO

This ratio highlights the aged condition of a local government's physical assets. It is measured as:

$$\frac{\text{Depreciated Replacement Costs of Assets (Written Down Value)}}{\text{Current Replacement Costs}}$$

Target – Standard is met if the ratio can be measured and is 50% or greater
 Standard is improving if the ratio is between 60% and 75%

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	64%	63%	61%	60%	58%	57%	55%	54%	53%	51%	50%



10.7 ASSET RENEWAL FUNDING RATIO

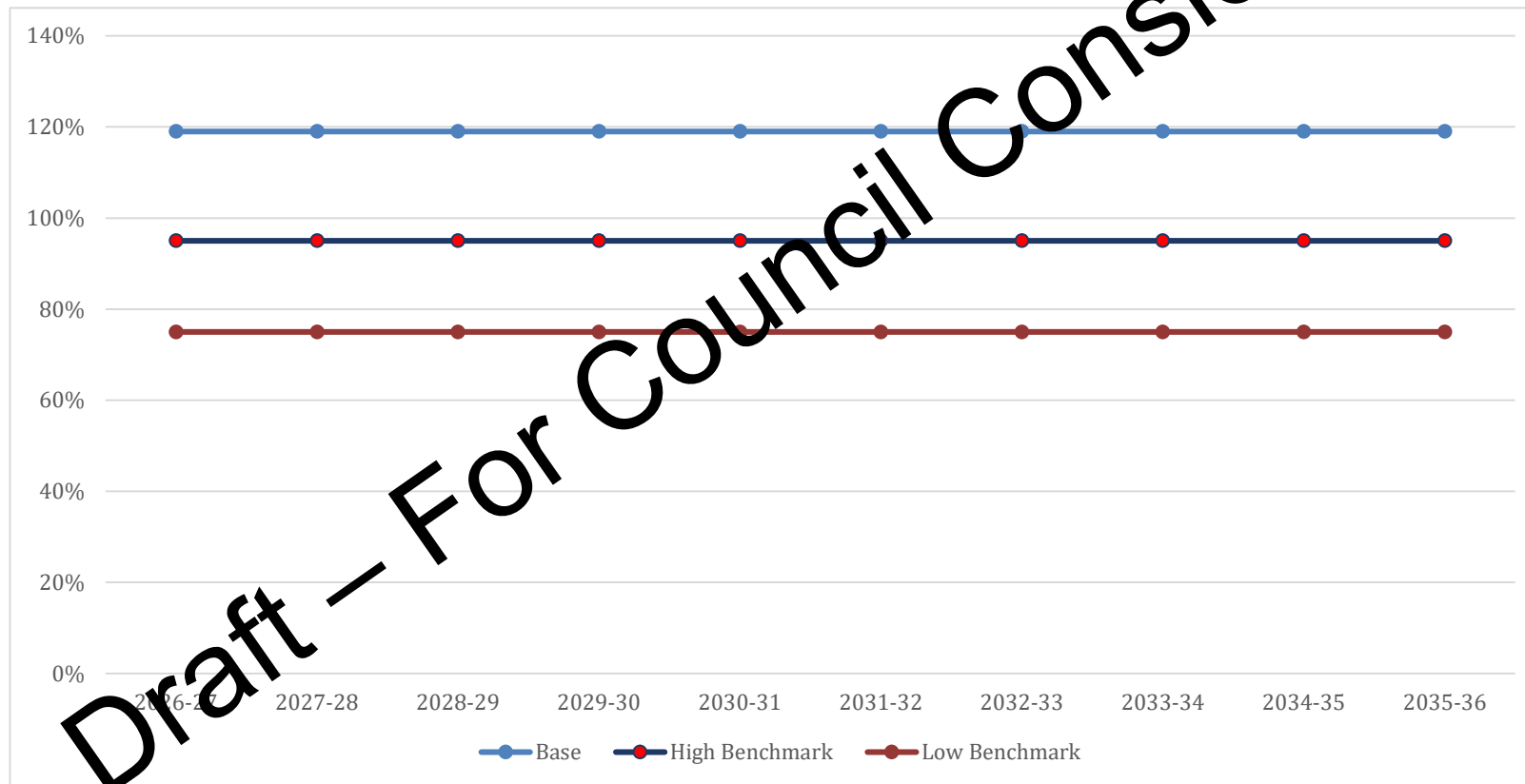
This ratio indicates whether the local government has the financial capacity to fund asset renewal at continued existing service levels. It is measured as:

$$\frac{\text{Net Present Value of Planned Renewal Expenditure}}{\text{Net Present Value of Asset Management Plan Projections}}$$

Target – Standard is met if the ratio is between 75% and 95%

Standard is improving if the ratio is between 95% and 105% and the ASR is between 90% to 100%, and the ACR is between 50% and 75%.

FORECAST	2025-26 to 2035-36
Base	119%



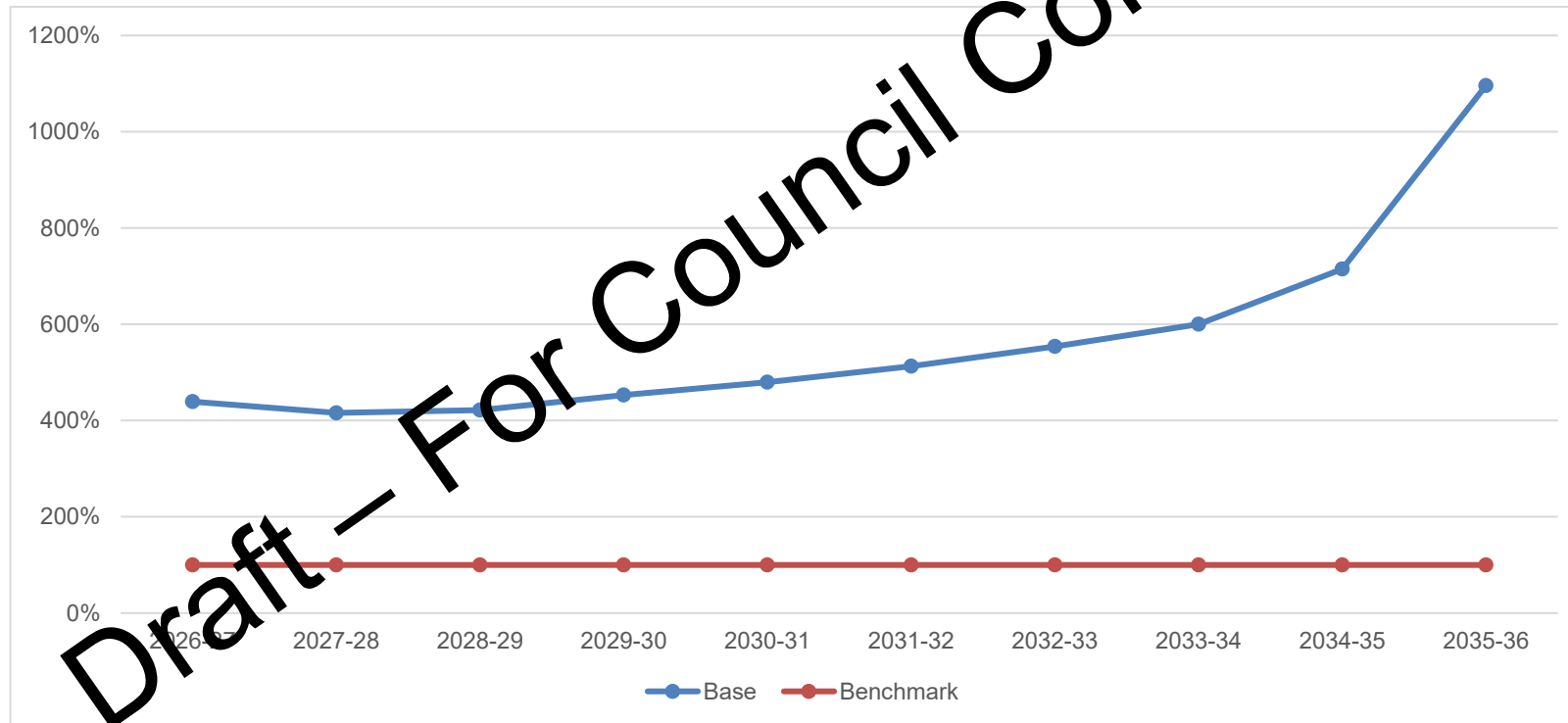
10.8 CURRENT RATIO

This is an indicator of a local government's ability to meet its short term financial obligations. It is measured as:

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

Target – greater than or equal to 100%

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	444%	439%	416%	422%	453%	480%	513%	554%	600%	715%	1096%



10.9 NET FINANCIAL LIABILITY RATIO

This is an indicator of a local government's level of debt to its operating revenue. It is measured as:

$$\frac{\text{Net Financial Liabilities}}{\text{Adjusted Operating Revenue}}$$

Target – greater than or equal to 30%

FORECAST	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Base	(21%)	(47%)	(50%)	(45%)	(44%)	(40%)	(36%)	(33%)	(29%)	(26%)	(22%)



10.10 SUMMARY

Projections show that over the next 10 years the Shire will require revenue from rates to grow at 9% per annum for the first 3 years and then at an average of 7% per annum to ensure that the majority of performance ratios continue to move towards the minimum benchmarks.

Whilst the base case will allow Council to achieve balanced budgets, further action will need to be taken to address infrastructure asset funding gaps, through increasing funding, and realigning planned renewal expenditure to match required renewal expenditure outlined in the Asset Management Plans once they are reviewed.

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11.0 RISK ASSESSMENT

Risk can be simply defined as the effect of uncertainty on the objectives of the Shire. When evaluating risks, the following issues⁴ must be understood –

1. An effect may be positive, negative or result in a deviation from the expected.
2. An objective may be financial, related to health and safety, or defined in other terms. In this case, we are examining risks related to financial objectives.
3. Risk is often described by an event, a change in circumstances, a consequence, or a combination of these and how they may affect the achievement of objectives.
4. Risk can be expressed in terms of a combination of the consequences of an event or a change in circumstances, and their likelihood.
5. Uncertainty is the state, even partial, of deficiency of information related to, understanding or knowledge of, an event, its consequences, or likelihood.

Risks are assessed using AS/NZS ISO 31000:2009 Risk Management – Principles and Guidelines. The following risk rating table has been utilised to categorise risks according to their rating and the potential action required.

RISK RATING					
Likelihood	Consequences				
	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	M	H	H	E	E
Likely	M	M	H	H	E
Possible	L	M	M	H	E
Unlikely	L	M	M	H	H
Rare	L	L	M	M	H

Risk Rating

Action Required

⁴ Department of Treasury and Finance, Government of South Australia.

L	Low Risk	Managed by Routine Procedures
M	Medium Risk	Planned Action Required
H	High Risk	Prioritised action required
E	Extreme Risk	Immediate corrective action required

The major risk factors in each of the financial models are:

- ⇒ Whether general purpose and local road grants increases will maintain pace within inflation be over the life of the Plan.

Risk Rating: Medium (Likelihood – Possible; Consequences – Moderate)

- ⇒ The ability of the Shire to secure grant funding and contributions for the capital projects detailed in the Plan.

Risk Rating: Extreme (Likelihood – Possible; Consequences – Major)

- ⇒ Potential expansion of services required by the community not included in the Plan.

Risk Rating: Medium (Likelihood – Possible; Consequences – Moderate)

- ⇒ Imposition of additional regulatory requirements by the Commonwealth and State Governments

Risk Rating: Medium (Likelihood – Possible; Consequences – Moderate)

Should external funding be reduced, not achieved, or delayed, when the timing of capital projects will need to be reviewed.

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12.0 FINANCIAL PROJECTIONS

The financial projections in this LTFP have been developed in a format that conforms to the *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards. This format has been chosen as it allows projections to feed into the statutory format of the Annual Budget and key performance measures into the LTFP to be compared with Annual Budgets and annual Financial Reports. The statutory schedules include:

- ⇒ Statement of Comprehensive Income.
- ⇒ Statement of Financial Position (Balance Sheet) and Equity Statement.
- ⇒ Statement of Cash Flows; and
- ⇒ Rate Setting Statement.

The Statement of Comprehensive income shows what is expected to happen during the year in terms of revenue, expenses, and other adjustments from all activities. The Plan shows deficits ranging from \$225k to \$582k over the 10 year forecast period.

The Statement of Financial Position is a snapshot of the expected financial position of the Shire at the end of the financial year. It reports what is expected to be owned (assets) and what is expected to be owed (liabilities). The bottom line "Net Assets" represents the net worth of the Council. The assets and liabilities are separated into current and non-current. Current means those assets or liabilities which will fall due in the next 12 months. Non-current refers to assets and liabilities that are recoverable or which fall due over a longer period than 12 months.

The Statement of Cash Flows shows what is expected to happen during the year in terms of cash. The net cash provided by operating activities shows how much cash is expected to remain after paying for the services provided to the community. This can be used to fund other activities such as capital works and infrastructure. The information in this statement assists in the assessment of the ability to generate cash flows and meet financial commitments as they fall due, including debt repayments.

The Closing Balance detailed in the Rate Setting Statement reveals the net surplus/deficit for each year. The surplus/deficit for each year has not been carried forward but rather represents funds that are available to fund additional expenditure or funds required by the Shire to deliver a balanced budget.

The Statements are supported by schedules for:

- ⇒ Capital works.
- ⇒ Cash reserves.
- ⇒ Loan repayment schedules; and
- ⇒ Depreciation calculations.

13.0 CONCLUSION – IMPLEMENTATION AND REVIEW OF THE LTFP

The Council will consider the content of the LTFP when preparing the Annual Budget for 2026-27 and subsequent years, and it is expected that adopted budgets will be closely aligned with the proposals in the LTFP and assumptions underpinning this.

A desktop review of the LTFP is to occur each year as budgets are prepared to account for performance information and changing circumstances.

The Council is confident that the LTFP will allow the Shire to set priorities within its resourcing capabilities to sustainably deliver the assets and services required by the community.

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**APPENDIX 1
BASE CASE SCENARIO MODEL
STATUTORY STATEMENTS**

COMPREHENSIVE INCOME STATEMENT BY FUNCTION/ACTIVITY

	FORWARD PROJECTIONS									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
EXPENDITURE										
General Purpose Funding	(172,972)	(178,349)	(184,836)	(210,056)	(199,571)	(207,687)	(216,172)	(225,023)	(254,562)	(244,502)
Governance	(399,613)	(401,953)	(421,829)	(426,759)	(448,213)	(454,584)	(477,583)	(485,212)	(509,890)	(519,257)
Law, Order, Public Safety	(655,963)	(677,686)	(700,919)	(725,644)	(751,261)	(779,083)	(808,479)	(839,072)	(874,483)	(904,389)
Health	(1,880,149)	(1,921,895)	(2,001,834)	(2,085,608)	(2,172,931)	(2,268,493)	(2,368,500)	(2,472,997)	(2,587,097)	(2,706,311)
Education & Welfare	(149,359)	(154,679)	(161,074)	(165,624)	(171,947)	(178,914)	(186,314)	(194,025)	(202,315)	(210,750)
Housing	(245,402)	(257,862)	(273,505)	(274,122)	(280,151)	(291,211)	(303,285)	(315,774)	(328,844)	(341,274)
Community Amenities	(571,008)	(590,805)	(613,759)	(631,092)	(653,098)	(676,696)	(701,416)	(727,043)	(754,198)	(781,990)
Recreation and Culture	(1,644,365)	(1,701,332)	(1,757,783)	(1,801,254)	(1,911,336)	(1,928,649)	(1,999,457)	(2,077,543)	(2,160,370)	(2,240,038)
Transport	(5,821,932)	(5,934,103)	(6,000,981)	(6,158,778)	(6,275,533)	(6,454,187)	(6,661,741)	(6,879,641)	(7,103,440)	(7,284,216)
Economic Services	(621,901)	(645,297)	(670,445)	(695,009)	(722,471)	(752,513)	(784,444)	(817,582)	(853,199)	(889,669)
Other Property and Services	(482,584)	(127,601)	(73,493)	(75,446)	(77,402)	(79,956)	(82,983)	(86,107)	(89,368)	(92,072)
Total Expenses	(12,645,247)	(12,591,562)	(12,860,458)	(13,249,392)	(13,663,914)	(14,071,937)	(14,553,252)	(15,120,021)	(15,714,766)	(16,214,468)
REVENUE										
General Purpose Funding	6,331,572	6,605,132	7,021,812	7,483,787	8,012,623	8,584,839	9,206,734	9,883,884	10,619,662	11,439,832
Governance	824	849	874	900	927	955	984	1,014	1,044	1,075
Law, Order, Public Safety	144,767	149,111	153,585	182,405	187,151	192,038	199,481	204,667	210,008	218,157
Health	1,139,406	1,173,588	1,208,796	1,245,060	1,282,412	1,320,884	1,360,511	1,401,327	1,443,367	1,486,669
Education & Welfare	0	0	0	0	0	0	0	0	0	0
Housing	118,828	124,059	126,767	129,555	132,428	136,400	139,447	142,587	145,820	149,151
Community Amenities	267,610	275,638	283,907	292,424	301,197	310,234	319,542	329,128	339,001	349,171
Recreation and Culture	69,718	71,809	73,962	76,181	78,468	80,822	83,246	85,743	88,314	90,964
Transport	286,934	290,471	294,064	297,713	301,420	305,186	309,012	312,900	316,850	320,864
Economic Services	148,053	152,497	157,073	161,785	166,638	171,636	176,785	182,089	187,551	193,179
Other Property and Services	628,364	40,655	41,836	43,156	44,464	45,813	47,203	48,635	50,114	51,637
Total Revenues	9,136,076	8,883,809	9,362,126	9,912,967	10,507,727	11,148,857	11,842,945	12,591,973	13,401,731	14,300,699
NET RESULT	(3,509,171)	(3,707,753)	(3,497,332)	(3,336,425)	(3,156,187)	(2,923,116)	(2,750,307)	(2,528,048)	(2,313,035)	(1,913,769)
BORROWING COST EXPENSE										
Law & Order	(103,686)	(98,743)	(93,532)	(88,037)	(82,243)	(76,134)	(69,692)	(62,900)	(55,739)	(48,188)
Housing	0	0	0	0	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0	0	0	0	0
Total Borrowing Costs	(103,686)	(98,743)	(93,532)	(88,037)	(82,243)	(76,134)	(69,692)	(62,900)	(55,739)	(48,188)
NON-OPERATING REVENUE										
Law, Order & Public Safety	0	0	0	0	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0	0	0	0	0
Transport	1,857,926	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
Economic Services	0	0	0	0	0	0	0	0	0	0
Total Non-Operating Revenue	1,858,026	1,900,097	1,900,097	1,731,814	1,731,814	1,731,814	1,731,814	1,731,814	1,731,814	1,731,814
PROFIT/(LOSS) ON SALE OF ASSETS										
Transport Profit	0	0	0	0	0	0	0	0	0	0
Transport Loss	0	0	0	0	0	0	0	0	0	0
Total Profit(Loss)	0	0	0	0	0	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,754,831)	(1,906,399)	(1,691,167)	(1,692,648)	(1,506,616)	(1,267,436)	(1,088,185)	(859,134)	(636,960)	(230,143)

COMPREHENSIVE INCOME STATEMENT BY NATURE & TYPE

	FORWARD PROJECTIONS									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE										
Rates	4,114,368	4,484,739	4,888,445	5,328,485	5,808,128	6,330,939	6,900,803	7,521,951	8,199,010	8,937,000
Specified Area Rates	0	0	0	0	0	0	0	0	0	0
Operating Grants/Subsidies/Contributions	2,294,700	2,320,429	2,346,498	2,372,914	2,419,210	2,466,646	2,515,254	2,565,067	2,616,117	2,668,440
Interest Earnings	295,216	179,384	173,147	175,679	185,746	195,099	205,973	219,332	235,353	273,240
Fees & Charges	1,766,767	1,820,849	1,873,874	1,952,702	2,008,958	2,067,914	2,130,095	2,191,479	2,254,798	2,322,669
Other Income	665,125	78,508	80,862	83,287	85,786	88,359	91,110	93,741	96,553	99,450
	9,136,176	8,883,909	9,362,826	9,913,067	10,507,827	11,148,957	11,843,055	12,592,073	13,401,831	14,300,799
EXPENSES										
Employee Costs	(4,273,625)	(4,392,170)	(4,531,130)	(4,718,995)	(4,914,782)	(5,120,995)	(5,352,919)	(5,586,679)	(5,842,559)	(6,110,390)
Materials & Contracts	(2,537,296)	(2,254,435)	(2,268,083)	(2,341,108)	(2,434,954)	(2,552,353)	(2,535,558)	(2,605,243)	(2,712,714)	(2,771,264)
Utilities	(230,568)	(244,363)	(261,468)	(279,768)	(299,357)	(321,313)	(342,733)	(366,722)	(392,392)	(419,860)
Depreciation on Non-Current Assets	(4,918,231)	(5,005,151)	(5,069,590)	(5,142,423)	(5,203,552)	(5,222,378)	(5,470,206)	(5,622,874)	(5,779,145)	(5,872,583)
Interest Expenses	(103,686)	(98,743)	(93,532)	(88,037)	(82,243)	(76,134)	(69,692)	(62,900)	(55,739)	(48,188)
Insurances	(375,469)	(393,171)	(420,691)	(450,137)	(481,650)	(515,365)	(551,438)	(590,040)	(631,345)	(675,543)
Other Expenditure	(310,059)	(302,272)	(309,496)	(316,961)	(324,619)	(332,466)	(340,398)	(348,463)	(356,611)	(364,828)
	(12,748,933)	(12,690,305)	(12,953,990)	(13,337,457)	(13,746,157)	(14,148,107)	(14,662,944)	(15,182,921)	(15,770,505)	(16,262,656)
Net Result	(3,612,757)	(3,806,396)	(3,591,164)	(3,424,390)	(3,238,330)	(2,999,150)	(2,819,899)	(2,590,848)	(2,368,674)	(1,961,857)
NON-OPERATING REVENUE										
Non-Operating Grants & subsidies	1,857,926	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
Profit on Asset Disposals	0	0	0	0	0	0	0	0	0	0
Loss on Asset Disposals	0	0	0	0	0	0	0	0	0	0
	1,857,926	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
TOTAL COMPREHENSIVE INCOME	(1,754,831)	(1,906,399)	(1,691,167)	(1,692,648)	(1,506,616)	(1,267,436)	(1,088,185)	(859,134)	(636,960)	(230,143)

Draft - For Council Consideration

STATEMENT OF FINANCIAL POSITION

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Current assets										
Unrestricted Cash and cash equivalents	195,163	195,163.04	195,165	195,164	195,159	195,152	195,151	195,150	195,156	195,163
Restricted Cash and cash equivalents	3,022,799	2,814,837.00	2,899,284	3,234,744	3,546,608	3,909,203	4,371,072	4,888,552	6,151,281	8,547,315
Trade and other receivables	470,332	470,332.00	470,332	470,332	470,332	470,332	470,332	470,332	470,332	470,332
Inventories	102,432	102,432.00	102,432	102,432	102,432	102,432	102,432	102,432	102,432	102,432
Biological Assets	287,531	287,531.00	287,531	287,531	287,531	287,531	287,531	287,531	287,531	287,531
Other assets	310,028	310,028.00	310,028	310,028	310,028	310,028	310,028	310,028	310,028	310,028
Total current assets	4,388,285	4,180,323	4,264,772	4,600,231	4,912,090	5,274,678	5,838,546	6,254,029	7,516,760	9,912,801
Non-current assets										
Trade and other receivables	70,717	70,717.00	70,717	70,717	70,717	70,717	70,717	70,717	70,717	70,717
Other Financial Assets	79,619	79,619.00	79,619	79,619	79,619	79,619	79,619	79,619	79,619	79,619
Property, plant and equipment	35,365,104	34,584,863.00	33,748,665	32,920,799	32,360,728	32,024,985	31,863,903	31,873,730	31,461,312	30,301,697
Infrastructure	125,110,149	124,150,334.00	123,166,136	121,917,761	120,607,657	119,256,578	117,802,472	116,346,809	114,786,120	113,241,690
RoU Assets	28,024	22,125.00	16,226	10,327	4,428	0	0	0	0	0
Total non-current assets	160,653,613	158,907,658.00	157,081,363	154,999,223	153,124,149	151,431,879	149,816,711	148,370,875	146,397,768	143,693,723
Total assets	165,041,898	163,087,981.04	161,346,135	159,599,454	158,035,239	156,706,557	155,553,257	154,624,904	153,914,528	153,606,524
Current liabilities										
Trade and other payables	394,156	394,156	394,156	394,156	394,156	394,156	394,156	394,156	394,156	394,156
Capital Grant Liabilities	0	0	0	0	0	0	0	0	0	0
Interest-bearing loans and borrowings	95,793	101,005	106,500	112,294	118,403	124,844	131,636	138,797	146,348	0
Provisions	510,149	510,149	510,149	510,149	510,149	510,149	510,149	510,149	510,149	510,149
Total current liabilities	1,000,098	1,005,310	1,010,805	1,016,599	1,022,708	1,029,149	1,035,941	1,043,102	1,050,653	904,305
Non-current liabilities										
Interest-bearing loans and borrowings	1,780,155	1,679,150	1,572,650	1,460,356	1,341,953	1,217,109	1,085,473	946,676	800,328	800,328
Provisions	148,719	195,944	247,320	299,786	354,481	411,638	471,367	533,783	599,164	667,651
Total non-current liabilities	1,928,874	1,875,094	1,819,970	1,760,142	1,696,434	1,628,747	1,556,840	1,480,459	1,399,492	1,467,979
Total liabilities	2,928,972	2,880,404	2,830,775	2,776,741	2,719,142	2,657,896	2,592,781	2,523,561	2,450,145	2,372,284
Net assets	162,112,926	160,206,527	158,515,360	156,822,712	155,316,096	154,048,660	152,960,475	152,101,341	151,464,380	151,234,237
Equity										
Retained surplus	55,684,452	53,986,015	52,210,401	50,182,293	48,363,813	46,733,782	45,183,728	43,807,114	41,907,424	39,281,247
Asset revaluation reserve	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675
Other reserves	3,022,799	2,814,837	2,899,284	3,234,744	3,546,608	3,909,203	4,371,072	4,888,552	6,151,281	8,547,315
Total equity	162,112,926	160,206,527	158,515,360	156,822,712	155,316,096	154,048,660	152,960,475	152,101,341	151,464,380	151,234,237

Draft - For Council Consideration

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Retained surplus										
Balance as at 1 July	57,411,502	55,684,452	53,986,015	52,210,401	50,182,293	48,363,813	46,733,782	45,183,729	43,607,114	41,907,424
Total comprehensive Income	(1,754,831)	(1,906,399)	(1,691,167)	(1,692,648)	(1,506,616)	(1,267,436)	(1,088,185)	(852,134)	(636,960)	(230,143)
Tfr Prior Yr Increment to Retained Surplus										
Transfer from /(to) reserves	27,781	207,962	(84,447)	(335,460)	(311,864)	(362,595)	(461,869)	(511,480)	(1,262,729)	(2,396,034)
Balance as at 30 June	55,684,452	53,986,015	52,210,401	50,182,293	48,363,813	46,733,782	45,183,729	43,607,114	41,907,424	39,281,247
Reserves - cash backed										
Balance as at 1 July	3,050,580	3,022,799	2,814,837	2,899,284	3,234,744	3,546,608	3,909,203	4,371,072	4,888,552	6,151,281
Transfer from /(to) retained surplus	(27,781)	(207,962)	84,447	335,460	311,864	362,595	461,869	517,480	1,262,729	2,396,034
Balance as at 30 June	3,022,799	2,814,837	2,899,284	3,234,744	3,546,608	3,909,203	4,371,072	4,888,552	6,151,281	8,547,315
Reserves - asset revaluation										
Balance as at 1 July	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675
Changes on revaluation of N/C Assets	0	0	0	0	0	0	0	0	0	0
Tfr Prior Yr Increment to Retained Surplus	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675	103,405,675
Total Equity	162,112,926	160,206,527	158,515,360	156,822,712	155,316,096	154,048,660	152,960,475	152,101,341	151,464,380	151,234,237

Draft – For Council Consideration

STATEMENT OF CASH FLOWS

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Cash Flows from operating activities										
EXPENDITURE										
Employee Costs	(4,227,206)	(4,343,895)	(4,480,804)	(4,666,529)	(4,860,087)	(5,071,938)	(5,293,190)	(5,524,263)	(5,777,778)	(6,041,903)
Materials & Contracts	(2,537,296)	(2,254,435)	(2,268,083)	(2,341,108)	(2,434,954)	(2,452,356)	(2,535,558)	(2,605,243)	(2,711,714)	(2,771,264)
Utilities	(230,568)	(244,363)	(261,468)	(279,768)	(299,357)	(320,313)	(342,733)	(366,777)	(392,992)	(419,860)
Insurance	(375,469)	(393,171)	(420,691)	(450,137)	(481,650)	(515,365)	(551,438)	(591,040)	(631,345)	(675,543)
Interest Expenses	(103,686)	(98,743)	(93,532)	(88,037)	(82,243)	(76,134)	(69,692)	(63,901)	(55,739)	(48,188)
Goods & Services Tax	0	0	0	0	0	0	0	0	0	0
Other	(310,059)	(302,272)	(309,496)	(316,961)	(324,619)	(332,466)	(340,322)	(348,463)	(356,611)	(364,828)
	(7,784,283)	(7,636,879)	(7,834,074)	(8,142,540)	(8,482,910)	(8,768,572)	(9,130,009)	(9,497,631)	(9,925,979)	(10,321,586)
REVENUE										
Rates	4,214,368	4,484,739	4,888,445	5,328,485	5,808,128	6,330,931	6,906,803	7,521,954	8,199,010	8,937,000
Operating Grants	2,294,700	2,320,429	2,346,498	2,372,914	2,419,210	2,466,666	2,515,254	2,565,067	2,616,117	2,668,440
Fees and Charges	1,766,767	1,820,849	1,873,874	1,952,702	2,008,958	2,067,914	2,130,005	2,191,479	2,254,798	2,322,669
Interest Received	295,216	179,384	173,147	175,679	163,746	159,099	205,973	219,832	235,353	273,240
Goods & Services Tax	0	0	0	0	0	0	0	0	0	0
Other	665,125	78,508	80,862	83,287	85,781	88,359	91,010	93,741	96,553	99,450
	9,236,176	8,883,909	9,362,826	9,919,068	10,507,927	11,148,957	11,843,045	12,592,073	13,401,831	14,300,799
Net Cash flows from Operating Activities	1,451,893	1,247,030	1,528,752	1,776,528	2,024,917	2,380,385	2,710,036	3,094,442	3,475,852	3,979,213
Cash flows from investing activities										
Payments										
Payment for Land and Buildings	(252,500)	(67,215)	(227,814)	(151,485)	(576,000)	(198,070)	(186,000)	(30,000)	(50,000)	(25,000)
Payment for Purchase of Plant and Equipment	(160,000)	(450,000)	0	(248,000)	0	(731,000)	(1,244,000)	(1,280,000)	(1,480,000)	(537,000)
Payment for Purchase of Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
Payment for Infrastructure Assets- Roads	(2,785,250)	(2,933,981)	(2,927,321)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)
Payment for Infrastructure Assets- Footpaths	(32,000)	(48,000)	(30,000)	(45,760)	(37,440)	(50,000)	0	(52,000)	0	(70,000)
Payment for Infrastructure Assets- Drainage	0	0	(43,160)	0	0	0	0	0	0	0
Payment for Infrastructure Assets - Recreation	0	0	(15,000)	0	0	0	0	0	0	0
Payment for Infrastructure Assets - Other	(50,000)	(10,000)	(100,000)	(40,000)	(60,000)	0	0	(500,000)	(20,000)	0
Receipts										
Proceeds from Sale of Assets	33,000	150,000	0	84,000	0	150,000	234,000	344,000	403,000	122,500
Contributions towards Development of Assets	1,857,926	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
Net cash flows from investing activities	(1,288,824)	(1,359,199)	(1,343,298)	(1,328,569)	(1,600,764)	(1,899,394)	(2,123,324)	(2,445,324)	(2,074,324)	(1,436,824)
Cash flows from Financing Activities										
Loan Repayments -Principal	(90,851)	(95,793)	(101,005)	(106,500)	(112,294)	(118,403)	(124,844)	(131,636)	(138,797)	(146,348)
Lease Liabilities - Principal	0	0	0	0	0	0	0	0	0	0
Proceeds from New Debentures	0	0	0	0	0	0	0	0	0	0
Net cash flows from financing activities	(90,851)	(95,793)	(101,005)	(106,500)	(112,294)	(118,403)	(124,844)	(131,636)	(138,797)	(146,348)
Net (decrease)/increase in cash held	72,218	(207,962)	84,449	335,458	311,859	362,588	461,868	517,482	1,262,731	2,396,041
Cash at the Beginning of Reporting Period	3,145,744	3,217,962	3,010,000	3,094,449	3,429,908	3,741,767	4,104,355	4,566,223	5,083,706	6,346,437
Cash at the End of Reporting Period	3,217,962	3,010,000	3,094,449	3,429,908	3,741,767	4,104,355	4,566,223	5,083,706	6,346,437	8,742,478

RATE SETTING STATEMENT

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
OPERATING REVENUE										
Ex-Gratia Rates & Write-offs	(880)	(880)	(880)	(880)	(880)	(880)	(880)	(880)	(880)	(880)
Operating Grants/Subsidies/Contributions	2,294,700	2,320,429	2,346,498	2,372,914	2,419,210	2,466,646	2,515,254	2,565,067	2,616,117	2,668,440
Interest Earnings	295,216	179,384	173,147	175,679	185,746	195,099	205,973	219,832	235,338	253,240
Fees & Charges	1,766,767	1,820,849	1,873,874	1,952,702	2,008,958	2,067,914	2,130,005	2,191,479	2,257,798	2,322,669
Other Income	665,125	78,508	80,862	83,287	85,786	88,359	91,010	93,741	96,533	99,450
TOTAL REVENUE	5,020,928	4,398,290	4,473,501	4,583,702	4,698,819	4,817,138	4,941,362	5,069,231	5,201,941	5,362,919
LESS OPERATING EXPENDITURE										
Employee Costs	(4,273,625)	(4,392,170)	(4,531,130)	(4,718,995)	(4,914,782)	(5,129,095)	(5,352,918)	(5,586,679)	(5,842,559)	(6,110,390)
Materials & Contracts	(2,537,296)	(2,254,435)	(2,268,083)	(2,341,108)	(2,434,954)	(2,452,356)	(2,535,558)	(2,605,243)	(2,712,714)	(2,771,264)
Utilities	(230,568)	(244,363)	(261,468)	(279,768)	(299,357)	(320,313)	(342,738)	(366,722)	(392,392)	(419,860)
Depreciation on Non-Current Assets	(4,918,231)	(5,005,151)	(5,069,590)	(5,142,423)	(5,208,552)	(5,322,378)	(5,470,206)	(5,622,874)	(5,779,145)	(5,872,583)
Interest Expenses	(103,686)	(98,743)	(93,532)	(88,037)	(82,243)	(76,140)	(69,692)	(62,900)	(55,739)	(48,188)
Insurances	(375,469)	(393,171)	(420,691)	(450,137)	(481,650)	(515,465)	(551,438)	(590,040)	(631,345)	(675,543)
Other Expenditure	(310,059)	(302,272)	(309,496)	(316,961)	(324,119)	(332,446)	(340,398)	(348,463)	(356,611)	(364,828)
TOTAL EXPENSES	(12,748,933)	(12,690,305)	(12,953,990)	(13,337,429)	(13,746,157)	(14,146,107)	(14,662,944)	(15,182,921)	(15,770,505)	(16,262,656)
Amount Attributable to Operating Activities	(7,728,005)	(8,292,015)	(8,480,489)	(8,753,727)	(9,047,338)	(9,330,969)	(9,721,582)	(10,113,682)	(10,568,564)	(10,899,737)
Operating Activities Excluded from Budget										
Movement in Employee Benefits (Non-current)	46,419	48,275	50,326	52,466	54,695	57,157	59,729	62,416	65,381	68,487
Depreciation Written Back	4,918,231	5,005,151	5,069,590	5,142,423	5,208,552	5,322,378	5,470,206	5,622,874	5,779,145	5,872,583
<i>Sub Total</i>	4,964,650	5,053,426	5,119,916	5,194,889	5,263,247	5,379,535	5,529,935	5,685,290	5,844,526	5,941,070
INVESTING ACTIVITIES										
Purchase Land										
Purchase Buildings	(252,500)	(67,215)	(227,614)	(151,485)	(576,000)	(198,070)	(186,000)	(30,000)	(50,000)	(25,000)
Purchase Plant and Equipment	(160,000)	(450,000)		(248,000)	0	(731,000)	(1,244,000)	(1,280,000)	(1,480,000)	(537,000)
Purchase Furniture and Equipment	0	0	0	0	0	0	0	0	0	0
Infrastructure Assets - Roads	(2,785,250)	(2,838,981)	(2,827,321)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)	(2,659,038)
Infrastructure Assets - Footpaths	(32,000)	(40,000)	(30,000)	(45,760)	(37,440)	(50,000)	0	(52,000)	0	(70,000)
Infrastructure Assets - Aerodromes	0	0	0	0	0	(143,000)	0	0	0	0
Infrastructure Assets - Drainage	0	0	(43,160)	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	0	0	0	0	0	0	0	0	0	0
Infrastructure Assets - Recreation	0	0	(15,000)	0	0	0	0	0	0	0
Infrastructure Assets - Other	(50,000)	(10,000)	(100,000)	(40,000)	(60,000)	0	0	(500,000)	(20,000)	0
Proceeds from Sale of Assets	133,000	150,000	0	84,000	0	150,000	234,000	344,000	403,000	122,500
Contributions for the Development of Assets	1,857,926	1,899,997	1,899,997	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714	1,731,714
Amount Attributable to Investing Activities	(1,288,824)	(1,359,199)	(1,343,298)	(1,328,569)	(1,600,764)	(1,899,394)	(2,123,324)	(2,445,324)	(2,074,324)	(1,436,824)
FINANCING ACTIVITIES										
Repayment of Debt - Loan Principal	(90,851)	(95,793)	(101,005)	(106,500)	(112,294)	(118,403)	(124,844)	(131,636)	(138,797)	(146,348)
Transfer to Reserves	(112,219)	(102,887)	(84,447)	(370,979)	(311,864)	(362,595)	(461,869)	(517,480)	(1,262,729)	(2,396,034)
Transfers From Reserves	140,000	310,849	0	35,519	0	0	0	0	0	0
Amount Attributable to Financing Activities	(63,070)	112,169	(185,452)	(441,960)	(424,158)	(480,998)	(586,713)	(649,116)	(1,401,526)	(2,542,382)
FUNDING SOURCES										
Loans	0	0	0	0	0	0	0	0	0	0
Opening Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0
Closing (Surplus)/Deficit	0	0	0	0	0	0	0	0	0	0
TO BE MADE UP FROM GENERAL RATES	(4,115,249)	(4,485,619)	(4,889,323)	(5,329,367)	(5,809,013)	(6,331,826)	(6,901,684)	(7,522,832)	(8,199,888)	(8,937,873)

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**APPENDIX 2
CAPITAL WORKS PROGRAM
BASE CASE SCENARIO MODEL**

CAPITAL WORKS PROGRAM – LAND & BUILDINGS

LAND AND BUILDINGS ITEM DESCRIPTION	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Law, Order & Public Safety											
Evacuation Centre	4,915,586	0	0	0	0	0	0	0	0	0	0
Health											
Medical Centre Renovations	100,000	0	0	11,853	0	0	80,000	0	0	0	0
5 Rogers Avenue House	65,000	0	58,000	0	25,000	0	25,000	0	0	0	0
Education & Welfare											
CRC Building Renewal Works	25,000	0	0	0	50,000	50,000	0	0	0	0	0
Housing											
1 Rogers Avenue Renewal Works	0	0	0	10,000	0	0	40,000	0	0	0	0
16A Forrest St Renewal Works	0	0	0	5,661	0	0	0	0	0	0	25,000
24A & B Proctor Street	0	0	0	0	0	0	0	86,000	0	0	0
7 Knapp Street Renewal Works	0	50,000	0	25,000	0	0	0	0	0	0	0
Boyup Brook Citizens Lodge	0	0	0	0	0	96,000	0	0	0	0	0
Recreation & Culture											
Tonebridge Hall Renewal Works	0	0	0	13,839	0	0	0	0	0	0	0
Dinnunp Hall Renewal Works	13,770	0	0	0	0	50,000	0	0	0	0	0
Wilga Hall Renewal Works	6,020	0	0	0	0	50,000	0	0	0	0	0
Kulikup Hall Renewal Works	10,710	0	0	0	0	50,000	0	0	0	0	0
Boyup Brook Town Hall Renewal Works	80,000	0	0	0	50,000	160,000	0	0	0	0	0
Swimming Pool Building Solar Upgrade	60,000	0	0	0	0	0	0	0	0	0	0
Swimming Pool Building Renewal Works	0	0	0	536	0	0	0	0	0	0	0
Museum Building Renewal Works	33,660	140,000	0	6,440	0	0	0	0	0	50,000	0
Craft Hut Renewal Works	0	0	0	19,188	0	0	0	0	0	0	0
Tennis club Building Renewal Works	50,000	0	0	7,824	0	50,000	0	0	0	0	0
Football Changerooms Renewal Works	0	0	0	8,991	0	0	0	0	0	0	0
Squash Courts Renewal Works	0	0	9,215	5,646	0	0	0	0	0	0	0
Basketball Shed Renewal Works	0	0	0	25,164	0	0	0	0	0	0	0
Pistol Club Renewal Works	0	0	0	10,706	0	0	0	0	0	0	0
Transport											
Depot Buildings Renewal Works	0	0	0	16,180	26,485	0	0	0	0	0	0
Economic Services											
Flaxmill Scratching Shed Renewal Works	0	0	0	20,160	0	0	0	0	0	0	0
Flaxmill Storage Shed Renewal Works	13,770	0	0	0	0	0	0	0	0	0	0
Flaxmill Cottage and Camp Kitchen Renewal Works	0	5,000	0	0	0	70,000	10,000	0	0	0	0
Visitors Centre Renewal Works	0	0	0	13,559	0	0	0	0	0	0	0
Other Property & Services											
Administration Building Renewal Works	0	50,000	0	13,070	0	0	43,070	50,000	30,000	0	0
Rylington Park House	0	7,500	0	5,297	0	0	0	0	0	0	0
TOTAL EXPENDITURE	5,373,516	252,500	67,215	227,814	151,485	576,000	198,070	186,000	30,000	50,000	25,000

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LAND & BUILDINGS FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Grant Funding	2,302,529										
Loan Borrowings	2,000,000										
Reserve Transfer	447,000										
Own Resources	623,987	252,500	67,215	227,814	151,485	576,000	198,070	186,000	30,000	50,000	25,000
TOTAL FUNDING	5,373,516	252,500	67,215	227,814	151,485	576,000	198,070	186,000	30,000	50,000	25,000

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CAPITAL WORKS PROGRAM – PLANT & EQUIPMENT

PLANT & EQUIPMENT ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Recreation & Culture											
Ride on Mower	60,000	0	0	0	0	0	0	0	0	0	0
Mounted Side by Side Spray Unit	60,000	0	0	0	0	0	0	0	0	0	88,000
Mower	0	60,000	0	0	0	0	0	0	0	0	0
Utility Replacement P238	0	50,000	0	0	0	0	0	0	0	0	65,000
Utility Tip Tray Replacement	0	0	0	0	0	0	70,000	0	0	0	0
Toro Mower P228	0	0	0	0	0	0	0	30,000	0	0	0
Toro Mower P230	0	0	0	0	0	0	0	0	22,000	0	0
Transport											
Replace Utility 1IGE220	0	0	0	0	0	0	6,000	0	0	0	0
Replace Utility P250	0	0	0	0	0	0	0	0	0	60,000	0
Replace Utility P193	0	0	0	0	0	0	0	0	0	60,000	0
Replace Utility BU031	0	50,000	0	0	0	0	0	0	0	0	0
Replace Utility 1ISP395	0	0	0	0	73,000	0	0	0	0	0	0
Replace Utility BU25237	0	0	0	0	75,000	0	0	0	0	0	0
Replace Utility BU25244	0	0	0	0	0	0	70,000	0	0	0	10,000
Replace Utility 1HGZ104	0	0	0	0	0	0	0	70,000	0	0	0
Replace Utility 1HGZ119	0	0	0	0	0	0	0	0	58,000	0	0
Replace Loader BU25321	135,000	0	0	0	0	0	0	0	320,000	0	0
Replace Mini Excavator	75,000	0	0	0	0	0	0	0	0	0	99,000
Replace Multi Tyred Roller P235	240,000	0	0	0	0	0	0	0	0	225,000	0
Replace Utility BU25464	60,000	0	0	0	0	0	0	0	60,000	0	0
Replace Utility P206	65,000	0	0	0	0	0	0	0	0	0	0
Replace Grader BU25029	0	0	40,000	0	0	0	0	0	0	0	0
Replace Prime Mover BU25256	0	0	0	0	0	0	300,000	0	0	0	0
Replace Drum Roller 1HQR824	0	0	0	0	0	0	215,000	0	0	0	0
Replace Prime Mover BU25334	0	0	0	0	0	0	0	280,000	0	0	0
Replace 4T truck BU25108	0	0	0	0	0	0	0	150,000	0	0	0
Replace 20T Excavator	0	0	0	0	0	0	0	120,000	0	0	0
Replace Track Loader	0	0	0	0	0	0	0	184,000	0	0	0
Replace Tractor BU6973	0	0	0	0	0	0	0	60,000	0	0	0
Replace Water Truck BU171	0	0	0	0	0	0	0	250,000	0	0	0
Replace Side Tipping Trailer BU7258	0	0	0	0	0	0	0	50,000	0	0	0
Replace Side Tipping Trailer 1TUW752	0	0	0	0	0	0	0	50,000	0	0	0
Replace Forklift P242	0	0	0	0	0	0	0	0	50,000	0	0
Replace Tip Truck P195	0	0	0	0	0	0	0	0	200,000	0	0
Replace Grader BU25655	0	0	0	0	0	0	0	0	450,000	0	0
Replace Truck BU25123	0	0	0	0	0	0	0	0	0	150,000	0
Replace wheel Lader P243	0	0	0	0	0	0	0	0	0	385,000	0
Replace Grader BU5363	0	0	0	0	0	0	0	0	0	480,000	0
Replace 4.5T Truck P246	0	0	0	0	0	0	0	0	0	120,000	0
Replace Backhoe BU25126	0	0	0	0	0	0	0	0	0	0	175,000
Other Property & Services											
Replace Cleaner Van	45,000	0	0	0	0	0	0	0	60,000	0	0
Replace ATV Sprayer	5,100	0	0	0	0	0	0	0	0	0	0
Replace Admin Vehicle	0	0	0	0	100,000	0	0	0	0	0	100,000
Replace Admin Vehicle P2	0	0	0	0	0	0	0	0	60,000	0	0
TOTAL EXPENDITURE	745,100	160,000	450,000	0	248,000	0	731,000	1,244,000	1,280,000	1,480,000	537,000

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PLANT & EQUIPMENT FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Proceeds from Sale of Plant	28,500	133,000	150,000	0	84,000	0	150,000	234,000	344,000	403,000	122,500
Plant Reserve Fund Transfers	0	0	0	0	0	0	0	0	0	0	0
Municipal Funds	716,600	27,000	300,000	0	164,000	0	581,000	1,010,000	936,000	1,077,000	414,500
TOTAL FUNDING	745,100	160,000	450,000	0	248,000	0	731,000	1,244,000	1,280,000	1,480,000	537,000

CAPITAL WORKS PROGRAM – ROAD INFRASTRUCTURE

ROADS ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Roads to Recovery Projects	673,125	799,340	841,411	841,411	673,128	673,128	673,128	673,128	673,128	673,128	673,128
Regional Road Group Projects	1,204,482	1,587,880	1,587,880	1,587,880	1,587,880	1,587,880	1,587,880	1,587,880	1,587,880	1,587,880	1,587,880
Municipal Fund											
Gravel Pit Rehabilitation	30,000	0	0	0	0	0	0	0	0	0	0
Gravel Sheeting projects	136,000	0	0	0	0	0	0	0	0	0	0
Winter Grading	506,919	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030	398,030
Car Parking Works	0	0	6,660	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	2,550,526	2,785,250	2,833,981	2,827,321	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038

ROADS & BRIDGES FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Roads to Recovery Grant Funding	673,128	799,340	841,411	841,411	673,128	673,128	673,128	673,128	673,128	673,128	673,128
Regional Road Group Grant Funding	785,000	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586	1,058,586
Municipal Funds	1,092,398	927,324	933,984	927,324	927,324	927,324	927,324	927,324	927,324	927,324	927,324
TOTAL FUNDING	2,550,526	2,785,250	2,833,981	2,827,321	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038	2,659,038

CAPITAL WORKS PROGRAM – FOOTPATHS INFRASTRUCTURE

FOOTPATHS ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Footpaths Project Works	0	32,000	48,000	30,000	45,760	37,440	50,000	0	52,000	0	70,000
TOTAL EXPENDITURE	0	32,000	48,000	30,000	45,760	37,440	50,000	0	52,000	0	70,000

FOOTPATHS FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Municipal Fund	0	32,000	48,000	30,000	45,760	37,440	50,000	0	52,000	0	70,000
TOTAL FUNDING	0	32,000	48,000	30,000	45,760	37,440	50,000	0	52,000	0	70,000

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CAPITAL WORKS PROGRAM – AIRSTRIP INFRASTRUCTURE

AIRPORT ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Airstrip Renewal Works	0	0	0	0	0	0	143,000	0	0	0	0
TOTAL EXPENDITURE	0	0	0	0	0	0	143,000	0	0	0	0

AIRPORT FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Other Grants	0	0	0	0	0	0	0	0	0	0	0
Municipal Fund	0	0	0	0	0	0	143,000	0	0	0	0
TOTAL FUNDING	0	0	0	0	0	0	143,000	0	0	0	0

CAPITAL WORKS PROGRAM – DRAINAGE INFRASTRUCTURE

DRAINAGE ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Drainage Renewals	0	0	0	43,160	0	0	0	0	0	0	0
TOTAL EXPENDITURE	0	0	0	43,160	0	0	0	0	0	0	0

DRAINAGE FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Other Grants	0	0	0	0	0	0	0	0	0	0	0
Municipal Fund	0	0	0	43,160	0	0	0	0	0	0	0
TOTAL FUNDING	0	0	0	43,160	0	0	0	0	0	0	0

CAPITAL WORKS PROGRAM – PARKS AND RESERVES INFRASTRUCTURE

PARKS & RESERVES ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Sandakan Playground Upgrade	457,966	0	0	0	0	0	0	0	0	0	0
Sandakan Park Landscaping Pioneer Lady Memorial	30,000	0	0	0	0	0	0	0	0	0	0
Swimming Pool Renewals - Pump	0	0	0	15,000	0	0	0	0	0	0	0
TOTAL EXPENDITURE	457,966	0	0	15,000	0	0	0	0	0	0	0

PARKS & OVALS FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Other Grants	171,868	0	0	0	0	0	0	0	0	0	0
Municipal Fund	286,098	0	0	15,000	0	0	0	0	0	0	0
TOTAL FUNDING	457,966	0	0	15,000	0	0	0	0	0	0	0

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CAPITAL WORKS PROGRAM – OTHER INFRASTRUCTURE

OTHER ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Recreation Ground Fencing	0	0	0	0	30,000	0	0	0	0	0	0
Hockey Pitch Return	0	0	0	40,000	0	0	0	0	0	0	0
Hockey Playground	0	0	0	0	0	0	0	0	100,000	0	0
War Memorial Landscaping	0	0	0	0	0	20,000	0	0	0	0	0
Replace Planter Boxes and rubbish bins Main Street	0	0	10,000	10,000	10,000	0	0	0	0	20,000	0
Flaxmill Fence and Water Supply	60,000	0	0	0	0	0	0	0	0	0	0
Visitors Centre Outdoor Seating	0	50,000	0	50,000	0	0	0	0	0	0	0
Visitor Centre Reticulation	0	0	0	0	0	40,000	0	0	0	0	0
TOTAL EXPENDITURE	60,000	50,000	10,000	100,000	40,000	60,000	0	0	500,000	20,000	0

OTHER FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2025-2026	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Other Grants	0	0	0	0	0	0	0	0	0	0	0
Municipal Fund	60,000	50,000	10,000	100,000	40,000	60,000	0	0	500,000	20,000	0
TOTAL FUNDING	60,000	50,000	10,000	100,000	40,000	60,000	0	0	500,000	20,000	0

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APPENDIX 3
BASE CASE SCENARIO MODEL
CASH RESERVES

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LEAVE RESERVE

Purpose - to be used to fund annual, long service leave and redundancy requirements.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	38,613	39,771	40,964	42,193	53,459	65,063	72,015	79,175	86,550	94,147
Transfer from Accumulated Surplus										
- Interest Earned	1,158	1,193	1,229	1,266	1,604	1,952	2,160	2,373	2,597	2,824
- Other Transfers	0	0	0	10,000	10,000	5,000	5,000	5,000	5,000	30,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	39,771	40,964	42,193	53,459	65,063	72,015	79,175	86,550	94,147	126,971

PLANT REPLACEMENT RESERVE

Purpose - to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	449,558	483,748	202,463	208,537	234,755	261,837	289,692	348,383	471,182	985,317
Transfer from Accumulated Surplus										
- Interest Earned	13,487	14,512	6,074	6,256	7,044	7,855	8,691	10,451	14,135	29,560
- Other Transfers	20,703	4,203	0	20,000	20,000	20,000	50,000	112,348	500,000	446,994
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	(300,000)	0	0	0	0	0	0	0	0
CLOSING BALANCE	483,748	202,463	208,537	234,793	261,837	289,692	348,383	471,182	985,317	1,461,871

BUILDING RESERVE

Purpose - to be used to fund future maintenance of shire owned buildings, including heritage buildings.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	511,524	385,840	386,566	398,163	469,589	542,495	615,966	758,041	875,782	1,247,131
Transfer from Accumulated Surplus										
- Interest Earned	15,316	11,575	11,597	11,945	14,088	16,275	18,479	22,741	26,273	37,414
- Other Transfers	0	0	0	95,000	58,818	57,196	123,596	95,000	345,076	600,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	(140,000)	(10,849)	0	(35,519)	0	0	0	0	0	0
CLOSING BALANCE	385,840	386,566	398,163	469,589	542,495	615,966	758,041	875,782	1,247,131	1,884,545

COMMUNITY HOUSING RESERVE

Purpose - to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	247,757	255,190	262,846	270,731	278,853	287,219	295,836	304,711	313,852	323,268
Transfer from Accumulated Surplus										
- Interest Earned	7,433	7,656	7,885	8,122	8,366	8,617	8,875	9,141	9,416	9,698
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	255,190	262,846	270,731	278,853	287,219	295,836	304,711	313,852	323,268	332,966

EMERGENCY RESERVE

Purpose - to be used to fund emergency situations outside working hours for example, trees on roads, minor flooding, car accidents and supply of services and materials

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	14,412	14,844	15,289	15,746	16,220	16,707	17,208	17,724	18,256	18,804
Transfer from Accumulated Surplus										
- Interest Earned	432	445	459	472	487	501	516	532	548	564
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	14,844	15,289	15,748	16,220	16,707	17,208	17,724	18,256	18,804	19,368

INSURANCE CLAIM RESERVE

Purpose - to be used to fund the excess on certain insurance claims.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	18,563	18,090	18,633	19,192	19,768	20,361	20,972	21,601	22,249	22,916
Transfer from Accumulated Surplus										
- Interest Earned	527	543	559	576	593	611	629	648	667	687
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	18,090	18,633	19,192	19,768	20,361	20,972	21,601	22,249	22,916	23,603

OTHER RECREATION RESERVE

Purpose - to be used to fund improvements to the recreation facilities and grounds.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	146,056	150,438	154,951	159,600	184,388	209,920	236,218	263,305	291,204	319,940
Transfer from Accumulated Surplus										
- Interest Earned	4,382	4,513	4,649	4,788	5,532	6,298	7,087	7,893	8,736	9,598
- Other Transfers	0	0	0	20,000	20,000	20,000	20,000	20,000	20,000	300,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	150,438	154,951	159,600	184,388	209,920	236,218	263,305	291,204	319,940	629,538

COMMERCIAL RESERVE

Purpose - to be used to fund future economic development, enhancement & promotion of the district.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	421,564	434,211	447,237	460,654	474,474	488,708	503,369	518,470	534,024	550,045
Transfer from Accumulated Surplus										
- Interest Earned	12,647	13,026	13,417	13,820	14,234	14,661	15,101	15,554	16,021	16,501
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	434,211	447,237	460,654	474,474	488,708	503,369	518,470	534,024	550,045	566,546

BRIDGES RESERVE

Purpose - to be used to fund future requirements of bridge work.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	114,778	118,221	121,768	125,421	159,184	193,960	229,779	266,672	304,672	443,812
Transfer from Accumulated Surplus										
- Interest Earned	3,443	3,547	3,653	3,763	4,776	5,819	6,893	8,000	9,140	13,314
- Other Transfers	0	0	0	30,000	30,000	30,000	30,000	30,000	130,000	500,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	118,221	121,768	125,421	159,184	193,960	229,779	266,672	304,672	443,812	957,126

AGED ACCOMMODATION RESERVE

Purpose - to be used to fund future requirements of aged accommodation.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	37,447	38,570	39,727	40,919	42,147	43,411	44,713	46,054	47,436	48,859
Transfer from Accumulated Surplus										
- Interest Earned	1,123	1,157	1,192	1,228	1,264	1,302	1,341	1,380	1,423	1,466
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	38,570	39,727	40,919	42,147	43,411	44,713	46,054	47,436	48,859	50,325

ROAD CONTRIBUTIONS RESERVE

Purpose - to set aside contributions from developers.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	33,042	34,033	35,054	36,100	37,169	38,255	39,359	40,482	41,623	42,782
Transfer from Accumulated Surplus										
- Interest Earned	991	1,021	1,052	1,083	1,114	1,145	1,177	1,209	1,241	1,273
- Other Transfers	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	100,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	34,033	35,054	36,106	42,189	48,455	54,909	61,556	68,403	75,455	177,719

IT/OFFICE EQUIPMENT RESERVE

Purpose - to be used to fund future IT requirements.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	176,404	183,756	189,269	194,947	200,705	206,544	212,463	218,462	224,541	230,700
Transfer from Accumulated Surplus										
- Interest Earned	5,352	5,513	5,678	5,848	6,174	6,509	6,854	7,210	7,576	7,954
- Other Transfers	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	183,756	189,269	194,947	205,795	216,969	228,478	240,332	252,542	265,118	278,072

CIVIC RECEPTIONS RESERVE

Purpose - to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	19,376	19,957	20,556	21,173	21,808	22,462	23,136	23,830	24,545	25,281
Transfer from Accumulated Surplus										
- Interest Earned	581	599	617	635	654	674	694	714	736	758
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	19,957	20,556	21,173	21,808	22,462	23,136	23,830	24,545	25,281	26,039

UNSPENT GRANTS RESERVE

Purpose - to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	92	95	98	104	104	107	110	113	116	119
Transfer from Accumulated Surplus										
- Interest Earned	3	3	3	3	3	3	3	3	3	4
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	95	98	101	104	107	110	113	116	119	123

UNSPENT COMMUNITY GRANTS RESERVE

Purpose - for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	142	146	150	155	160	165	170	175	180	185
Transfer from Accumulated Surplus										
- Interest Earned	4	4	5	5	5	5	5	5	5	6
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	146	150	155	160	165	170	175	180	185	191

RYLINGTON PARK WORKING CAPITAL RESERVE

Purpose - to be used to as working capital for the running and maintenance of the Rylington Park farm.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	267,049	275,060	283,312	291,811	300,565	309,582	318,869	328,435	338,288	348,437
Transfer from Accumulated Surplus										
- Interest Earned	8,011	8,252	8,499	8,754	9,017	9,287	9,566	9,855	10,149	10,453
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	275,060	283,312	291,811	300,565	309,582	318,869	328,435	338,288	348,437	358,890

RYLINGTON PARK COMMUNITY PROJECTS RESERVE

Purpose - to be used for the community contribution only towards major community projects.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	130,868	134,794	138,838	143,000	147,255	151,712	156,263	160,951	165,780	170,753
Transfer from Accumulated Surplus										
- Interest Earned	3,926	4,044	4,165	4,290	4,419	4,551	4,688	4,829	4,973	5,123
- Other Transfers	0	0	0	0	0	0	0	0	0	0
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	134,794	138,838	143,003	147,293	151,712	156,263	160,951	165,780	170,753	175,876

WASTE RESERVE

Purpose - to be used to fund works required to the Shire's waste facilities including the transfer station.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	32,533	32,479	33,453	34,457	44,991	55,841	67,016	78,526	90,382	102,593
Transfer from Accumulated Surplus										
- Interest Earned	946	974	1,004	1,034	1,350	1,675	2,010	2,356	2,711	3,078
- Other Transfers	0	0	0	9,500	9,500	9,500	9,500	9,500	9,500	100,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	32,479	33,453	34,457	44,991	55,841	67,016	78,526	90,382	102,593	205,671

CO-CONTRIBUTIONS RESERVE

Purpose - to be used to fund co-contributions towards grants approved by Council.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	261,676	269,526	277,612	285,940	334,518	364,554	425,491	488,256	552,904	619,491
Transfer from Accumulated Surplus										
- Interest Earned	7,850	8,086	8,328	8,578	10,036	10,937	12,765	14,643	16,587	18,585
- Other Transfers	0	0	0	40,000	20,000	50,000	50,000	50,000	50,000	50,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	269,526	277,612	285,940	334,518	364,554	425,491	488,256	552,904	619,491	688,076

RYLINGTON PARK SCHOLARSHIP RESERVE

Purpose - to be used to fund scholarship payments relating to the Rylington Park Scholarship program.

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	13,474	13,878	14,294	14,720	21,665	28,815	36,179	43,764	51,577	59,624
Transfer from Accumulated Surplus										
- Interest Earned	404	416	429	442	650	864	1,085	1,313	1,547	1,789
- Other Transfers	0	0	0	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	13,878	14,294	14,720	21,665	28,815	36,179	43,764	51,577	59,624	67,913

ASSET DESIGN AND DEVELOPMENT RESERVE

Purpose - to be used to fund expenses relating to preparation of concept designs, final submission drawings, tender documentation and project management fees for new and renovat

	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	86,652	86,162	88,747	91,409	99,151	107,126	115,340	123,800	132,514	141,489
Transfer from Accumulated Surplus										
- Interest Earned	2,510	2,585	2,662	2,742	2,975	3,214	3,460	3,714	3,975	4,245
- Other Transfers	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	86,162	88,747	91,409	99,151	107,126	115,340	123,800	132,514	141,489	150,734

SANDAKAN RESERVE										
Purpose - to be used to fund the refurbishment and upgrade of the Boyup Brook Sandakan memorial										
	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	8,000	8,240	16,487	16,982	25,491	26,256	35,044	36,095	45,178	46,533
Transfer from Accumulated Surplus										
- Interest Earned	240	247	495	509	765	788	1,051	1,083	1,355	1,396
- Other Transfers	0	8,000	0	8,000	0	8,000	0	8,000	0	8,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	8,240	16,487	16,982	25,491	26,256	35,044	35,095	45,178	46,533	55,929
PLAYGROUND RESERVE										
Purpose - to be used to fund the renewal, replacement and maintenance of playground equipment and infrastructure.										
	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	25,000	25,750	26,523	27,319	53,139	79,733	107,125	135,339	164,399	194,331
Transfer from Accumulated Surplus										
- Interest Earned	750	773	796	820	1,594	2,392	3,214	4,060	4,932	5,830
- Other Transfers	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	50,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	25,750	26,523	27,319	53,139	79,733	107,125	135,339	164,399	194,331	250,161
RECRUITMENT RESERVE										
Purpose - to be used to fund										
	PROPOSED ESTIMATES									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Opening Balance	0	0	0	0	5,000	5,150	15,305	25,764	36,537	47,633
Transfer from Accumulated Surplus										
- Interest Earned	0	0	0	0	150	155	459	773	1,096	1,429
- Other Transfers	0	0	0	5,000	0	10,000	10,000	10,000	10,000	10,000
Less Transfer to Accumulated Surplus										
-Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	0	0	0	5,000	5,150	15,305	25,764	36,537	47,633	59,062
TOTAL RESERVES	3,022,799	2,814,837	2,899,284	3,234,744	3,546,608	3,909,203	4,371,072	4,888,552	6,151,281	8,547,315

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**APPENDIX 4
BASE CASE SCENARIO MODEL
LOAN REPAYMENT SCHEDULES**

2025-2026 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.25	NEW LOANS 2025-2026	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety						
Evacuation Centre	119	0	2,000,000	40,000	33,200	1,966,800
Housing						
Staff House	115	9,026	0	400	9,026	0
Recreation & Culture						
Swimming Pool Bowl	114	16,419	0	729	16,419	0
		25,445	2,000,000	41,129	58,645	1,966,800

2026-2027 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.26	NEW LOANS 2026-27	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety						
Evacuation Centre	119	1,966,800		103,686	90,851	1,875,949
		1,966,800	0	103,686	90,851	1,875,949

2027-28 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.27	NEW LOANS 2027-28	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety						0
Evacuation Centre	119	1,875,949		98,743	95,793	1,780,156
		1,875,949	0	98,743	95,793	1,780,156

2028-29 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.19	NEW LOANS 2028-29	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety						0
Evacuation Centre	119	1,780,156		93,532	101,005	1,679,151
		1,780,156	0	93,532	101,005	1,679,151

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2029-30 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.29	NEW LOANS 2029-30	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety Evacuation Centre	119	1,679,151		88,037	106,500	1,572,651
		1,679,151	0	88,037	106,500	1,572,651

2030-31 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.30	NEW LOANS 2030-31	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety Evacuation Centre	119	1,572,651		82,243	112,294	1,460,357
		1,572,651	0	82,243	112,294	1,460,357

2031-32 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.31	NEW LOANS 2031-32	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety Evacuation Centre	119	1,460,357		76,134	118,403	1,341,954
		1,460,357	0	76,134	118,403	1,341,954

2032-33 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.32	NEW LOANS 2032-33	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety Evacuation Centre	119	1,341,954		69,692	124,844	1,217,110
		1,341,954	0	69,692	124,844	1,217,110

2033-34 LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.33	NEW LOANS 2033-34	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety Evacuation Centre	119	1,217,110		62,900	131,636	1,085,474
		1,217,110	0	62,900	131,636	1,085,474

2034-35						
LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.34	NEW LOANS 2034-35	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety Evacuation Centre	119	1,085,474		55,739	138,797	946,677
		0	0	0	0	0

2035-36						
LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.35	NEW LOANS 2035-36	INTEREST REPAYMENT	PRINCIPAL REPAYMENT	CLOSING BALANCE
Law, Order and Public Safety Evacuation Centre	119	946,677		48,188	146,348	800,329
		946,677	0	48,188	146,348	800,329

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APPENDIX 5
BASE CASE SCENARIO MODEL
DEPRECIATION SCHEDULES

Draft – For Council Consideration

**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2026-27**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/ Parks & Reserves	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	24,850,272	197,419	5,174,202	6,530,495	123,297,630	1,360,538	11,498,368	71,216,000	4,524,625	58,989	253,278,538
Assets Acquired during the year	0	252,500	0	160,000	50,000	2,785,250	32,000	0	0	0	0	3,279,750
Assets Disposed during the year	0	0	0	(133,000)	0	0	0	0	0	0	0	(133,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	25,102,772	197,419	5,201,202	6,580,495	126,082,880	1,392,538	11,498,368	71,216,000	4,524,625	58,989	256,425,288
Depreciation at the beginning of the year	0	(1,578,551)	(96,241)	(2,716,637)	(767,813)	(30,317,386)	(507,661)	(887,953)	(51,636,764)	(472,704)	(25,066)	(91,003,780)
Depreciation Expense Raised	0	(502,055)	(2,034)	(491,843)	(131,610)	(2,514,351)	(4,196)	(160,497)	(916,607)	(179,139)	(5,899)	(4,918,231)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(2,080,606)	(98,275)	(3,208,480)	(899,423)	(32,831,737)	(521,861)	(3,045,450)	(52,553,371)	(651,843)	(30,965)	(95,922,011)
Net Asset Values at the end of the year	4,570,000	23,022,166	99,144	1,992,722	5,681,072	93,251,143	870,677	8,452,918	18,662,629	3,872,782	28,024	160,503,277

**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2027-28**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/ Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	25,102,772	197,419	5,201,202	6,580,495	126,082,880	1,392,538	11,498,368	71,216,000	4,524,625	58,989	256,425,288
Assets Acquired during the year	0	67,215	0	450,000	10,000	2,833,981	48,000	0	0	0	0	3,409,196
Assets Disposed during the year	0	0	0	(150,000)	0	0	0	0	0	0	0	(150,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	25,169,987	197,419	5,501,202	6,590,495	128,916,861	1,440,538	11,498,368	71,216,000	4,524,625	58,989	259,684,484
Depreciation at the beginning of the year	0	(2,080,606)	(98,275)	(3,208,480)	(899,423)	(32,831,737)	(521,861)	(3,045,450)	(52,553,371)	(651,843)	(30,965)	(95,922,011)
Depreciation Expense Raised	0	(503,400)	(2,034)	(520,212)	(131,810)	(2,570,867)	(14,686)	(160,497)	(916,607)	(179,139)	(5,899)	(5,005,151)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(2,584,006)	(100,309)	(3,728,692)	(1,031,233)	(35,402,604)	(536,547)	(3,205,947)	(53,469,978)	(830,982)	(36,864)	(100,927,162)
Net Asset Values at the end of the year	4,570,000	22,585,981	97,110	1,772,510	5,559,262	93,514,257	903,991	8,292,421	17,746,022	3,693,643	22,125	158,757,322

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**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2028-29**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	25,169,987	197,419	5,501,202	6,590,495	128,916,861	1,440,538	11,498,368	71,216,000	4,524,625	58,989	259,684,484
Assets Acquired during the year	0	227,814	0	0	100,000	2,827,321	30,000	43,160	0	15,000	0	3,243,295
Assets Disposed during the year	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	25,397,801	197,419	5,501,202	6,690,495	131,744,182	1,470,538	11,541,528	71,216,000	4,539,625	58,989	262,927,779
Depreciation at the beginning of the year	0	(2,584,006)	(100,309)	(3,728,692)	(1,031,233)	(35,402,604)	(536,540)	(8,205,947)	(53,469,978)	(830,982)	(36,864)	(100,927,162)
Depreciation Expense Raised	0	(507,956)	(2,034)	(520,212)	(133,810)	(2,627,249)	(11,991)	(161,099)	(916,607)	(179,733)	(5,899)	(5,069,590)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(3,091,962)	(102,343)	(4,248,904)	(1,165,043)	(38,029,853)	(551,538)	(3,367,046)	(54,386,585)	(1,010,715)	(42,763)	(105,996,752)
Net Asset Values at the end of the year	4,570,000	22,305,839	95,076	1,252,298	5,525,452	93,714,329	919,000	8,174,482	16,829,415	3,528,910	16,226	156,931,027

**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2029-30**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	25,397,801	197,419	5,501,202	6,690,495	131,744,182	1,470,538	11,541,528	71,216,000	4,539,625	58,989	262,927,779
Assets Acquired during the year	0	151,485	0	248,000	40,000	2,659,038	45,760	0	0	0	0	3,144,283
Assets Disposed during the year	0	0	0	(84,000)	0	0	0	0	0	0	0	(84,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	25,549,286	197,419	5,665,202	6,730,495	134,403,220	1,516,298	11,541,528	71,216,000	4,539,625	58,989	265,988,062
Depreciation at the beginning of the year	0	(3,091,962)	(102,343)	(4,248,904)	(1,165,043)	(38,029,853)	(551,538)	(3,367,046)	(54,386,585)	(1,010,715)	(42,763)	(105,996,752)
Depreciation Expense Raised	0	(510,986)	(2,034)	(535,721)	(134,610)	(2,680,276)	(15,458)	(161,099)	(916,607)	(179,733)	(5,899)	(5,142,423)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(3,602,948)	(104,377)	(4,784,625)	(1,299,653)	(40,710,129)	(566,996)	(3,528,145)	(55,303,192)	(1,190,448)	(48,662)	(111,139,175)
Net Asset Values at the end of the year	4,570,000	21,946,338	93,042	880,577	5,430,842	93,693,091	949,302	8,013,383	15,912,808	3,349,177	10,327	154,848,887

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**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2030-31**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	25,549,286	197,419	5,665,202	6,730,495	134,403,220	1,516,298	11,541,528	71,216,000	4,539,625	58,989	265,988,062
Assets Acquired during the year	0	576,000	0	0	60,000	2,659,038	37,440	0	0	0	0	3,332,478
Assets Disposed during the year	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	26,125,286	197,419	5,665,202	6,790,495	137,062,258	1,553,738	11,541,528	71,216,000	4,539,625	58,989	269,320,540
Depreciation at the beginning of the year	0	(3,602,948)	(104,377)	(4,784,625)	(1,299,653)	(40,710,129)	(566,906)	(3,338,145)	(55,303,192)	(1,190,448)	(48,662)	(111,139,175)
Depreciation Expense Raised	0	(522,506)	(2,034)	(535,721)	(135,810)	(2,733,303)	(13,840)	(161,099)	(916,607)	(179,733)	(5,899)	(5,208,552)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(4,125,454)	(106,411)	(5,320,346)	(1,435,463)	(43,443,432)	(582,836)	(3,689,244)	(56,219,799)	(1,370,181)	(54,561)	(116,347,727)
Net Asset Values at the end of the year	4,570,000	21,999,832	91,008	344,856	5,355,032	93,618,826	970,902	7,852,284	14,996,201	3,169,444	4,428	152,972,813

**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2031-32**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	26,125,286	197,419	5,665,202	6,790,495	137,062,258	1,553,738	11,541,528	71,216,000	4,539,625	58,989	269,320,540
Assets Acquired during the year	0	198,070	0	731,000	143,000	2,659,038	50,000	0	0	0	0	3,781,108
Assets Disposed during the year	0	0	0	(150,000)	0	0	0	0	0	0	0	(150,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	26,323,356	197,419	6,246,202	6,933,495	139,721,296	1,603,738	11,541,528	71,216,000	4,539,625	58,989	272,951,648
Depreciation at the beginning of the year	0	(4,125,454)	(106,411)	(5,320,346)	(1,435,463)	(43,443,432)	(582,836)	(3,689,244)	(56,219,799)	(1,370,181)	(54,561)	(116,347,727)
Depreciation Expense Raised	0	(526,467)	(2,034)	(590,662)	(138,670)	(2,786,329)	(16,349)	(161,099)	(916,607)	(179,733)	(4,428)	(5,322,378)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(4,651,921)	(108,445)	(5,911,008)	(1,574,133)	(46,229,761)	(599,185)	(3,850,343)	(57,136,406)	(1,549,914)	(58,989)	(121,670,105)
Net Asset Values at the end of the year	4,570,000	21,671,435	88,974	335,194	5,359,362	93,491,535	1,004,553	7,691,185	14,079,594	2,989,711	0	151,281,543

**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2032-33**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	26,323,356	197,419	6,246,202	6,933,495	139,721,296	1,603,738	11,541,528	71,216,000	4,539,625	58,989	272,951,648
Assets Acquired during the year	0	186,000	0	1,244,000	0	2,659,038	0	0	0	0	0	4,089,038
Assets Disposed during the year	0	0	0	(234,000)	0	0	0	0	0	0	0	(234,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	26,509,356	197,419	7,256,202	6,933,495	142,380,334	1,603,738	11,541,528	71,216,000	4,539,625	58,989	276,806,686
Depreciation at the beginning of the year	0	(4,651,921)	(108,445)	(5,911,008)	(1,574,133)	(46,229,761)	(599,165)	(3,850,343)	(57,136,406)	(1,549,914)	(58,989)	(121,670,105)
Depreciation Expense Raised	0	(530,187)	(2,034)	(686,171)	(138,670)	(2,839,356)	(16,849)	(161,099)	(916,607)	(179,733)	0	(5,470,206)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(5,182,108)	(110,479)	(6,597,179)	(1,712,803)	(49,069,117)	(615,534)	(4,011,442)	(58,053,013)	(1,729,647)	(58,989)	(127,140,311)
Net Asset Values at the end of the year	4,570,000	21,327,248	86,940	659,023	5,220,692	93,311,217	988,204	7,530,086	13,162,987	2,809,978	0	149,666,375

**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2033-34**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	26,509,356	197,419	7,256,202	6,933,495	142,380,334	1,603,738	11,541,528	71,216,000	4,539,625	58,989	276,806,686
Assets Acquired during the year	0	30,000	0	1,280,000	500,000	2,659,038	52,000	0	0	0	0	4,521,038
Assets Disposed during the year	0	0	0	(344,000)	0	0	0	0	0	0	0	(344,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	26,539,356	197,419	8,192,202	7,433,495	145,039,372	1,655,738	11,541,528	71,216,000	4,539,625	58,989	280,983,724
Depreciation at the beginning of the year	0	(5,182,108)	(110,479)	(6,597,179)	(1,712,803)	(49,069,117)	(615,534)	(4,011,442)	(58,053,013)	(1,729,647)	(58,989)	(127,140,311)
Depreciation Expense Raised	0	(530,787)	(2,034)	(774,682)	(148,670)	(2,892,383)	(16,879)	(161,099)	(916,607)	(179,733)	0	(5,622,874)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(5,712,895)	(112,513)	(7,371,861)	(1,861,473)	(51,961,500)	(632,413)	(4,172,541)	(58,969,620)	(1,909,380)	(58,989)	(132,763,185)
Net Asset Values at the end of the year	4,570,000	20,826,461	84,906	820,341	5,572,022	93,077,872	1,023,325	7,368,987	12,246,380	2,630,245	0	148,220,539

**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2034-35**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/ Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	26,539,356	197,419	8,192,202	7,433,495	145,039,372	1,655,738	11,541,528	71,216,000	4,539,625	58,989	280,983,724
Assets Acquired during the year	0	50,000	0	1,480,000	20,000	2,659,038	0	0	0	0	0	4,209,038
Assets Disposed during the year	0	0	0	(403,000)	0	0	0	0	0	0	0	(403,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	26,589,356	197,419	9,269,202	7,453,495	147,698,410	1,655,738	11,541,528	71,216,000	4,539,625	58,989	284,789,762
Depreciation at the beginning of the year	0	(5,712,895)	(112,513)	(7,371,861)	(1,861,473)	(51,961,500)	(632,431)	(4,372,541)	(58,969,620)	(1,909,380)	(58,989)	(132,763,185)
Depreciation Expense Raised	0	(531,787)	(2,034)	(876,527)	(149,070)	(2,945,409)	(10,679)	(161,099)	(916,607)	(179,733)	0	(5,779,145)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(6,244,682)	(114,547)	(8,248,388)	(2,010,543)	(54,906,909)	(649,292)	(4,333,640)	(59,886,227)	(2,089,113)	(58,989)	(138,542,330)
Net Asset Values at the end of the year	4,570,000	20,344,674	82,872	1,020,814	5,442,952	92,791,501	1,006,446	7,207,888	11,329,773	2,450,512	0	146,247,432

**SHIRE OF BOYUP BROOK
DEPRECIATION SCHEDULE
2035-36**

Program	Land	Buildings	Furniture and Equip.	Plant and Equip.	Other	Roads	Footpaths	Drainage	Bridges	Recreation/ Parks &	RoU Asset	Total
	\$		\$	\$		\$	\$	\$				\$
Asset Balance at the beginning of the year	4,570,000	26,589,356	197,419	9,269,202	7,453,495	147,698,410	1,655,738	11,541,528	71,216,000	4,539,625	58,989	284,789,762
Assets Acquired during the year	0	25,000	0	537,000	0	2,659,038	70,000	0	0	0	0	3,291,038
Assets Disposed during the year	0	0	0	(122,500)	0	0	0	0	0	0	0	(122,500)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	4,570,000	26,614,356	197,419	9,683,702	7,453,495	150,357,448	1,725,738	11,541,528	71,216,000	4,539,625	58,989	287,958,300
Depreciation at the beginning of the year	0	(6,244,682)	(114,547)	(8,248,388)	(2,010,543)	(54,906,909)	(649,292)	(4,333,640)	(59,886,227)	(2,089,113)	(58,989)	(138,542,330)
Depreciation Expense Raised	0	(532,287)	(2,034)	(915,724)	(149,070)	(2,998,436)	(17,593)	(161,099)	(916,607)	(179,733)	0	(5,872,583)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(6,776,969)	(116,581)	(9,164,112)	(2,159,613)	(57,905,345)	(666,885)	(4,494,739)	(60,802,834)	(2,268,846)	(58,989)	(144,414,913)
Net Asset Values at the end of the year	4,570,000	19,837,387	80,838	519,590	5,293,882	92,452,103	1,058,853	7,046,789	10,413,166	2,270,779	0	143,543,387

1. About You

1. What best describes your connection to the Shire of Boyup Brook?

Please tick all that apply.

- Resident
- Ratepayer
- Business owner/operator
- Farmer/primary producer
- Employee within the Shire
- Volunteer/community group member
- Visitor
- Other: _____

2. Where do you live or have the strongest connection?

- Boyup Brook townsite
- Dinninup
- Kulikup
- Mayanup
- Tonebridge
- McAlinden
- Wilga
- Other: _____

3. What is your age group?

- Under 18
- 18–34
- 35–54
- 55–74
- 75 years and over
- Prefer not to say

2. Overall Satisfaction

4. Overall, how satisfied are you with the Shire of Boyup Brook's performance?

- Very satisfied
- Satisfied

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Area	Very satisfied	Satisfied	Neutral	Dissatisfied	Very dissatisfied	Unsure
Support for local business and economic growth	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protection of the natural environment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shire communication with the community	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Council leadership and decision-making	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4. Community Priorities

7. What should the Shire focus on most over the next four years?
Please select up to five.

- Roads and road safety
- Gravel road improvements
- Sport and recreation facilities
- Parks, playgrounds and public spaces
- Footpaths, trails and accessibility
- Town centre and streetscape improvements
- Housing and land availability
- Aged care, aged housing and support for older residents
- Youth activities and facilities
- Health and medical services
- Tourism and visitor accommodation
- Local business and economic development
- Waste and recycling improvements
- Water security
- Environmental protection and river areas
- Community events and volunteering
- Financial sustainability
- Better communication and consultation
- Other: _____

8. Of the priorities selected above, what are your top three?

5. Communication and Engagement

9. How do you usually receive information from the Shire?
Please tick all that apply.

- Shire website
- Facebook/social media
- Email
- Local newspaper
- Newsletter
- Council agendas/minutes
- Word of mouth
- Community noticeboards
- Direct contact with Shire staff or Councillors
- Other: _____

10. How would you prefer to receive information from the Shire?
Please tick all that apply.

- Shire website
- Facebook/social media
- Email updates
- SMS alerts
- Printed newsletter
- Local newspaper
- Community meetings
- Public notices
- Other: _____

6. Your Ideas

11. What is the Shire doing well?

12. What is one thing the Shire could improve?

13. What is one project, service or facility you believe should be a priority?

14. Do you have any other comments or suggestions?

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Optional Contact Details

You may provide your details if you are happy for the Shire to contact you about your feedback.

Name: _____

Phone: _____

Email: _____

I am happy for the Shire to contact me about my feedback.

Draft - For Council Consideration



LIONS CANCER INSTITUTE (INC.)

PH 08 9226 5251 FAX 08 9226 5253

P O BOX 1540, WEST PERTH, WA 6005

ABN 26 521 960 054 Email: LionsWA@LionsCancerInstitute.org.au

A project of Lions Clubs International in Western Australia.



“SPECIAL CHILDREN’S BIG DAY OUT”

Thank you for your interest in this worthy project. The Lions Cancer Institute is hosting the annual **SPECIAL CHILDREN’S BIG DAY OUT** which is a Red Carpet event at the Local Cinema Complex or Club, for LOCAL Sick, Handicapped and Severely Disabled Children in your community.

Being a Registered Charity, we have DGR status making any contribution 100% Tax Deductible.

This is an event that will benefit your community in two ways.

- ❖ **Firstly**, and most importantly, your support of these special children assures them an exceptional outing, guaranteed to bring joy to those in your local area who, through no fault of their own, are not always afforded the pleasures of a normal childhood.
- ❖ **Secondly**, and equally important funds raised from this event will be used to purchase and maintain our **Free Mobile Cancer Screening Unit**, the **Lions Cancer Screening** is a free service run by Lions Club Members & volunteers that travels around WA screening people for potential Cancer.

The “**SPECIAL CHILDRENS BIG DAY OUT**” is an event for Terminally Ill, Handicapped and Disabled Children in your local area and we are asking the local Businesses, on behalf of these special little ones, to put their support behind them. We are aiming to take over **5100 Special Needs Children** and carers out for a day to remember and we would be most grateful if you could support us by sponsoring one of the following groups from your local Special Schools.

12 Children \$1200

6 Children \$600

3 Children \$300

100% Tax Deductible

Supporters of 100 Children or more will entitle the company to display their banners and signs during the Event. Of course, we realize that it may not be within your means to assist with a group of this size, and we definitely need your help, so any support will be most greatly appreciated. Your help **WILL** make a difference.

This is your chance to give a little for the kiddies within your local area. Naturally, the Children will greatly appreciate any support

On behalf of the Lions Cancer Institute and the children, we thank you.

Kind Regards

Irena Field

These Special Little Children suffer with Autism, Cerebral Palsy, Leukemia, Downs Syndrome, Cystic Fibrosis, Spinal Bifida, and other serious illnesses please help so they can have a great fun day out

For your convenience we accept credit card. We will send a tax receipt

Sign: _____



Exp: ____/____

Amount \$ _____

CCV: _____

Company Name: _____ Phone: _____

Authorised by: _____

Postal Address: _____

Email Address: _____

Adam Jenkins

Arborist

Certificate IV in Horticulture
(AHC40410)

Certificate III in Horticulture
Arboriculture (RTF30203)

Adam Jenkins Tree Services Pty Ltd
ABN:28 693 478 643



Arborist Assessment Report and Recommendation

Sandakan Park, Boyup Brook Prepared 18.05.2026

This report provides assessment of the trees at Sandakan Park, Boyup Brook. Based on the structural integrity, health, and associated public safety risks, specific management recommendations are outlined below.

Summary of findings:

- **Imminent risk:** critical structural failures have been identified in Specimen 2 and Specimen 10 requiring immediate action. Isolation zones recommended in target zones of specimens until remedial action can be taken.
- **Removals recommended:** 17 specimens recommended for removals (including imminent risk specimens)
- **Retention with remedial action:** Specimen 16 allows for a preservation option via structural support systems.
- **Compliance rectification:** Specimens 17 through 22 exhibit severe defects resulting from historical non-compliant lopping.

These require remedial pruning to retain health and to comply with **AS 4373-2007**

- **Pruning/ weight reduction/ dead wood removal:** All remaining trees in park (not photographed) should be pruned for weight reduction and dead wood removal to ensure ongoing safety.

Please note All pruning should be carried out in accordance with **AS 4373-2007** and **Arboriculture Australia Minimum Industry Standard 308 (MIS308)**

Specimen ID	Tree Species	Key observations/ defects	Recommended action
1	River Red Gum (Eucalyptus camaldulensis)	Heavy unbalanced lean with elongated limbs	Removal
2	River Red Gum (Eucalyptus camaldulensis)	Elongated limbs in the upper canopy; overweight lateral branches	Risk of imminent failure. Immediate removal.
3	Wandoo (Eucalyptus Wandoo)	Bifurcated stems with tight included bark; heavy lean	Removal
4	Wandoo (Eucalyptus Wandoo)	Significant canopy decline	Removal
5A	Wandoo (Eucalyptus Wandoo)	Severe canopy decline; structural	Removal

		damage at base	
5B	Wandoo (Eucalyptus Wandoo)	Heavy lean; elongated limbs	Removal
6	Wandoo (Eucalyptus Wandoo)	Heavy lean; structural damage at base; canopy decline	Removal
7	Wandoo (Eucalyptus Wandoo)	Structural damage at base; severe amount of deadwood	Removal
8	Lemon-Scented Gum (Corymbia citriodora)	Completely dead	Removal
9	Jarrah (Eucalyptus marginata)	90% dead; deemed unable to recover	Removal
10	Wandoo (Eucalyptus wandoo)	Tight included bark with an active split forming down the trunk	Risk of imminent failure. immediate removal
11	River Red Gum (Eucalyptus camaldulensis)	Severe heavy lean; leaning into neighboring tree/ being supported by neighboring tree.	Removal

		Suppressed by surrounding canopy.	
12A	Wandoo (<i>Eucalyptus wandoo</i>)	Structural damage/decay at base; elongated and overweight branches.	Removal
12B	Wandoo (<i>Eucalyptus wandoo</i>)	Structural damage/decay at base; elongated and overweight branches.	Removal
13	Jarraah (<i>Eucalyptus marginata</i>)	Mostly dead canopy; structural integrity declining	Removal
14	Tasmanian Blue Gum (<i>Eucalyptus globulus</i>)	White ant infestation; large, overweighted limbs; prone to sudden branch drop; high litter/debris profile	Removal
15	Lemon-Scented Gum (<i>Corymbia citriodora</i>)	Suppressed by close proximity to adjacent trees; canopy decline in upper crown	Removal

16	Kurrajong (Brachychiton populneus)	Co dominant stems with tight included bark and early-stage structural splitting visible at the union	Option A: Install structural bracing (through bolts) to arrest failure and retain. Option B: Removal
17-22	Various/mixed species	Severe structural defects caused by historical lopping/poor pruning practices. non compliant with AS 4373-2007 and Arboriculture Australia Minimum Industry Standard 308 (MIS308)	Remedial rectification pruning. Corrective cuts required to manage epicormic growth, encourage proper wound sealing and mitigate decay



1



2



3



4



5



6



7



8



9



10



11



12



13



14



15



16



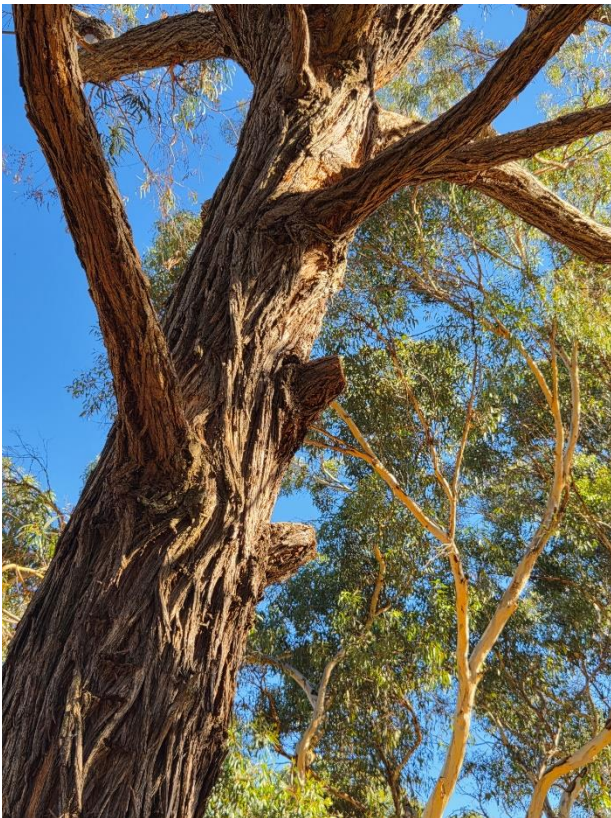
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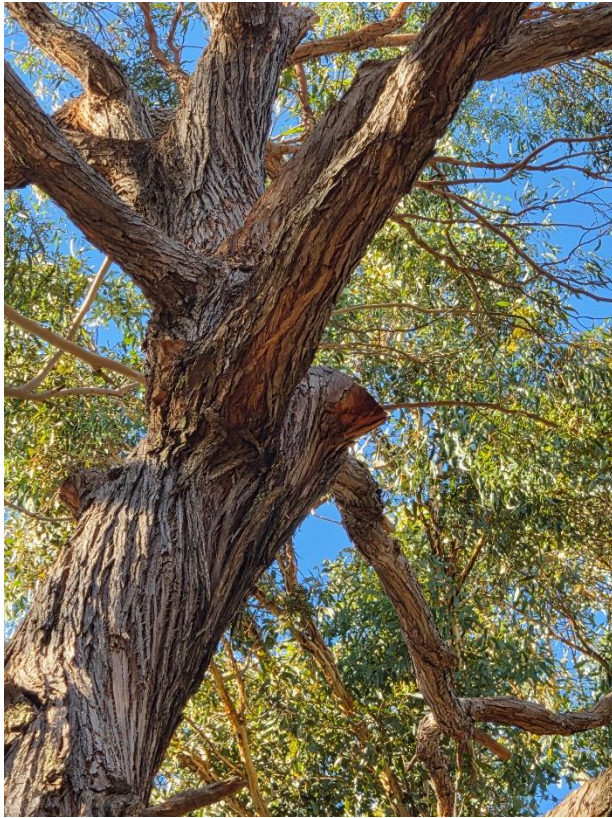
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22



Value of Membership with Warren Blackwood Alliance of Councils Shire of Boyup Brook

1. Purpose

This document outlines the value delivered to the Shire of Boyup Brook through membership of the Warren Blackwood Alliance of Councils (WBAC) since rejoining the Alliance in July 2021.

Membership of the Warren Blackwood Alliance of Councils enables the Shire of Boyup Brook to strengthen its voice with government, attract regional investment and deliver projects that would be difficult to achieve independently.

The WBAC is a voluntary regional organisation representing the Shires of:

- Boyup Brook
- Bridgetown–Greenbushes
- Donnybrook–Balingup
- Manjimup
- Nannup

The Alliance facilitates regional collaboration on issues extending beyond individual local government boundaries and strengthens the region's ability to advocate for investment, infrastructure and economic development opportunities.

Through WBAC, member councils work collectively on key regional priorities including economic development, tourism promotion, infrastructure advocacy, climate resilience and strategic planning, ensuring regional initiatives are coordinated and aligned with shared long-term goals.

Our Key Strategic Document: Warren Blackwood Sub-Regional Growth Plan

The Warren Blackwood Sub-Regional Growth Plan is one of the most important strategic documents guiding the future of the region. It outlines the long-term economic and social priorities of the Warren Blackwood area and provides a blueprint for sustainable development, investment attraction and regional prosperity.

Developed collaboratively by WBAC and its member Shires, the Growth Plan aligns with both regional and State development priorities and provides a clear framework for guiding infrastructure investment, economic diversification and community wellbeing across the region.

Importantly, the Growth Plan enables the region to present a coordinated and evidence-based case for investment, empowering member councils to advocate collectively for projects and initiatives that strengthen economic resilience and long-term sustainability.

Membership of WBAC enables the Shire of Boyup Brook to actively participate in the implementation and ongoing evolution of this regional vision.

2. Regional Advocacy and Representation

A core function of WBAC is to provide a coordinated regional voice to State and Federal Government on issues affecting the Warren Blackwood region.

Warren Blackwood Alliance of Councils: Regional Snapshot

- 5 Local Governments working collaboratively
- Population: approximately 23,800 residents
- Land area: over 15,000 km²
- Key industries: agriculture, horticulture, timber, mining and tourism
- Regional strategic framework: Warren Blackwood Sub-Regional Growth Plan

Advocating collectively provides significantly greater influence than individual councils acting alone and strengthens the region's ability to secure funding, infrastructure investment and policy support.

WBAC regularly engages with Ministers, Members of Parliament, State Government agencies and industry stakeholders to advocate for regional priorities and address issues impacting local communities.

WBAC also engages with the broader local government sector to share regional initiatives and strengthen collaboration across the South West. This included presenting to the WALGA South West Zone on the work of the Alliance, highlighting key regional projects, advocacy priorities and achievements across the Warren Blackwood region.

In addition to advocacy, WBAC also delivers regional initiatives and collaborative projects that support economic development, tourism growth and community resilience across the Warren Blackwood region.

Recent Key Advocacy Issues Relevant to Boyup Brook:

Forest Products Commission (FPC) Rates

One of the most significant advocacy issues currently being coordinated by WBAC is the cessation of rates payments by the Forest Products Commission (FPC) to local governments across the region.

WBAC has been coordinating a regional response on behalf of the affected councils, including:

- Coordinating a formal briefing and meeting with Minister Jackie Jarvis in January 2026 to outline the financial and community impacts and seek a resolution.
- Preparing briefing materials and policy advice outlining the legislative context and the impact of the decision on regional councils.
- Ongoing correspondence with the Minister requesting redirection of FPC rates-equivalent payments to the affected Shires and establishing a sustainable funding mechanism for future years.
- Working closely with the Member for Warren–Blackwood, Bevan Eatts, to ensure the issue has been raised and highlighted in State Parliament.
- Coordinating a regional media response, including television, radio and print interviews, to ensure communities are aware of the potential impacts on local services and infrastructure.
- WBAC has also supported member councils by coordinating a consistent regional advocacy position, developing key briefing and communication materials, and continuing engagement with government and regional stakeholders to progress a long-term solution.

The regional media response highlighted that the collective shortfall across affected councils is approximately \$325,000 for the 2025–26 financial year, forcing councils to consider reductions to services, community programs and infrastructure maintenance.

Through coordinating this response, WBAC has ensured Boyup Brook is part of a unified regional voice advocating for a fair and sustainable outcome for local governments and their communities.

Large Scale Pine Plantations

WBAC has advocated extensively regarding the expansion of large-scale pine plantations across the WBAC region, raising concerns about the potential economic, social and environmental impacts on local communities.

Key concerns raised by WBAC include:

- Loss of productive agricultural land
- Increased water demand and impacts on catchments
- Increased bushfire risk
- Impacts on rural communities and landscapes
- Additional pressure on local road infrastructure

These concerns relate to both the State Government’s planned expansion of the State pine plantation estate and significant private plantation investment proposals.

WBAC has raised these concerns directly with Ministers, government agencies and industry stakeholders and has supported community calls for proper planning processes, environmental assessments and community consultation.

Concerns regarding cumulative environmental impacts have also been referred to the Environmental Protection Authority (EPA) for consideration.

Water Security and Potable Water Supply

Water security remains a significant issue for the WBAC region, particularly in relation to supporting housing growth, population expansion and industrial development.

WBAC continues to engage with Ministers, the Water Corporation and relevant State Government agencies regarding the adequacy of potable water supplies within the Warren Blackwood Water Supply Scheme.

Concerns were highlighted following advice that the scheme is currently operating near capacity, which may limit the ability to support new housing developments.

This includes the proposed 500-lot residential development near Boyup Brook, which was expected to support regional workforce growth, including workers associated with the Greenbushes Lithium Mine.

WBAC advocacy actions including:

- Facilitating presentations from the Water Corporation to the WBAC Board
- Corresponding with Department of Water and Environmental Regulation (DWER) regarding water allocations and licensing
- Raising concerns regarding water allocations from the Scott River system
- Preparing a regional submission regarding the Water Corporation's application to increase groundwater abstraction from the Yarragadee Aquifer

Ensuring adequate water supply is critical to supporting regional housing development, economic growth and long-term community sustainability.

Telecommunications Connectivity

Reliable telecommunications remain a major challenge across many parts of the WBAC region.

WBAC has consistently raised concerns with State Government and telecommunications providers regarding mobile phone coverage and digital connectivity, particularly in rural and remote areas.

Improved telecommunications infrastructure supports:

- Rural businesses and agriculture
- Emergency services and disaster response
- Tourism and visitor safety
- Remote work and digital business opportunities

WBAC regularly engages with Telstra's Regional General Manager and other stakeholders to advocate for improved connectivity and to identify opportunities to improve coverage across the region.

Live Sheep Export Ban

WBAC advocated on the impacts of the live sheep export ban, highlighting potential economic consequences for regional farming communities including those in the Shire of Boyup Brook.

Advocacy actions included correspondence with:

- The Prime Minister

- The Federal Minister for Agriculture
- The Western Australian Minister for Agriculture

WBAC advocated for appropriate industry transition support and mental health support services for farmers, families and communities affected by the proposed changes.

Regional Food and Beverage Industry Promotion

WBAC coordinated regional participation in the Department of Primary Industries and Regional Development (DPIRD) Food and Beverage Capability Guide for Western Australia.

This ensured producers and businesses from the WBAC region were represented in the guide, helping promote the region's food and beverage sector to investors, buyers and industry stakeholders.

Western Australia Events Audit

WBAC acted as the regional contact for the Western Australian Events Audit, working with consultants and the South West Development Commission to ensure major events from across the Warren Blackwood region were included.

This helps ensure regional events are recognised in statewide tourism and investment planning.

Small-Scale Livestock Processing (Custom Kill Services)

WBAC worked with Ministers, local Members of Parliament and the Western Australian Meat Industry Authority following the decision by the Dardanup Butchering Company (DBC) to cease custom kill services for small producers at its processing facility.

The loss of this service significantly impacted a number of small-scale livestock producers across the region.

WBAC advocated for solutions to support affected producers and to explore options for maintaining small-scale processing capacity within the region.

3. Regional Projects and Initiatives Delivered Through WBAC

WBAC coordinates and delivers regional initiatives that would be difficult for individual councils to progress independently. By working collaboratively, member councils can develop projects that strengthen the regional economy, support tourism growth and improve regional connectivity.

Examples of regional initiatives coordinated or supported through WBAC include the following.

Southern Forests & Valleys Tourism Brand

WBAC leads the development and promotion of the Southern Forests & Valleys regional tourism brand, which markets the region collectively and promotes local towns, visitor experiences, food producers and tourism operators.

This unified regional brand allows smaller towns such as Boyup Brook to benefit from coordinated tourism marketing that would otherwise be difficult to achieve independently.

Boyup Brook is promoted through a range of regional marketing initiatives including:

- the Southern Forests & Valleys tourism website
- social media campaigns and digital marketing
- visitor itineraries and travel content
- tourism articles and destination imagery
- promotion of regional events and festivals

Boyup Brook's attractions, events and visitor experiences are featured prominently on the regional tourism website, helping increase awareness of the town among visitors planning trips to the region.

WBAC also works directly with the Boyup Brook Visitor Centre to support tourism promotion and marketing.

Support provided has included:

- assistance with imagery and content creation
- social media advice and marketing support
- promotion of tourism events
- development of promotional materials

WBAC hosts Boyup Brook tourism information on the Southern Forests & Valleys website, allowing the Visitor Centre to maintain a one-page website that directs visitors to regional accommodation, events, trails and visitor information.

Southern Forests & Valleys Heritage Festival

WBAC coordinates the Southern Forests & Valleys Heritage Festival, a regional program of heritage events, tours, exhibitions and workshops across multiple towns. The festival celebrates the region's history, culture and heritage, while supporting local businesses, tourism operators and community groups.

In 2025 the festival won the Heritage Tourism category at the Heritage Council of Western Australia Awards, recognising its success in promoting heritage tourism. WBAC has also been invited to present at the FACET Heritage Tourism Conference in April 2026, sharing insights on the development of the festival and the benefits of regional collaboration.

WBAC has supported the Shire of Boyup Brook in securing grant funding for festival activities over the past two years and promotes local events through the regional festival program. Boyup Brook activities are included in the festival booklet and promoted through both digital and print marketing campaigns, helping increase awareness and visitor participation.

WBAC Regional Climate Alliance

WBAC coordinates the Warren Blackwood Regional Climate Alliance and has developed a regional Climate Change Policy and Action Plan. The Plan consolidates climate change adaptation, mitigation, communication and advocacy activities across member local governments.

This regional approach supports coordinated climate planning while allowing individual councils to implement actions that are appropriate to their communities and local environments.

Actions within the plan that are relevant to the Shire of Boyup Brook include:

- improving energy efficiency in Shire facilities
- supporting bushfire mitigation and emergency preparedness
- improving water efficiency in parks and public spaces
- incorporating climate considerations into local planning and risk management processes
- contributing to regional initiatives to improve renewable energy opportunities and water security

By working through WBAC's Regional Climate Alliance, Boyup Brook benefits from shared expertise, coordinated advocacy and collaborative projects that strengthen the region's resilience to climate change.

WBAC Regional Trails Master Plan

WBAC successfully secured \$49,690 in funding through the Department of Local Government, Sport and Cultural Industries Community Trail Planning Grants Program to deliver the Warren Blackwood Regional Trails Strategy.

The strategy will provide a coordinated framework for the planning, development and management of trails across the five WBAC Shires, including the Shire of Boyup Brook.

The project includes a review of existing trails, stakeholder and community consultation, identification of priority trail opportunities, and the development of an implementation plan to guide future trail investment across the region.

The strategy will help identify opportunities to strengthen trail connectivity between towns, enhance recreation opportunities for local communities and support nature-based tourism across the WBAC region.

For the Shire of Boyup Brook, the strategy will help identify future trail opportunities and position priority projects for future funding and development, ensuring the Shire benefits from the region's growing focus on trail-based tourism and recreation.

Regional Collaboration and Project Development

In addition to specific projects, WBAC facilitates ongoing collaboration between member councils on a range of strategic initiatives, including:

- tourism development
- economic diversification opportunities
- regional infrastructure advocacy
- climate resilience initiatives
- regional planning and policy development

By coordinating these initiatives at a regional level, WBAC helps strengthen the economic sustainability, liveability and visibility of the Warren Blackwood region while ensuring smaller councils such as Boyup Brook benefit from regional expertise and collaborative project delivery.

4. Strategic Value of WBAC Membership to the Shire of Boyup Brook

Membership of WBAC provides the Shire of Boyup Brook with several key strategic benefits.

These include:

- Stronger regional advocacy with State and Federal Government
- Access to regional strategic planning and investment frameworks
- Shared project delivery capacity and expertise
- Greater access to regional funding opportunities and grant programs
- Tourism promotion through the Southern Forests & Valleys regional brand
- Collaboration with neighbouring councils on economic, environmental and infrastructure priorities

Another key benefit of WBAC membership is the ability to secure funding and investment for initiatives that may be difficult for individual councils to achieve independently. By working collaboratively, the five member Shires can develop stronger funding applications, demonstrate broader regional impact and deliver projects that benefit multiple communities across the WBAC region.

Through its membership of the Warren Blackwood Alliance of Councils, the Shire of Boyup Brook benefits from stronger regional advocacy, shared expertise and collaborative project delivery. This partnership enables the Shire to contribute to regional priorities while ensuring local communities benefit from coordinated planning, investment attraction and strategic initiatives across the region.

Facilitated Group Work

1. Strengths
2. Opportunities
3. Shared Services



Strengths

- Advocacy
- Agile – make decisions quickly
- Collaboration
- Delivering outcomes that we couldn't afford to do alone
- Brand and reputation
 - Have delivered projects
 - Grants achieved outcomes
- Local knowledge
- One point of contact for state and federal government
- Shared knowledge
- Southern Forests & Valleys tourism brand
- Support for each other (e.g. CEO & EM's)
- Diversity of collective input
- Problem shared is a problem halved
 - Each has each others back
- Collegiate
 - Working together
 - Creativity
 - Agility
 - Leveraging from on another
- Growth in culture and capabilities within 15 years
 - Sustained and diversified
- Commonality
 - Agribusiness
 - Forest Management
 - Tourism
 - Communities
- Subregional experts (i.e. local knowledge)
- Historical Content
- Stronger together – funnel
- Same dog, different leg
- Experience sharing (resolutions)
- Trusted and recognised brand – opportunities to promote
- Small enough to care (about our neighbours)
- Hired staff into WBAC (A+)
- Recent accomplishments and recognition of WBAC
- Collaboration / relationships

Opportunities

- Reduced duplication of effort and spending leads to greater efficiency
- Collaboration
- Co-ownership / shared equipment & machinery
- Advocacy for services, development and growth
- Leverage brand more to achieve more
- Main roads / safer state roads
- Identify and formalise work with key stakeholders
- Grants
- Reduce Shire overheads (i.e. 2 x shared roles not 5 x overall)
- Regional Waste Plan
- Regional plans generally (i.e. housing and aged care)
- Regional Workforce Plan
- Reciprocal agreements for service delivery (e.g. roads)
- Advocacy strategy
- Advocacy for state delivered services (Family Domestic Violence)
- Regional strategic economic planning (e.g. waste)
- Avoid cannibalising services – Freddo Frog example
- Shared training
 - Councillor
 - Staff
 - Committees
 - Community / NFPs
- Professional development and training
- CEO Forum
- Director / Manager Forum
- Standardised policies / processes / templates (e.g. STRA / PRIS)
- Collective procurement (e.g. fleet, materials, oils, fuels, etc)
- Coordinate capital works programs
- Greater media presence for the WBAC
- Value proposition – view what shires are saving / what is the cost benefit ratio
- Delivery vehicle of the WBAC
 - Governance and delivery model
- Approach DLGSCI and ask for \$ to use WBAC as a pilot case for shared services across LGS
- Feasibility of regional amalgamation
- Policy which defines the purpose of WBAC and outlines the support of member Shires to WBAC

Shared Services

- Internal services
 - HR, Rangers, Project Managers, IT, Training and PD, Contract management, Payroll, Community Services Officers, Waste, Facilities (i.e. pool / rec), Council Governance Training
- Advocacy
 - Land Development
 - Infrastructure
 - Housing
- Grants
- Strategic Planning
- Committees ? shared
- Recruitment internal
- WBAC to partner with another VROC / Alliance (e.g. metro)
- Machinery (Plant / optimise utilisation)
- Services contracts
- Future workforce (AI)
- Shared systems (e.g. procurement, maintenance and configuration)
- Corporate services (back of house)

Quick Wins - Short term

- Critical services, EHO, BS, Planning, Tech Services,
- Structure: CEO Forum to identify resource sharing and potential internal billing to pay for regional roles

Mid (2-5)

- Structure: Regional Work Force plan
- Cost Sharing roles

Long Term (5-10)

- Investment
- 2030 Synergy Soft expires – co-cooperative subscriptions
- Waste implementation
- Structure: Finance, regulation & control

OFFICIAL
SOUTH WEST REGIONAL ROAD GROUP Attachment 11.1
MINUTES OF MEETING

VENUE – Dardanup Shire Council Chambers, 1 Council Drive, Eaton
On **Monday 30 March 2026** commencing at 9.30am

ELECTED MEMBERS, LGA TECHNICAL STAFF, MRWA AND WALGA
REPRESENTATIVES AND INVITED GUESTS PRESENT AND APOLOGIES RECEIVED

Cr Lisa Bell	Shire of Augusta Margaret River	Present
Adam Straw	Shire of Augusta Margaret River	Present
Cr Paul Carrotts	Shire of Boddington	Present
Fabian Houbrechts	Shire of Boddington	Apology
Cr Philip Moore	Shire of Boyup Brook	Present
Jason Forsyth	Shire of Boyup Brook	Present
Cr Tony Pratico	Shire of Bridgetown Greenbushes	Present
Morgan Gillham	Shire of Bridgetown Greenbushes	Present
Damon Lukins	Shire of Bridgetown Greenbushes	Present
Mayor Jaysen Miguel	City of Bunbury	Apology
Cr Julie Broad	City of Bunbury	Present
Aileen Clemens	City of Bunbury	Present
Cr Anne Ryan	City of Busselton	Present
Daniell Abrahamse	City of Busselton	Present
Cr Peter McCleery	Shire of Capel	Present
Steele Alexander	Shire of Capel	Present
Cr Dale Hill Power	Shire of Collie	Present
Brad Grinter	Shire of Collie	Present
Cr Tyrrell Gardiner	Shire of Dardanup	Present
Theo Naude	Shire of Dardanup	Present
Cr Alex Purich	Shire of Donnybrook Balingup	Present
Damien Morgan	Shire of Donnybrook Balingup (Technical Chairperson)	Present
Ross Marshall	Shire of Donnybrook Balingup	Present
Cr John Bromham	Shire of Harvey (SWRRG Deputy Chairperson)	Present
Craig Yardley	Shire of Harvey	Apology
Mayor Amber Kearns	City of Mandurah	Present (TEAMS)
Matthew Hall	City of Mandurah	Present (TEAMS)
Shire President Donelle Buegge	Shire of Manjimup (SWRRG Chairperson)	Present
Catherine Mills	Shire of Manjimup	Present
Cr Rob Cashman	Shire of Murray	Apology
Alan Smith	Shire of Murray	Apology
Martin Harrop	Shire of Murray	Present (TEAMS)
Cr Tony Dean	Shire of Nannup	Apology
Richard Denby	Shire of Nannup	Apology
Cr Julie Rowles	Shire of Waroona	Present
Rikki Pulfer	Shire of Waroona	Present
Bruce Walker	MRWA Director South West Region	Present
Melody Patterson	MRWA	Apology
Hayley Frontino	MRWA	Present
Sharni Bennell	MRWA	Present
Kevin Pethick	MRWA	Present
Kenji Chiu	MRWA	Present
Katherine Celenza	RoadWise	Present
Llewelyn Beecham-Clark	RoadWise	Present
Max Bushell	WALGA	Present
Reza Najafzadeh	WALGA	Present

OFFICIAL

1. OPEN MEETING / APOLOGIES / IDENTIFY ELECTED MEMBERS	ACTION
<ul style="list-style-type: none"> • President Buegge opened the meeting at 9:30am. • Acknowledgement of Country. • Apologies were called for and noted (refer previous page). 	
2. CONFIRMATION OF MINUTES OF PREVIOUS MEETING	ACTION
<p>Motion: <i>That the minutes from the previous RRG Elected Members Committee meeting held on 24 November 2025 be accepted as a true recording of the proceedings.</i></p> <p>Moved: Cr Lisa Bell (Augusta Margaret River) Seconded: Cr John Bromham (Harvey) Result: Carried (unanimous)</p>	
3. BUSINESS ARISING FROM PREVIOUS MEETING	ACTION
<p>The following points were raised relating to the minutes of the previous meeting:</p> <p>Cr Bromham (Harvey) – Requested an update on the survey requested to be undertaken on Forrest Highway / Old Coast Road / Marriot Road.</p> <p>Bruce Walker (MRWA) – Survey not yet complete, but will be included in a bigger piece of work to determine the broader impacts of the opening of the Wilman Wadandi Highway.</p>	
4. CORRESPONDENCE	ACTION
<p>Motion: <i>That the correspondence as attached to Agenda Item 4 be noted.</i></p> <p>Moved: Cr Peter McCleery (Capel) Seconded: Cr Julie Broad (Bunbury) Result: Carried (unanimous)</p>	
5. STATE ADVISORY COMMITTEE (SAC) MEETING MINUTES	ACTION
<p>Minutes of the SAC meeting – 03/2025 – 2 December 2025 <i>(Information only no motion of acceptance required)</i></p> <ul style="list-style-type: none"> • Next meeting 4 May 2026 <p>Discussion was held regarding:</p> <ul style="list-style-type: none"> • Heavy Haulage Written Support Amendment CA07 – There has been a change in requirement for haulage companies to have a letter from the LG, to having to notify the LG. Concerns around the loss of the ability for LGs to implement cost recovery mechanisms or maintenance agreements. Max Bushell advised that a pre meeting has been held between WALGA and MRWA, with workshops to follow. 	
6. SOUTH WEST RRG TECHNICAL COMMITTEE REPORT	ACTION
<p>Minutes from Technical Committee meeting held 16 March 2026 attached under Item 6 of the Agenda. <i>(Information only no motion of acceptance required)</i></p> <p>Chairperson Damien Morgan (Donnybrook Balingup) provided a summary of the minutes. Discussion was held regarding:</p> <ul style="list-style-type: none"> • Heavy Haulage amendment • Level 1 Bridge Inspections • SAC request – review bridge funding arrangements • Water Corp bridges – to attend next Technical meeting • >\$500,000 requests • 2026/27 draft program – unallocated amount • Elected Member items <p>President Buegge (Manjimup) – President Buegge outlined the importance for Elected Members to have a pre briefings with their Technical staff. Broader issues are suitable for raising at RRG, more specific issues should be dealt with directly between LG and MRWA staff. Preferable for any items to be discussed with Technical staff prior to Technical Committee meeting (held 2 weeks prior to EM meeting). These items will then be discussed at the Technical meeting before being dealt with directly, or put on the EM agenda.</p>	

7. SOUTH WEST REGIONAL ROAD GROUP WORKS PROGRAM REPORT	
2025 / 2026 KPI Summary	ACTION
Attached is a summary of the SWRRG KPIs as at 28 February 2026. <i>(Information only no motion of acceptance required)</i>	
2025 / 2026 Program Summary & Quarterly Report	ACTION
Attached to this Agenda Item is a summary of all funded projects (including carryover projects) detailing current and planned expenditure and comments affecting full delivery as at 28 February 2026. <i>(Information only, no motion of acceptance required)</i>	
2025/26 Program Amendments – Elected Members to Note: <u>Approval not required.</u> Approval requested through “Out of Session” process. <i>(Copies of the correspondence included under Agenda Item 4)</i>	ACTION
“Out of Session” approval received for the following amendments. <ul style="list-style-type: none"> • City of Busselton – Request to increase scope Cape Naturaliste Rad PN30004783. • Shire of Collie – Request to return funds \$334,726 Harris River Road PN30004162. • City of Mandurah – Request to transfer surplus funds \$68,814 from Tims Thicket PN30004175 to Tims Thicket PN30004506, and transfer surplus funds \$229,539 from Pinjarra Road PN30004174 to Coolibah Avenue PN30004785. • Shire of Harvey – Request to withdraw \$80,000 Old Coast Road PN30004172. 	
2025 / 2026 Program Amendments – Elected Members to Note: <u>Approval Required</u> <i>(Copies of correspondence included under Agenda Item 4)</i>	ACTION
<ul style="list-style-type: none"> • Shire of Dardanup – Request to transfer surplus funds \$50,000 from Eaton Drive PN30003535 to Hamilton Road PN30004164, and amend Hamilton Road approved SLK range from 0.19-0.26 SLK to 0.26-0.52 SLK. • City of Busselton – Request additional funds \$560,000 Ludlow Hithergreen Road PN30004784. • Shire of Augusta Margaret River – Request to transfer funds \$389,687 from Cowaramup Bay Road PN30004209 to Warner Glen Road PN30004212. • Shire of Murray – Request to transfer funds \$18,000 from Burnside Road PN30003549, \$18,000 from Hopeland Road PN30004183 and \$24,000 from Old Mandurah PN30004186 to Lakes Road PN30004184. <p>Motion: That approval be granted to amend the above projects as detailed above and in correspondence received.</p> <p>Moved: Cr John Bromham (Harvey) Seconded: Cr Dale Hill Power (Collie) Result: Carried (unanimous)</p>	
2026 / 2027 Draft Road Project Program	ACTION
Attached are the draft Road Project Grant funding program for 2026 / 2027, and the SWRRG 5 Year Program 2026 / 2027 – 2030 / 2031.	
Members are reminded that all information provided relating to 2026 / 2027 funding programs is <i>strictly confidential</i> and the contents must only be discussed with the council staff directly involved in works programming and funding until approved by the Minister for Transport.	
Motion: That the above program as endorsed by the SWRRG Technical Committee be recommended by the SWRRG Elected Members to the State Advisory Committee for seeking of Minister for Transport approval. The program allocations are based on indicative values. Where these indicative values change projects funded under these programs will be added / removed based on priority score achieved to match the revised indicative values.	
Moved: Cr Peter McCleery (Capel) Seconded: Cr Paul Carrotts (Boddington) Result: Carried (unanimous)	

OFFICIAL

8. PRESENTATION BY INVITED GUESTS	ACTION
<p>Nil presentations.</p>	
9. WALGA REPORT	ACTION
<p>Max Bushell (WALGA) submitted the February 2026 Report.</p> <p>Discussion was held regarding:</p> <ul style="list-style-type: none"> • Road Rail Interface Agreements • Modernisation of Road Assets and Expenditure Report • Road Condition Assessment Manual <p>Reza Najafzadeh (WALGA) submitted the Local Roads Program Delivery Manager March 2026 Report.</p> <p>Discussion was held regarding:</p> <ul style="list-style-type: none"> • LG meetings • Western Power 	
10. ROADWISE UPDATE	ACTION
<p>RoadWise Officer Katherine Celenza submitted March 2026 Report.</p> <p>Discussion was held regarding:</p> <ul style="list-style-type: none"> • New Partner Measures Assessment Tool • Streets Alive funding grants • Katherine final meeting, Llewelyn Beecham-Clark new Road Safety Advisor for SWR <p>The Chair thanked Katherine for her hard work over the years.</p> <p>Llewelyn Beecham-Clark (LBeecham-Clark@walga.asn.au)</p>	
11. MRWA ROADWORKS PROGRAM UPDATE	ACTION
<p>A/Director South West Region Bruce Walker presented the Main Roads Current and Planned works program report (March 2026).</p> <p>Discussion was held regarding:</p> <ul style="list-style-type: none"> • SWH / Willowdale Road • SWH – Brunswick to Roelands • Forrest Highway accelerations lanes • Bussell Highway Capel • Forrest Highway Glen Iris • Donnybrook Kojonup Road Mumballup Curves • Forrest Highway Marriot Road • Coolangatta Industrial estate 	
12. GENERAL BUSINESS	ACTION
<p>Cr Purich (Donnybrook Balingup) – 3 fatalities on South Western Highway and Donnybrook Boyup Brook Road – is MRWA doing any work to address these issues.</p> <p>Bruce Walker (MRWA) – Investigations are still ongoing, when finalized a report will be provided, will look at recommendations and respond where we can.</p> <p>Cr Purich (Donnybrook Balingup) – Donnybrook Boyup Brook Road, Yabberup speed limit reduction has been rejected, but review of speed zoning policy indicates it would have merit. Would MRWA reconsider the decision, or review how the policy works?</p> <p>Max Bushell (WALGA) – Speed zoning policy is currently under review, some workshops and consultation has taken place, no date for release yet.</p> <p>Bruce Walker (MRWA) – Action from the Technical Committee meeting to arrange for a presentation to Elected Members regarding how the speed zoning policy works.</p>	<p>B Walker</p>

OFFICIAL

<p>Cr Bromham (Harvey) – 2025 Transport Conference – MRWA commitment to be more responsive to LGs regarding road markings, speed, and pedestrian focus in townsites. How is MRWA SWR going to respond to these new policies, in particular regarding wombat crossings? Can we get a briefing?</p> <p>Bruce Walker (MRWA) – New pedestrian crossing guidelines for assessment and warrants. Suggest LG technical staff liaise directly with MRWA SWR technical team.</p> <p>Cr Bromham (Harvey) – Harvey Quindanning Road has areas not in gazette road location, either require tree clearing to move road, or change administrative detail to fit location. Is there a way to deal with this both environmentally and cost effectively.</p> <p>Bruce Walker (MRWA) – Individual process for each LG to go through, each road may be different.</p> <p>President Buegge (Manjimup) – Manjimup currently going through the process with Old Vasse Road, can take up to 5 years.</p> <p>Cr Bell (Augusta Margaret River) – What advocacy is happening regarding the increases to traffic management costs?</p> <p>President Buegge (Manjimup) – Letter has been sent to the Minister, Zone and WALGA regarding traffic management for roadworks. Letter has been sent to SW Development Commission regarding traffic management for events.</p> <p>Max Bushell (WALGA) – Will be raised at upcoming Traffic Management Advisory Committee meetings.</p> <p>Cr Moore (Boyup Brook) – Heavy Haulage Amendment CA07 – change from letter to notification.</p> <p>President Buegge (Manjimup) – This was discussed earlier in the agenda (Item 5). Technical Committee to provide report back to July meeting after presentation from HVS. Each LG with issues encouraged to pass Council Resolutions, raise at Zone, and contact HVS directly and provide feedback to July Technical meeting.</p> <p>Cr Carrotts (Boddington) – Raised the issue of roads being reclassified on the RAV network without consultation.</p>	<p>Tech Cttee</p>
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<p>13. MEETING CLOSE</p>	<p>ACTION</p>
<p>Meeting closed: Chairperson thanked all for their attendance.</p> <p>The meeting closed at 11.04m.</p> <p>Next Meeting: 9.30am 27 July 2026 at Shire of Dardanup Council Chambers</p>	



WALGA

Attachment 11.2

South West Country Zone Minutes 24 April 2026

Hosted by the Shire of
Donnybrook-Ballingup
VC Mitchell Park - Marmion St,
Donnybrook

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PRIORITISATION FRAMEWORK

The below Prioritisation Framework was endorsed at the April 2024 South West Country Zone meeting.

Zone Delegates when drafting Agenda items and motions on policy or advocacy issues, using the below criteria as prompts for what kind of information to include. The Prioritisation Framework does not remove the need for judgements to be made and is intended to guide, not replace, decision-making.

How to use the Framework:

- If the majority of the factors are towards the left column, the issue is a high priority.
- If the majority of the factors are towards the middle, the issue requires action, but is not a high priority.
- If the majority of the factors are towards the right column, the issue is a low priority.

Impact on Local Government Sector Impact on Local Government sector without intervention	High	Medium	Low
Reach Number of member Local Governments affected	Sector-wide	Significant (multiple regions, Zones, or bands)	Few
Influence Capacity to influence decision makers	High	Medium	Low
Principles Alignment to core principles such as autonomy, funding, general competence	Strong	Partial	Peripheral
Clarity Policy change needed is clear and well-defined	Clear	Partial	Unclear
Decision-maker support Level of support among decision-makers (political and administrative)	High	Medium	Low
Public support Level of support among the public or other stakeholders	High	Medium	Low
Positive consequences for WALGA Prospect of positive consequences for WALGA. E.g. enhanced standing among members or leverage for other issues.	High	Medium	Low
Negative consequences for WALGA Prospect of negative consequences for WALGA for not undertaking the advocacy effort. E.g. diminished standing among members or other stakeholders.	High	Medium	Low
Partnerships Potential for partnerships with other stakeholders	Yes (3+)	Possibly (1-2)	No (0)

ANNOUNCEMENTS

Zone Delegates were requested to provide sufficient written notice, wherever possible, on amendments to recommendations within the State Council or Zone agenda to the Zone Chair and Secretariat prior to the Zone meeting.

Agenda Papers were emailed 7 days prior to the meeting date.

Confirmation of Attendance An attendance sheet was circulated prior to the commencement of the meeting.

ATTACHMENTS

1. Previous Meeting Minutes
2. LGIRS Local Government Division Report
3. Zone Status Report
4. President's Report
5. Zone Constitution

1 OPENING, ATTENDANCE AND APOLOGIES

1.1 OPENING

Zone Chair, President Donnelle Buegge opened the meeting at 9:01am.

1.2 ATTENDANCE

MEMBERS	1 Voting Delegates from each Member Local Government
Shire of August Margaret River	President Cr Julia Jean-Rice Ms Andrea Selvey, Chief Executive Officer, non-voting
Shire of Boyup Brook	President Cr Helen O'Connell Mr Leonard Long, Chief Executive Officer, non-voting
Shire of Bridgetown-Greenbushes	President Cr Stephen Carstairs Mr Garry Adams, Chief Executive Officer, non-voting
City of Busselton	Mayor Phill Cronin Dr Garry Hunt PSM, Chief Executive Officer (Temporary) - non-voting Stephanie Addison-Brown- Manager Stakeholder Relations, non-voting
Shire of Capel	President Cr John Fergusson Ms Samantha Chamberlain, Chief Executive Officer - non-voting Mr Gary Clark, Chief Executive Officer (Temporary) - non-voting
Shire of Collie	Cr Joe Italiano (Deputy)

	Mr Phil Anastasakis, Chief Executive Officer - non-voting
Shire of Dardanup	Cr Stacey Gillespie (Deputy) Mrs Natalie Hopkins, Director Corporate and Governance - non-voting
Shire of Donnybrook Ballingup	President Cr Vivienne McCarthy Mr Nick O'Connor, Chief Executive Officer - non-voting
Shire of Harvey	President Cr Michelle Campbell Ms Annie Riordan, Chief Executive Officer - non-voting
Shire of Manjimup	President Donnelle Buegge (Chair) Mr Ben Rose, Chief Executive Officer - non-voting
Shire of Nannup	Cr Cheryle Brown (Deputy) Mr David Taylor, Chief Executive Officer - non-voting
WALGA Secretariat	Mr Saul Cresswell, Principal Policy Advisor Ms Negar Nili, Policy Officer Transport and Roads Ms Samantha Kennedy, Senior Policy Advisor Emergency Management
Agencies	
South West Development Commission	Ms Cate Brooks, Chief Executive Officer Ms Allison Christou, Director - Grants and Engagement
LGIRS Representative	Ms Amy Walsh, A/Principal Strategy Officer (<i>via MS Teams</i>)
RDA South West	Ms Vickie Walker, Projects Officer
Guest Speakers	
Climate Emergency Australia	Ms Sally MacAdams, Climate Emergency Australia Coordinator (<i>via MS Teams</i>)

1.3 APOLOGIES

MEMBERS

City of Bunbury	Mayor Jaysen De San Miguel Mr Alan Ferris, Chief Executive Officer, non-voting
Shire of Dardanup	President Cr Tyrrell Gardiner Mr Andre Schonfeldt, Chief Executive Officer non-voting delegate
Shire of Collie	President Cr Ian Miffling
Shire of Nannup	President Cr Tony Dean

Agencies

Australia's South West Ms Catrin Pickworth, Chief Executive Officer

Australian Government Mr Matt Beahan, Program Officer
Department of Employment
and Workplace Relations

2 ACKNOWLEDGEMENT OF COUNTRY

We, the South West Country Zone of WALGA, acknowledge the Nyoongar people, the Traditional Custodians of this land, and pay our respects to their Elders past, present and future.

3 DECLARATIONS OF INTEREST

Nil.

4 DEPUTATIONS

4.1 SHIRE OF DONNYBROOK-BALLINGUP

President Cr Vivienne McCarthy and Mr Nick O'Connor Chief Executive Officer

Mr Ross Marshall, Director Operations provided an update to the Zone on the VC Mitchell Park re-development.

Noted

4.2 CLIMATE EMERGENCY AUSTRALIA

Ms Sally MacAdams, Climate Emergency Australia Coordinator was invited and attended online to provide a deputation to the Zone on how Climate Emergency Australia can work with Local Governments.

Noted

5 AGENCY REPORTS

5.1 SOUTH WEST DEVELOPMENT COMMISSION

Ms Cate Brooks, Chief Executive Officer and Ms Allison Christou, Director Grants and Engagement provided a brief update to the Zone on the Innovative Industries of the Future Conference (IIF Conference) being run 27-28 October 2026.

Allison provided the draft prospectus seeking additional input from Zone delegates on topics and industry tour options. Sponsorship packages are also available for Local Governments to contribute to the IIF Conference. Cate highlighted upcoming State Budget events, including a Sundowner in Margaret River and a State Budget Lunch on 8 May, featuring Ministers Punch and Dawson, and the Premier.

Noted

5.2 REGIONAL DEVELOPMENT AUSTRALIA – SOUTH WEST

Ms Vickie Walker, Project Officer, provided a brief update to the Zone.

RDA SW reiterated opportunities through Invest South West (investsouthwest.com.au) – a regularly updated website to promote investment opportunities free of charge.

The 'Rethinking Business As Usual' event on 17 June, will feature speakers and case studies at Capel Marron Farm showcasing thinking that breaks the mould. \$82.50 per ticket with staff packages available.

Noted

5.3 LGIRS LOCAL GOVERNMENT DIVISION REPORT

The April 2026 report from LGIRS Local Government Division was provided as an attachment within the Agenda.

Ms Amy Walsh, A/Principal Strategy Officer provided a brief presentation to the Zone on Statutory Approvals.

Email contact: legislation@lgirs.wa.gov.au

Noted

5.4 AUSTRALIA'S SOUTH WEST

Chief Executive Officer at Australia's South West, Ms Catrin Allsop, was an apology for this meeting.

Noted

5.5 AUSTRALIAN GOVERNMENT DEPARTMENT OF EMPLOYMENT AND WORKPLACE RELATIONS

Program Officer, Mr Matt Beahan, was an apology for this meeting.

6 CONFIRMATION OF MINUTES

The previous meeting Minutes of the South West Country Zone have been circulated to Zone Delegates and was provided as an attachment to the Agenda.

RESOLUTION

Moved: President Cr Julia Jean-Rice
Seconded: Cr Helen O'Connell

That the Minutes of the meeting of the South West Country Zone held on 20 February 2026 be confirmed as a true and accurate record of the proceedings.

CARRIED

7 BUSINESS ARISING

7.1 STATUS REPORT

A Status Report outlining any recent updates and/or actions taken on the Zone's previous meetings resolutions for both State Council and Zone items was enclosed as an attachment. These item updates will remain on the Status Report until completed or no further action is required by WALGA.

RESOLUTION

Moved: President Cr Julia Jean-Rice
Seconded: President Cr Michelle Campbell

That the South West Country Zone:

1. Request WALGA to provide information in regard to the consistency of the Zone's Constitution with other Zones and the WALGA Constitution; and
2. Initiate a review of the Zone Constitution to be consistent with the WALGA Constitution.

CARRIED

8 ZONE BUSINESS

8.1 REQUEST TO PRESENT

By Chantelle O'Brien, WALGA

Polyphagous Shot-hole Borer (PSHB)

WALGA has worked closely with DPIRD and the Local Government sector to support the previous eradication and current transition to management phases since Polyphagous Shot-hole Borer (PSHB) was first detected in East Fremantle in August 2021.

WALGA is proposing to share this information and experiences with Zone Delegates of the South West Country Zone by way of a short presentation.

If supported, this presentation aims to assist with the preparedness of Local Governments in the South-West region by providing an overview of the experience of those within the Quarantine Area, ranging from tree impact, resourcing and research requirements. WALGA will also discuss advocacy key priorities and support provided to the sector.

Local Government Director General

The Director General of the Department of Local Government, Industry Regulation and Safety (LGIRS), Ms Lanie Chopping has offered to attend various Zone meetings in 2026 to speak directly to the Zone on the current initiatives of LGIRS. Ms Chopping has requested to attend the August 2026 Zone meeting.

Local Government Inspector

The Office of the Local Government Inspector has requested the opportunity to attend Zone meetings during 2026.

WA's inaugural Local Government Inspector Tony Brown will provide an update on the functions of the Office of the Inspector, his priorities for 2026 and his expectations of the sector. The Local Government Inspector is a statutory officer and provides oversight of the local government sector through complaint handling, inquiries, compliance review, and education.

Mr Brown has been in the role since October 2025 with his powers under the Local Government Act 1995 commencing on 1 January this year.

Mr Brown would like the opportunity to attend the November 2026 Zone meeting.

RESOLUTION

Moved: President Cr Julia Jean-Rice
Seconded: President Cr Vivienne McCarthy

That the South West Country Zone:

1. **supports** a presentation from WALGA on Polyphagous Shot-hole Borer (PSHB) and preparedness for Local Governments in the region at the June Zone meeting;
2. **supports** a presentation from the LGIRS Director General, Ms Lanie Chopping at the August Zone meeting;
3. **supports** a presentation from the Local Government Inspector, Mr Tony Brown at the November Zone meeting.

CARRIED

8.2 CONSULTATION ON DRAFT CLIMATE CHANGE ADVOCACY POSITION

By Rebecca Brown, Policy Manager, Environment and Waste

EXECUTIVE SUMMARY

- WALGA is undertaking sector consultation on a revised draft Climate Change Advocacy Position.
- This draft position was developed following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team of State Council.
- WALGA is seeking **Council endorsed feedback by 1 May 2026**.

POLICY IMPLICATIONS

WALGA's 2018 Climate Change [Policy Statement](#) and Advocacy Position state:

Local Government acknowledges:

1. *The science is clear: Climate change is occurring and greenhouse gas emissions from human activities are the dominant cause.*
2. *Climate change threatens human societies and the Earth's ecosystems.*
3. *Urgent action is required to reduce emissions, and to adapt to the impacts from climate change that are now unavoidable.*
4. *A failure to adequately address this climate change emergency places an unacceptable burden on future generations.*

Local Government is committed to addressing climate change.

Local Government is calling for:

1. *Strong climate change action, leadership and coordination at all levels of government.*
2. *Effective and adequately funded Commonwealth and State Government climate change policies and programs.*

The draft Advocacy Position in the Consultation Paper is:

1. *Local Government acknowledges the risks associated with, and is committed to, addressing climate change.*
2. *WALGA calls on the Australian and Western Australian Governments to provide:*
 - a. *the necessary climate leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change*
 - b. *dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions.*

ATTACHMENT

The WALGA Climate Change Advocacy Position Consultation Paper is available [online](#).

BACKGROUND

Climate change, and related legislation, policy and action, have implications for many aspects of Local Governments' operations and services. More frequent and severe droughts, heatwaves, bushfires, extreme rainfall events and warming, rising sea levels are increasing the costs and complexity of delivering critical services, infrastructure and ensuring community wellbeing.

In 2018, State Council endorsed a [Climate Change Policy Statement](#) and advocacy position, following extensive sector consultation. Since this Advocacy Position was adopted there have been significant legislative, policy, technological and scientific changes, including:

- The national *Climate Change Act 2022* and the Western Australian Climate Change Bill 2023.
- The *Local Government Amendment Act 2023*, which expanded Western Australian Local Governments' general function under Part 3 s3.1(1A) of the *Local Government Act 1995* to:
 - a. to promote the economic, social and environmental sustainability of the district; and
 - b. **to plan for, and to plan for mitigating, risks associated with climate change;** and
 - c. in making decisions, to consider potential long-term consequences and impacts on future generations.

- The release of the Australian Government's [National Climate Risk Assessment](#) and [National Adaptation Plan](#) in 2025.
- Escalation of the transition to renewable energy, uptake of electric vehicles and energy efficiency standards under the National Construction Code.
- Climate science and projections ([international](#), [national](#) and [WA specific](#)) have also become clearer regarding the risks posed by climate change and the need for action to address the consequential impacts.

COMMENT

Following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team, WALGA has developed a revised, draft Climate Change Advocacy Position for Local Government feedback which is currently out for consultation with feedback due by 1 May 2026. WALGA has received feedback from some Councils and understands a number of Councils will be considering this matter in April. Zone delegates are encouraged to take this item to their Councils.

The Central Country Zone passed a motion at its February 2026 meeting which included writing to all other zones highlighting its alternative Advocacy Position (proposed in March 2025). WALGA worked to incorporate the Central Country Zone feedback prior to the release of the Consultation Paper.

WALGA is seeking **Council endorsed feedback** on the draft Climate Change Advocacy Position by **COB Friday, 1 May 2026** to environment@walga.asn.au.

Following consideration of this feedback a final draft Advocacy Position will be developed and provided to zones and State Council for consideration.

Noted

The Shire of Augusta Margaret River provided their Council-endorsed position for the benefit of Zone Members and reiterated the upcoming closing date for submissions.

That Council raise concerns with WALGA regarding the weakening of language in the draft Climate Change Advocacy Position, noting that these changes diminish the sense of urgency required to respond to the climate challenge, and endorse the draft Climate Change Advocacy Position subject to the additions underlined and deletions struck through below:

1. *Local Government acknowledges that:*
 - a. *Climate change is threatening our communities, local economies and the ecosystems that support us.*
 - b. *Urgent action is required to reduce emissions, and to adapt to the impacts from climate change that are now unavoidable.*
2. *WALGA calls on the Australian and Western Australian Governments to:*
 - a. *Provide the necessary climate leadership, ambition, coordination and action to ensure an urgent yet orderly transition to achieve emission reduction targets and address the impacts of climate change*
 - b. *Provide dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions and support their communities to adapt and build resilience.*

8.3 CSRFF AND PLAYON WA FUNDING – LACK OF CLARITY ON FUTURE ROUNDS

By the Shire of Harvey

BACKGROUND

South West Local Governments are experiencing sustained population growth and demographic change, alongside increasing participation from women and girls, older adults, and people seeking more flexible and informal recreation opportunities. At the same time, many existing facilities are approaching or have exceeded their intended lifecycle. Continued State investment is therefore essential to enable local governments to plan and deliver sport and recreation infrastructure in a coordinated and financially responsible manner.

At the Joint Sport and Recreation Officers Meeting held in March 2026, attended by the City of Bunbury and the Shires of Dardanup, Collie, Waroona and Harvey, concerns were raised regarding the status of the Community Sporting and Recreation Facilities Fund (CSRFF) and the lack of clear information about the timing of future funding rounds.

It was noted that the CSRFF program is not currently open, and that the State Government's PlayOn WA initiative does not represent a new grant funding program. Rather, it comprises a combination of election commitments and previously approved CSRFF and Club Night Lights Program (CNLP) projects. This has contributed to ongoing uncertainty for local governments in planning and delivering sport and recreation infrastructure.

The Shire of Harvey submitted correspondence to the Minister for Sport and Recreation, Hon Rita Saffioti MLA, seeking clarity on the availability, timing and structure of future CSRFF and CNLP funding rounds.

Advice provided by the Department indicates that the State Government is currently reviewing the timing of future CSRFF and CNLP rounds as part of the broader PlayOn WA: 2030 initiative. This initiative includes a commitment to deliver over 2,030 new or upgraded pieces of sporting infrastructure by 2030, supported by \$332 million in the 2025–2026 State Budget.

While this commitment is acknowledged, the absence of clear timeframes, program details and forward funding pathways is creating challenges for local governments. This uncertainty is impacting the ability to progress strategic, shovel-ready projects, secure co-investment, and effectively support community sporting organisations.

It is also noted that the Minister has recently corresponded with the WALGA President regarding CSRFF, presenting an opportunity for coordinated advocacy through the WALGA South West Zone structure

SECRETARIAT COMMENT

WALGA recognises that ongoing uncertainty regarding the future of the Community Sporting and Recreation Facilities Fund (CSRFF) and Club Night Lights Programs is having a significant impact on Local Governments ability to plan and progress projects.

WALGA wrote to the Minister for Sport and Recreation and the Department of Creative Industries, Tourism and Sport (CITS) on this issue in December 2025. The Minister responded on 17 February 2026, advising that investment in sporting infrastructure will focus on the delivery of the State Governments' PlayOn WA: 2030 by 2030 initiative and

election commitments. This response aligns with that received by the Shire of Harvey from CITS.

WALGA is continuing advocate regarding the importance of these programs and to seek clarity regarding the review and the future of the CSRFF and Club Night Lights Program programs.

RESOLUTION

Moved: President Cr Michelle Campbell

Seconded: Mayor Phill Cronin

That the South West Country Zone:

1. notes the current lack of clarity regarding the timing and structure of future Community Sporting and Recreation Facilities Fund and Club Night Lights Program funding rounds; and
2. requests WALGA to advocate to the State Government for the provision of clear and timely information on future funding programs, including anticipated timelines, program structure and any proposed changes to funding criteria, to support effective local government planning and delivery of community sporting infrastructure.

CARRIED

8.4 MANAGEMENT OF WATER CORPORATION BRIDGES ON LOCAL GOVERNMENT ROADS

By Shire of Capel

BACKGROUND

The Water Corporation owns and manages an extensive network of irrigation and drainage channel assets along the Swan Coastal plain, including bridge structures where the channels intersect roadways. A significant number of these bridges are on local government roads and the integrity of those bridges has direct implications for local road networks. Despite being critical assets for local government, maintenance of the bridges is the responsibility of the Water Corporation as part of their overall asset management planning. Since the asset management priorities of the Water Corporation may not align with those of Local Government, these bridges have typically not been managed as a priority and many are in poor condition, being closed, load limited or soon to be load limited.

The issue, in terms of the scale of this asset management challenge, is significant with 269 Water Corporation bridges on local government roads across Waroona, Serpentine-Jarrahdale, Rockingham, Murray, Harvey, Dardanup, Capel, Busselton, and Armadale. Of these, 24 are load limited and 13 soon to be load limited. Within Capel, one bridge has been closed to all traffic and while it is in the process of being replaced, continues to severely impact the local community. The problem is anticipated to grow with many of the 269 bridges being at or near end of design life and a majority also being inverted U-beam structures not meeting current standards (for increased traffic volume and vehicle mass).

The current load limited bridges range between 10 to 20 tonnes maximum capacity which severely limits the type of vehicles able to use that route. Freight activities are impacted but also fire fighting and emergency response for larger appliances. At a minimum, this can cause detours adding to freight costs and delaying emergency response, therefore

potentially impacting community safety. For locations with no detour options, it can mean severe or complete business disruption and limited emergency response capability.

The matter is considered urgent by affected Local Governments, and a number of actions have already been taken. These include discussions at the South West Regional Road Group, letters and meetings with State Government Ministers, and meetings with Water Corporation. Concerns from various industry sectors have been raised and the matter has received media attention with the ABC news article from March 23rd 2026, titled "Water Corporation's revised bridge limits worry South West WA farmers" being notable.

The Water Corporation asset management plans and budgets are primarily focussed on their core business functions of water supply, wastewater and main drainage. The Water Corporation is also required to provide an annual dividend to the State Government which can curtail investment toward the investment in infrastructure renewals and upgrades.

Local Government's have the ability to access State and Federal grant funding to contribute toward the cost of asset renewal and upgrades, however consideration would need to be given to asset ownership as this model would be difficult to progress under the current Water Corporation owned arrangement. WALGA can play an important role in gathering the views of the local governments affected by this issue to determine the acceptability and desire for these critical bridge assets to be transferred to local government ownership. Under this scenario, the bridges concerned would need to be brought up to standard prior to any transfer to local government ownership to ensure that they do not inherit unforeseen liabilities.

The economic and safety implications to the region are clear and immediate, requiring a rapid replacement program and an effective ongoing asset management model. Such a model already exists and is employed successfully by local government in partnership with Main Roads WA for local government owned bridges. As agencies responsible for local roads and being the tier of government primarily engaging with community at grassroots level, local governments are considered well placed to manage these bridges and can access Federal and State funding to contribute toward the renewal and upgrade of these bridges. The Water Corporation acknowledges that it does not have road and bridge asset management as part of its core business and subsequently it is clear that bridge asset management is unlikely to be prioritised appropriately to meet local government and community needs.

SECRETARIAT COMMENT

The impact of load limits being applied to Water Corporation owned bridges was raised by the Peel Country Zone in February and the South West Regional Road Group in March.

WALGA has met with the Water Corporation at an operational level to understand the existing situation and inform an advocacy approach.

In accordance with sound asset management principles, Local Governments should not seek or accept transfer of asset ownership without a clear understanding of the long-term costs associated with operating, maintaining and renewing these assets and an appropriate funding strategy.

RECOMMENDATION

That the South West Country Zone request WALGA to advocate to the WA State Government to develop a strategic solution to the asset management of Water Corporation bridges on state and Local Government roads by:

1. acknowledging the significant inadequacy of the current asset management and investment prioritisation associated with Water Corporation bridge assets;
2. requesting that the State Government establish a dedicated funding program for an urgent bridge renewal program to address community safety and access risks; and
3. transferring ownership of the bridges from the Water Corporation to the relevant road authority as they are renewed.

RESOLUTION

Moved: President Cr John Fergusson

Seconded: Mayor Phill Cronin

That the South West Country Zone request WALGA to advocate to the WA State Government to develop a strategic solution to the asset management of Water Corporation bridges on state and Local Government roads by:

1. acknowledging the significant inadequacy of the current asset management and investment prioritisation associated with Water Corporation bridge assets; and
2. requesting that the State Government establish a dedicated funding program for an urgent bridge renewal program to address community safety and access risks.

CARRIED

8.5 FOREST PRODUCTS COMMISSION (FPC) RATES EQUIVALENT PAYMENTS – TREASURY REMITTANCE UNCERTAINTY AND LOCAL GOVERNMENT BUDGET IMPACTS

By Shire of Boyup Brook

BACKGROUND

The Forest Products Commission (FPC) has historically paid council rates directly to local governments in respect of its relevant freehold landholdings.

In September 2025, the FPC advised affected local governments that it would cease paying rates directly to Shires and would instead make rates-equivalent payments to the State Treasurer.

The Warren Blackwood Alliance of Councils (WBAC), comprising of the Shires of Boyup Brook, Bridgetown-Greenbushes, Donnybrook-Balingup, Manjimup and Nannup together with the Shires of Cranbrook and West Arthur, has outlined that the FPC's position relies on section 43 of the *Forest Products Act 2000*. In summary, the State Government considers the FPC exempt from paying rates on certain unleased land and, pursuant to section 43(4), an equivalent amount is instead payable to the Treasurer, with the amount and timing determined by the Treasurer under section 43(6).

A significant concern raised by affected local governments is that this change was implemented during the 2025/26 financial year, after several councils had already adopted their annual budgets based on historical FPC rate payments. The change has occurred without practical transition arrangements or any clear advice as to whether, when, or how the equivalent payments received by Treasury will be remitted to affected local governments.

While the FPC has provided each affected Shire with a "sponsorship" payment for the 2025/26 and 2026/27 financial years, those payments do not reflect or fully replace the actual rates revenue historically received by local governments. They are not a transparent, equitable or legislatively grounded substitute for rating revenue and do not resolve the underlying structural funding issue. Based on current estimates, the sponsorship payments will still leave affected local governments in a deficit position in the 2026/27 financial year and beyond.

WBAC has advised that, for 2025/26, the collective shortfall across the seven affected Shires is approximately \$325,000, representing a substantial impact on small regional local governments.

Indicative 2025/26 impacts identified in January 2026 were as follows:

Boyup Brook:	\$135,000
Bridgetown-Greenbushes:	\$21,540
Donnybrook-Balingup:	\$9,383
Manjimup:	\$55,000
Nannup:	\$40,000
Cranbrook:	\$28,000
West Arthur:	\$35,000

These impacts are expected to increase with every additional property acquired by the FPC unless a clear and reliable mechanism is established to return equivalent payments to affected local governments.

Affected councils have identified that this revenue supports essential local infrastructure and services, including road maintenance, parks and gardens, community facilities, emergency services support, medical services, recreation programs, and local events. The loss of this revenue is therefore forcing councils to consider service reductions, project deferrals, and other budget adjustments.

Local governments also remain responsible for maintaining infrastructure and services relied upon by plantation operations, including local roads, emergency management capability, community facilities, and broader local services. The removal of this revenue, without a corresponding remittance mechanism, places increased pressure on remaining ratepayers and undermines the long-term financial sustainability of affected councils.

There is also significant concern that, in the absence of formal confirmation from the Western Australian Treasury that rates-equivalent payments collected from the FPC will be remitted to affected local governments, councils cannot confidently prepare annual budgets or long-term financial plans. Every additional property acquired by the FPC creates the risk of a further reduction in a local government's rating base, without certainty that the lost revenue will be returned in full, in part, or at all.

This creates an unstable and increasingly unpredictable revenue environment for small regional local governments and makes it more difficult for councils to make responsible decisions regarding service delivery, asset renewal, workforce planning, and capital investment.

Affected local governments have also noted the inequity of the current arrangement, particularly as private plantation operators continue to pay rates directly to local governments, whereas the FPC does not under the current model.

WBAC, together with the Shires of Cranbrook and West Arthur, has sought the establishment of a cross-portfolio process involving Local Government, Forestry and Treasury to determine a fair and sustainable mechanism for 2026/27 and future years, including forward modelling in respect of future FPC land acquisitions.

This matter now presents not only an immediate budget impact, but an ongoing structural funding risk for affected local governments. Urgent advocacy is therefore required to secure clarity, certainty, and a fair long-term solution prior to the finalisation of 2026/27 local government budgets.

SECRETARIAT COMMENT

WALGA recognises the impact that the Forest Products Commission's (FPC) change to the payment of rates equivalent amounts has on Local Governments within the South West Country Zone (SWCZ), particularly given the timing of the application of the change prior to the 2025/26 financial year.

WALGA understands that the SWCZ and affected Local Governments, have already engaged directly with the Minister for Forestry on this matter and supports the SWCZ in seeking timely resolution of the immediate 2025/26 impacts and longer term certainty for future financial years.

WALGA acknowledges the significant impact that rating exemptions have on Local Government revenue, and their ability to provide essential community services.

This matter aligns with longstanding [WALGA Advocacy Positions](#) regarding rating, including the following:

2.1.1 Rating Exemptions Review

A broad review be conducted into the justification and fairness of all rating exemption categories currently prescribed under Section 6.26 of the Local Government Act 1995.

2.1.4 Rating Exemptions – Rate Equivalency Payment

Legislation should be amended so rate equivalency payments made by LandCorp and other Government Trading Entities are made to the relevant Local Governments instead of the State Government.

Additionally, [WALGA's 2026-27 State Budget Submission](#) calls for an independent organisation to undertake a broad review of rating exemptions.

A number of concerns regarding rating and rating exemptions have emerged across the sector, particularly over the past 6–12 months. WALGA is undertaking scoping work to consider the most effective way to address these matters through a coordinated, overarching and sector wide advocacy approach.

RESOLUTION

Moved: President Cr Helen O'Connell
Seconded: President Cr Vivienne McCarthy

1. That the South West Country Zone request WALGA to advocate, as a matter of urgency, to the Western Australian Treasurer, Minister for Forestry and Minister for Local Government to:
 - a. provide urgent written confirmation that the rates-equivalent payments made by the Forest Products Commission to the State under section 43 of the *Forest Products Act 2000* will be remitted in full to the affected Local Governments;
 - b. establish, prior to the finalisation of 2026/27 Local Government budgets, a clear, transparent, and ongoing mechanism for the calculation, remittance, and payment of those rates-equivalent amounts to affected Local Governments for 2026/27 and future financial years; and
 - c. Work with WALGA and affected Local Governments to develop and implement a fair and sustainable long-term solution, including policy and legislative reform if required, to ensure Local Governments are not financially disadvantaged by future Forest Products Commission land acquisitions.
2. That the South West Country Zone Member Local Governments individually advocate in support of WALGA's 2026-27 State Budget Submission which calls for an independent organisation to undertake a broad review of rating exemptions.

CARRIED

9 WALGA STATE COUNCIL AGENDA

Zone Delegates are invited to read and consider the WALGA State Council Agenda which can be found via the link [here](#).

The Zone can provide comment or submit an alternative recommendation on any of the items, including the items for noting. The Zone comment will then be presented to the State Council for consideration at their meeting.

The State Council Agenda items requiring a decision of State Council are extracted for Zone consideration below.

9.1 PROTECTING COUNCIL MEMBER AND EMPLOYEE PRIVACY ADVOCACY POSITION

By Meghan Dwyer, Governance Specialist

EXECUTIVE SUMMARY

- The South East Metropolitan Zone resolved to request WALGA advocate to amend s.5.95(1) of the *Local Government Act 1995* to specify that the right to inspect Primary and Annual Returns (Returns) contained in the Register of Financial Interests under s.5.94(b) does not extend to the residential address of the relevant person.
- Returns may include residential addresses, which are then made publicly accessible, creating privacy and safety risks.
- Council Members and employees are increasingly reluctant to disclose residential addresses due to safety and security risks, demonstrating that current legislation no longer aligns with contemporary expectations of privacy.
- Recent parliamentary scrutiny of similar requirements for Members of Parliament led to recommendations to remove full residential address disclosures, which the Government supported.
- In addition to Returns, Council Members must also provide a residential address when making their declaration of office.
- It would be appropriate for a review of all public disclosure requirements under the *Local Government Act 1995* to occur to ensure that they remain contemporary, effective, and aligned with modern standards of accountability and personal security.
- The Governance Policy Team endorsed the proposed advocacy position at its meeting on 23 March 2026.

ATTACHMENT

- Jurisdictional Comparison – Address Information in Council Member Returns and Declarations of Office (included below).

STRATEGIC PLAN IMPLICATIONS

The proposed advocacy position aligns to the WALGA 2025-2029 Strategic Plan, in particular:

- Influence – Lead advocacy on issues important to Local Government.
- Support – Anticipate, understand and respond to Member needs.

POLICY IMPLICATIONS

The recommendation is for State Council to endorse a new [Advocacy Position](#).

Protecting Council Member and Employee Privacy

That WALGA advocates to the State Government to:

1. *Undertake a review of disclosure requirements for Local Government Council Members and employees under the Local Government Act 1995.*
2. *Undertake the necessary legislative amendments to strike an appropriate balance between transparency, personal safety, and contemporary community expectations of privacy, including:*
 - a. *Amend section 5.95(1) to prescribe that the right to inspect primary and annual returns contained in the register of financial interests under s.5.94(b) does not extend to the full residential address of the relevant person, and is instead limited to the suburb or locality.*
 - b. *Amend Form 7 of the Local Government (Constitutional) Regulations 1998 to remove the requirement to disclose a full residential address when making the declaration of office.*

BACKGROUND

At the 3 December 2025 meeting, State Council adopted new Advocacy Position 2.5.20 Electoral Material - Authorisation Statement Address Requirements in response to significant privacy and safety concerns arising from the obligation to publish a candidate's physical address on electoral materials.

When considering this item at the preceding round of Zone meetings, the South East Metropolitan Zone (SEMZ) resolved to request WALGA advocate to amend s.5.95(1) of the *Local Government Act 1995* (the Act) to specify that the right to inspect Primary and Annual Returns (Returns) contained in the Register of Financial Interests under s.5.94(b) does not extend to the residential address of the relevant person.

State Council resolved to refer the SEMZ comments to the Governance Policy Team.

The Governance Policy Team endorsed the proposed advocacy position at its meeting on 23 March 2026.

COMMENT

Public disclosure regimes must strike an appropriate balance between public transparency and personal safety. The inclusion of personal identifying information in publicly accessible documents has become increasingly problematic. As digital publication and internet search capabilities have expanded, material that once had limited circulation can be copied and distributed with ease. This environment has reinforced the need to carefully consider how much personal information is necessary to make publicly available, and the risks that may arise when doing so.

Local Government Act

The Act establishes a range of public disclosure obligations designed to promote transparency and accountability. However, digital publication, increased data availability, and heightened personal safety concerns have created new risks that were not contemplated when these provisions were first drafted.

Returns require relevant persons to disclose personal financial information. Information disclosed includes the address of each parcel of real property, located in the district or in

an adjoining district, in which the person had an interest and the nature of the interest in each parcel of real property (s.5.79). In practice, this often results in the disclosure of a Council Member or employee's residential address.

Returns are required to be included in the register of financial interests. Section 5.94(b) of the Act requires any register of financial interest to be made available to the public, and s.5.96 requires the Local Government to provide copies upon request.

Although s.5.93 of the Act establishes penalties for the improper use of information, information can now be copied and distributed almost instantly. In many cases, the harm may occur well before any investigation or action can be commenced.

In addition to the requirement for Council Members to disclose interests in real property as part of their returns, s.2.29 of the Act, together with Form 7 of the *Local Government (Constitution) Regulations 1998*, requires each Council Member to provide their full residential address when making their statutory declaration of office. Although this declaration is not required to be made publicly available under s. 5.94(b) of the Act, some Local Governments livestream or publish recordings of the proceedings. As a result, full residential address details become publicly accessible.

Emerging risks and issues

Local Governments have observed increasing reluctance from Council Members and employees to provide their residential address. Reasons include:

- being registered as a silent elector under the *Electoral Act 1907*,
- experiences or risks of family or domestic violence,
- concerns that leave of absence approvals may signal when a residence may be unoccupied,
- role-related risks, such as potential targeted harassment by dissatisfied community members.

Disclosure of personal residential addresses can also expose individuals to cybersecurity and identity-theft risks, as this information can be combined with other data to build detailed personal profiles. Publicly accessible addresses may make individuals more vulnerable to targeted scams, social engineering, and unwanted contact, increasing both digital and physical security risks.

Parliamentary disclosure obligations

The disclosure of the residential addresses of Members of Parliament in their Primary and Annual Returns has recently been considered by the [Legislative Assembly Procedures and Privileges Committee in Report No.1: Protecting privacy and other reasons to update the Members of Parliament \(Financial Interests\) Act 1992](#).

The Committee recommended that the Government review the relevant legislation, "with a view to addressing the requirement for the disclosure of full residential addresses and to consider broader legislative updates necessary to ensure the Act remains contemporary, effective, and aligned with modern standards of accountability and personal security."

The [Government response](#) supported this recommendation.

Privacy and Responsible Information Sharing

The objectives of the new *Privacy and Responsible Information Sharing Act 2024* (PRIS Act) include promoting responsible and transparent practices in the handling of personal

information and balancing the public interests of protecting the privacy of personal information with the free flow of information by agencies.

Most privacy provisions in the PRIS Act come into effect on 1 July 2026.

The following sections of the PRIS Act intersect with the requirements of the *Local Government Act 1995*:

- The information privacy principles do not apply to information that is already publicly accessible. This includes information in documents that are either generally available to the public or made available for public inspection under another written law (s.22).
- An individual may request a public entity to remove their personal information from a public register if making the information publicly available would substantially affect any individual's safety or wellbeing. If the public entity is satisfied that the grounds exist, the public entity must comply with the request unless the public entity is satisfied that the public interest in maintaining public access to the information outweighs any individual interest in the information not being made publicly available (s.77).

While this appears to provide a mechanism for individuals to address specific safety and privacy concerns, it would be preferable to ensure that the legislative requirements avoid unnecessary risks to all Council Members and employees.

WALGA will seek to engage with the Information Commissioner and Deputy Privacy Commissioner to clarify the way in which these and other PRIS Act provisions will apply to Council Members.

Review and amendments to the Local Government Act

As Local Government Council Members and employees share the same safety concerns as Members of Parliament it would be appropriate to echo the Procedures and Privilege Committee and advocate for a broad review of all public disclosure requirements under the *Local Government Act 1995* to ensure that they remain contemporary, effective, and aligned with modern standards of accountability and personal security. A review would allow a clearer, risk-aware framework to be established that protects individuals while preserving appropriate transparency.

Within this broader reform, several targeted amendments are necessary. It is proposed that s. 5.95(1) be amended so that the right to inspect information in the register of financial interests under s. 5.94(b) is limited to the suburb or locality of each property, rather than the full residential address of the relevant person. Additionally, the requirement for Council Members to provide their full residential address in the statutory declaration of office should be removed. These amendments are consistent with practices adopted in other Australian jurisdictions and reflect the approach now being reconsidered for Members of Parliament.

Importantly, these changes would not weaken transparency or accountability. Council Members and employees would still be required to disclose their full residential address in Returns, and would continue to declare direct financial, indirect financial, proximity, and impartiality interests when they arise in decision-making processes. This ensures that relevant interests remain publicly recorded when they matter, without unnecessarily exposing personal residential details. By limiting public access to only what is necessary,

the legislative framework can better protect individual safety while preserving the integrity of the disclosure regime.

ATTACHMENT: JURISDICTIONAL COMPARISON – ADDRESS INFORMATION IN COUNCIL MEMBER RETURNS AND DECLARATIONS OF OFFICE

DISCLOSURES IN RETURNS	
<p>Victoria Local Government Act 2020 Local Government (Governance and Integrity) Regulations 2020</p>	<p>CEO must prepare summary of personal interests information disclosed in the last personal interest return.</p> <ul style="list-style-type: none"> Includes the town or suburb, but not the street address or number of the land that is the place of residence <p>Other matters to be included or excluded are prescribed.</p> <p>Includes that a specified person may request in writing information not be included if the CEO consider including the information would:</p> <ul style="list-style-type: none"> be reasonably likely to place the personal safety of any person at risk, or unreasonably expose a business, commercial or financial undertaking to disadvantage <p>Summary of personal interest returns available to members of the public.</p> <p>Detailed personal interests returns are only available to certain persons.</p>
<p>New South Wales Governance Information (Public Access) Act 2009</p>	<p>From the <i>Information Access Guideline 1 - For Local Councils on the disclosure of information</i></p> <ul style="list-style-type: none"> Returns should be made publicly available on the council's website unless there is an overriding public interest against release or to do so would impose unreasonable additional costs on council. A consideration against disclosure is where release of the information may expose a person to a risk of harm or of serious harassment or serious intimidation. In the circumstances where council decides that there is an overriding public interest against disclosure, consideration should then be given to whether it is practicable to release an edited copy of the record (for example redacting the individual's signature or residential address) If it is practicable to do so, then the information should be deleted from a copy of the record and the remainder of the return made available on the council's website. Where information is deleted from a return, council should keep a record indicating, in general terms, the nature of the information redacted.
<p>Queensland Local Government Regulation 2021</p>	<p>Suburb or locality of the land is required (not full address).</p>

South Australia Local Government Act 1999	Personal addresses are not to be published nor are any addresses where the CEO is satisfied that the inclusion in the Register of the address of a person would place at risk the personal safety of that person, a member of that person's family or any other person.
Tasmania	Currently does not require councillors to lodge a personal interests return. The Tasmanian government is implementing a new framework to strengthen the management of local government councillor conflicts of interest, with reforms expected before the 2026 elections.

INFORMATION IN COUNCIL MEMBER DECLARATIONS OF OFFICE	
Victoria Local Government Act 2020 Local Government (Governance and Integrity) Regulations 2020	Address not required.
New South Wales Local Government Act 1993	Address not required.
Queensland Local Government Regulation 2021	Address not required.
South Australia Local Government (General) Regulations 2013	Address not required.
Tasmania Local Government (General) Regulations 2025	Address not required.

WALGA RECOMMENDATION

That State Council endorse the following new Advocacy Position:

Protecting Council Member and Employee Privacy

That WALGA advocates to the State Government to:

1. *Undertake a review of disclosure requirements for Local Government Council Members and employees under the Local Government Act 1995,*
2. *Undertake the necessary legislative amendments to strike an appropriate balance between transparency, personal safety, and contemporary community expectations of privacy, including:*
 - a. *Amend section 5.95(1) to prescribe that the right to inspect primary and annual returns contained in the register of financial interests under s.5.94(b) does not extend to the full residential address of the relevant person, and is instead limited to the suburb or locality.*
 - b. *Amend Form 7 of the Local Government (Constitutional) Regulations 1998 to remove the requirement to disclose a full residential address when making the declaration of office.*

RESOLUTION

Moved: President Cr Julia Jean-Rice
Seconded: Mayor Phill Cronin

That the South West Country Zone supports the WALGA recommendation for State Council Agenda item 8.1, subject to the addition of point 2(c) as below:

- c. Requests that WALGA urgently advocate to the State Government for legislative amendment to section 4.87 of the *Local Government Act 1995* to explicitly prevent candidates from being compelled, in practice, to disclose their residential address on electoral material, including by providing for alternative non-residential physical address options, while preserving electoral transparency and accountability.

CARRIED

9.2 WATER MANAGEMENT ADVOCACY POSITION

By Rebecca Brown, Policy Manager, Environment and Waste

EXECUTIVE SUMMARY

- A new Water Management Advocacy Position and the retirement of position 6.14 Planning for Water is proposed.
- The new Position has been developed following consultation and feedback on WALGA's *Water Management in Western Australia Discussion Paper*.
- 28 Local Governments provided more than 200 comments on the paper, with the main issues being:
 - equitable access to consistent and reliable water;
 - water licensing and allocation;
 - integrated regional and catchment-scale water planning;
 - water for Public Open Space (POS);
 - funding
 - for critical infrastructure - drainage and irrigation, alternative water sources and sewerage infill and headworks.
 - for water efficiency and water sensitive urban design initiatives.
 - expanding and improving the Waterwise Council Program;
 - access to data and information to inform decision making; and
 - addressing the impacts of stormwater runoff.
- The outcomes sought in 6.14 Planning for Water have been realised in the recently released State Planning Policy 2.9.
- The Environment Policy Team endorsed retiring the position and the new position at its meeting on 19 March 2026.

ATTACHMENT

- [Water Management Discussion Paper](#)
- [Water Management Consultation Summary Report](#)

STRATEGIC PLAN IMPLICATIONS

This item relates to the following WALGA Strategic Pillars:

- Influence
 - Lead advocacy on issues important to Local Government.
 - Empower the Local Government sector to build communities equipped for the future.

- Support - Anticipate, understand and respond to Member needs.

POLICY IMPLICATIONS

It is proposed that the following new [Advocacy Position](#) be **endorsed**:

Water Management

1. *Access to consistent, reliable and adequate water supplies is critical for Local Government operations, community health, amenity, environmental sustainability and economic activity.*
2. *WALGA is calling on the State Government to:*
 - a. *Modernise water management legislation and regulation, including:*
 - i. *Undertaking a review of the water licensing and allocation system to ensure equitable access and prioritise high value community use including for public open space.*
 - ii. *Developing a State-wide framework for integrated regional and catchment-scale water planning.*
 - b. *Adequately, sustainably and equitably fund critical water infrastructure programs for Local Government, including:*
 - i. *Drainage and irrigation upgrades.*
 - ii. *Alternative water sources (recycled water, stormwater harvesting, desalination and groundwater replenishment) and disused water asset transfer.*
 - iii. *Small-scale sewerage infrastructure headworks and infill sewerage.*
 - c. *Expand the Waterwise Council Program statewide and provide:*
 - i. *Increased support and resources to assist Local Government in delivering water efficiency measures.*
 - ii. *Incentives for Local Governments to undertake water efficiency initiatives.*
 - d. *Improve water data access and capability for Local Governments to ensure evidence-based decision making.*
 - e. *Provide effective leadership, guidance, education and enforcement to address the impacts of stormwater runoff.*

It is proposed that the following Advocacy Position be **retired**:

6.14 Planning for Water

As part of the Water Management Report endorsement process, formal support from the relevant Local Government should be required where:

1. *It is intended that the Local Government will become the infrastructure asset manager; or*
2. *The proposed location of water infrastructure assets will impact Local Government assets or facilities.*

The outcomes sought in Position 6.14 have been realised in the recently released [State Planning Policy 2.9](#).

BACKGROUND

WALGA identified the need to consolidate and expand on current Water related [Advocacy Positions](#) and has undertaken initial consultation, through targeted engagement and consideration of issues raised by the sector previously. To inform the development of a new Advocacy Position, WALGA developed a Discussion Paper to gain feedback from the sector on their current challenges and needs in relation to water management across the state.

WALGA released the Discussion Paper for comment in late November 2025, with an initial deadline of 15 January 2026 for comment, however based on feedback from the sector this deadline was extended to Thursday, 12 March.

28 Local Governments have provided feedback, 14 of those Council/CEO level feedback. The feedback provided by Local Governments was comprehensive, with over 200 individual comments received across the submissions. WALGA acknowledges the significant time and consideration given by Members in providing that level of feedback.

The main themes of the feedback reflect those explored in the Discussion Paper and are consistent across Local Government:

- Legislation which is inequitable and outdated, particularly for licensing and allocation.
- State legislation should align with the National Water Agreement, particularly strategic, long term integrated planning and equitable access to drinking water.
- Aging and insufficient water infrastructure.
- Support and resourcing needed to explore and mainstream alternative water sources.
- Reactive approaches to headworks and sewerage servicing constraining development, particularly in regional and high-growth areas.
- Public Open Space (POS) in relation to planning decisions not accounting for the water needed to sustain these areas.
- Statewide expansion of the Waterwise Council program and improvement in program support and design.
- High interest in improving and supporting water efficiency and water sensitive urban design outcomes.
- Water data gaps and poor data sharing limits sound decision making.
- Water quality as an emerging and under-recognised issue.

WALGA has consolidated the feedback into a Consultation Report which summarises the main themes and issues raised by the sector and how it has been addressed in the draft Advocacy Position.

COMMENT

The new Position has been informed by the information, issues and priorities identified in feedback received from Local Governments on the WALGA Discussion Paper.

A new Advocacy Position is timely given the release of [Made Possible by Water](#) by the State Government on 21 March 2026, a document outlining WA's water future. A comprehensive Advocacy Position on this issue will be essential to assist WALGA's advocacy and influence how the Government delivers the priorities identified. Some of the matters identified in the draft Advocacy Position are reflected in Made Possible by Water, including expansion of the WaterWise Program and delivery of new water sources.

The Environment Policy Team endorsed the new Advocacy Position and the retirement of Position 6.14 at its meeting on 19 March 2026.

WALGA RECOMMENDATION

That State Council:

1. Endorse the following new Advocacy Position:

Water Management

1. *Access to consistent, reliable and adequate water supplies is critical for Local Government operations, community health, amenity, environmental sustainability and economic activity.*
 2. *WALGA is calling on the State Government to:*
 - a. *Modernise water management legislation and regulation, including:*
 - i. *undertaking a review of the water licensing and allocation system to ensure equitable access and prioritise high value community use including for public open space*
 - ii. *developing a state-wide framework for integrated regional and catchment-scale water planning.*
 - b. *Adequately, sustainably and equitably fund critical water infrastructure programs for Local Government, including:*
 - i. *drainage and irrigation upgrades*
 - ii. *alternative water sources (recycled water, stormwater harvesting, desalination and groundwater replenishment) and disused water asset transfer*
 - iii. *small-scale sewerage infrastructure headworks and infill sewerage.*
 - c. *Expand the Waterwise Council Program statewide and provide:*
 - i. *increased support and resources to assist Local Government in delivering water efficiency measures*
 - ii. *incentives for Local Governments to undertake water efficiency initiatives.*
 - d. *Improve water data access and capability for Local Governments to ensure evidence-based decision making.*
 - e. *Provide effective leadership, guidance, education and enforcement to address the impacts of stormwater runoff.*
-
2. *Retires Advocacy Position 6.14 Planning for Water.*

RESOLUTION

Moved: President Donnelle Buegge
Seconded: President Cr Julia Jean-Rice

That the South West Country Zone supports the WALGA recommendation for State Council Agenda item 8.2 as contained in the State Council Agenda and as provided above.

CARRIED

9.3 OFF ROADS VEHICLES ADVOCACY POSITION

By Rebecca Hicks, Policy Advisor Community

EXECUTIVE SUMMARY

- It is proposed that Advocacy Position 3.12 Off Road Vehicles (ORV) be retired.
- The *Control of Vehicles (Off-road Vehicles) Act 1978* (the ORV Act) provides the legislative framework for the use of off-road vehicles within permitted areas in WA.
- Nine Local Governments own and maintain Off Road Vehicle (ORV) areas.
- Advocacy Position 3.12 Off Road Vehicles was adopted by State Council in 2018 in response to concerns from Members about the use of permitted ORV areas.
- Amendments to the ORV Act in 2025 address the core objectives of the ORV Advocacy Position, particularly as it relates to registration and enforcement.
- The retirement of the ORV Advocacy Position was endorsed by the People and Place Policy Team at its meeting on 19 March 2026.

ATTACHMENT

- [Control of Vehicles \(Off-road Areas\) Amendment Act 2025](#)

STRATEGIC PLAN IMPLICATIONS

Retiring this Advocacy Position aligns with the following WALGA Strategic Pillars:

- Influence
 - Lead advocacy on issues important to Local Government.
 - Empower the Local Government sector to build communities equipped for the future.
- Support
 - Anticipate, understand and respond to Member needs.

POLICY IMPLICATIONS

It is proposed that Advocacy Position [3.12 Off Road Vehicles](#) be **retired**.

Legislation relating to off road vehicles should be reviewed to align registration and licensing of off-road vehicles with other vehicle types are users. In addition, educational resources should be developed in consultation with users, regulators, and vendors relating to safety, regulatory compliance and other associated matters.

BACKGROUND

The *Control of Vehicles (Off-road Vehicles) Act 1978* (the ORV Act) prohibits the use of Off Road Vehicles (ORVs) in areas outside of permitted areas and makes provisions for the use of ORVs in permitted areas. The Department of Local Government, Industry Regulation and Safety (LGIRS) is responsible for administering the legislation and providing [information and support](#) to users and Local Governments. The legislation defines ORVs as including, but

not limited to, trail bikes, quad bikes, beach buggies and road licensed vehicles such as four-wheel drives when used in off-road locations.

The use of ORVs outside of permitted areas can have impacts on Local Governments and communities including community safety in public spaces, road safety and environmental impacts. These issues fall under the scope of other legislation.

Nine Local Governments currently maintain and operate permitted areas: the Cities of Greater Geraldton, Karratha, Kwinana and Swan and the Shires of Carnarvon, Dandaragan, Gingin, Port Hedland and York.

WALGA's Advocacy Position was adopted by State Council in 2018, in response to Member concerns regarding the use of permitted ORV areas.

The ORV Act was amended in 2025 to align penalties and enforcement expectations with other WA transport legislation. The *Amendment Act* includes provisions to introduce online and label registrations and increase penalties for existing offences. The majority of the ORV Amendment Act commenced with immediate effect in August 2025. Sections of the legislation relating to registration labels are dependent on system design changes to the online registration platform. The legislation regulations and commencement date are expected by the end of 2026.

In 2024, the [State Government announced \\$4.8 million](#) in grant funding for Local Governments to develop new and upgrade existing ORV areas. This funding recognises the key role Local Government plays in the upkeep and management of ORV areas.

COMMENT

The ORV Amendment Act addresses the core objectives of the WALGA ORV advocacy position, particularly as it relates to registration and enforcement. As the intended outcomes of the advocacy position have been achieved, it is proposed that Advocacy Position 3.12 Off Road Vehicles be retired. WALGA will work with LGIRS to provide advice and support on the commencement of the Act regulations for Members managing permitted areas.

WALGA has engaged with Members that currently manage ORV permitted areas. Six Local Governments have responded and provided their support for the retirement of the advocacy position.

WALGA will continue to monitor emerging issues associated with ORVs, with a particular focus on usage outside of permitted areas.

The proposed retirement of the ORV advocacy position was endorsed by the People and Place Policy Team at its meeting on 19 March 2026.

WALGA RECOMMENDATION

That State Council retire Advocacy Position 3.12 *Off Road Vehicles*.

RESOLUTION

Moved: President Cr John Fergusson

Seconded: President Cr Julia Jean-Rice

That the South West Country Zone supports the WALGA recommendation for State Council Agenda item 8.3 as contained in the State Council Agenda and as provided above.

CARRIED

9.4 HOMELESSNESS ADVOCACY POSITION

By Hannah Godsave, Manager Community Policy

EXECUTIVE SUMMARY

- It is proposed that the 2019 Advocacy Position 3.11 Homelessness be updated.
- While responding to homelessness is a State and Australian Government responsibility, the impacts of homelessness intersect with multiple areas of Local Government service delivery and requires them to manage community expectations.
- Western Australian Local Governments are reporting increased numbers of people experiencing homelessness, including Local Governments that have historically experienced minimal impact.
- WALGA undertook a survey of Members in early 2026 to better understand the impact on the sector and inform a review of the current Advocacy Position.
- The updated Position reflects the sector's view that the Australian and Western Australian Government should provide leadership, support and funding to prevent and respond to homelessness, in particular specialist services, social and affordable housing and wraparound services.
- The People and Place Policy Team endorsed the revised position at its meeting on 19 March 2026.

STRATEGIC PLAN IMPLICATIONS

This item relates to the following WALGA Strategic Pillars:

- Influence
 - Lead advocacy on issues important to Local Government.
 - Empower the Local Government sector to build communities equipped for the future.
- Support
 - Anticipate, understand and respond to Member needs.

POLICY IMPLICATIONS

It is proposed that the **existing** Advocacy Position [3.11 Homelessness](#):

WALGA recognises that Local Government through its planning, health, community development and regulatory powers can facilitate positive local and regional responses to end homelessness, however does not see that it has a lead role. Rather, Local Government's

role is one of a stakeholder that requires early engagement in the understanding of collaborative approaches that improve the quality of life for people experiencing homelessness in all of its manifestations.

be **replaced** with a new Advocacy Position as follows:

WALGA calls on the Western Australian and Australian Governments to provide leadership, support and funding to prevent and respond to homelessness, in particular:

- 1. Ensuring specialist homelessness services are responsive to need, place-based and people-centred.*
- 2. Investing in social and affordable housing and wraparound services.*

BACKGROUND

The Australian Bureau of Statistics (ABS) defines homelessness as when a person does not have suitable accommodation alternatives and their current living arrangement:

- is in a dwelling that is inadequate;
- has no tenure, or tenure is short and not extendable; or
- does not allow them to have control of, and access to space for social relations.

The ABS Census of Population and Housing provides the authoritative data source on people experiencing homelessness. The 2021 Census reported 9,729 people experiencing homelessness in WA. The Australian Institute of Health and Welfare provides more contemporary data based on interactions with specialist homelessness services. In 2024-25, almost 289,000 (1 in 115) people engaged with specialist homelessness services in WA, of which 47% were accessing homelessness support for the first time.

While responding to homelessness is a State and Australian Government responsibility, the impacts of homelessness intersect with multiple areas of Local Government service delivery, including the maintenance of public spaces, planning and zoning for appropriate services and revenue-related functions such as rates and grants administration. Local Governments must also manage community expectations about how they will respond to homelessness.

WALGA's current advocacy position was adopted by State Council in 2019 in the lead up to the release of [*All Paths Lead to a Home: Western Australia's 10-Year Strategy on Homelessness 2020-2030*](#) (the Strategy) released by the State Government. The Strategy sets out a vision for a whole of community response, led by the Department of Communities, working towards ending homelessness in Western Australia. The Strategy identifies a predominantly supportive role for the Local Government sector in addressing homelessness, while also acknowledging that some Local Governments directly provide homelessness and accommodation services. Suggested sector contributions in the Strategy include facilitating local partnerships, identifying rough sleepers, sharing local area knowledge to inform State Government resourcing decisions, and connecting people to specialist services. This supportive role for the Local Government sector is reflected in the current Advocacy Position.

At the National level, the [*National Agreement on Social Housing and Homelessness*](#) provides a five-year funding and accountability framework between the Australian and State/Territory Governments to support social housing and homelessness services until June 2029. The bilateral schedule for Western Australia sets out a \$165.9 million homelessness funding contribution from both parties.

COMMENT

Local Governments have been reporting increased numbers of people experiencing homelessness, including Local Governments that have historically experienced minimal impact. Local Governments have shared that they are facing growing pressure to meet both their defined obligations and community expectations for comprehensive responses, including specialist homelessness services triage, investment in housing and support service provision.

To better understand the issues being raised by Members, WALGA conducted a sector survey on homelessness in early 2026. 68 responses (49%) were received, 26 metropolitan and 42 regional, with representation from all WALGA Zones. Key findings from the survey include:

- 74% of respondents report an increase in the significance of homelessness in their Local Government area in the last two years.
- 60% of respondents report an increase in enquires from community members regarding homelessness in the last two years.
 - Key issues raised in community enquiries are rough sleeping and persons living in vehicles.
- 23% of respondents consider there is no role beyond defined responsibilities for Local Government in response to homelessness.
- 61% of respondents consider preventative measures to reduce homelessness and facilitating connections to specialist service providers as an appropriate role for Local Government in response to homelessness.
- 83% of respondents rank State and Federal Government funding as the highest or second highest priority enabler to respond to homelessness.
- 51% of respondents report that current specialist homelessness services are not adequate within their Local Government area.
- Respondents rank affordable housing as the top priority for support/services to address homelessness, followed by wraparound services and specialist support services.

Informed by survey responses and acknowledging the support role of Local Government identified in the State Strategy, the updated position calls on the Australian and Western Australian Government to provide the necessary leadership, support and funding to prevent and respond to homelessness, in particular specialist services, social and affordable housing and wraparound services.

The People and Place Policy Team endorsed the revised position at its meeting on 19 March 2026 meeting.

WALGA RECOMMENDATION

That State Council replace Advocacy Position 3.11 Homelessness with the following:

WALGA calls on the Western Australian and Australian Governments to provide leadership, support and funding to prevent and respond to homelessness, in particular:

- 1. Ensuring specialist homelessness services are responsive to need, place-based and people-centred.*
- 2. Investing in social and affordable housing and wraparound services.*

RESOLUTION

Moved: President Cr Julia Jean-Rice

Seconded: Mayor Phill Cronin

That the South West Country Zone supports the WALGA recommendation for State Council Agenda item 8.4 as contained in the State Council Agenda subject to the addition of point 3 below:

3. Improving the collection, analysis and timely sharing of homelessness data to ensure it is robust, contemporary and sufficiently granular to support local and regional decision-making, including enabling Local Governments to understand local needs, existing service delivery and gaps in service provision.

CARRIED

Supporting commentary

Local Governments are increasingly experiencing dynamic and fluctuating patterns of homelessness, driven by factors including housing market pressures, seasonal employment, cost-of-living impacts, service accessibility and population movement. These changes often occur over short timeframes and are not captured in current national datasets.

The report appropriately references Australian Bureau of Statistics (ABS) Census data as the primary authoritative dataset on homelessness. However, Census data is lagged by design, collected at five-year intervals, and does not reflect the rapid changes in homelessness presentations occurring at the local level. The Australian Institute of Health and Welfare data referenced in the report is a more contemporary source, improves timeliness but is limited in its ability to support place-based planning, often lacking the geographic resolution required to inform Local Government understanding of conditions within their district.

Local Governments are expected to manage community expectations and advocate for preventative and responsive approaches, yet frequently do so without access to clear, current and localised data that identifies:

- the scale and nature of homelessness in their area;
- the services funded and operating locally;
- service capacity, accessibility and constraints; and
- emerging or unmet needs.

Strengthening homelessness data collection and sharing arrangements to provide current, granular and locally relevant information would improve the effectiveness of State Government investment, support coordinated place-based responses, and ensure Local Governments are meaningfully engaged.

9.5 OTHER STATE COUNCIL AGENDA ITEMS

Zone Delegates are invited to raise for discussion, questions or decision any of the items in the State Council Agenda, including the items for noting, Policy Team and Committee Reports or the Key Activity Reports.

10 OTHER BUSINESS

10.1 ACKNOWLEDGEMENTS

The Shire of Harvey acknowledged the passing of David Smith OAM

The Zone congratulated WALGA President, Mayor Mark Irwin on his work since commencing in the role, particularly acknowledging his efforts during a challenging period

10.2 PSYCHOSOCIAL HAZARDS FOR ELECTED MEMBERS

The City of Busselton raised the topic of psychosocial hazards for Elected Members. In particular, that there should be a support system around psychosocial hazards, especially for Mayors/Presidents and Deputy members.

The City suggested making the “Dealing with Difficult People” WALGA training compulsory for Elected Members.

The Zone AGREED to add an item for discussion in the June Agenda around this issue. WALGA will provide information about what current support exists, including training on leadership and communication skills, and support available through LGIS.

11 EXECUTIVE REPORTS

11.1 WALGA PRESIDENT’S REPORT

The President’s Report was provided as an attachment within the Agenda.

Noted

11.2 WALGA STATE COUNCILLOR REPORT

South West Country Zone State Councillor, President Donelle Buegge presented on the previous State Council meeting.

Noted

12 FINANCIAL REPORT

12.1 SOUTH WEST COUNTRY ZONE FINANCIAL REPORT

April 2026 Report		
South West Country Zone		
Cashflow		
Period Ending 31 Dec 25		
		Actual
		\$
Opening Cash Balance		23,636.43

Income	
Subscription Income	7,200
Total Income	7,200
Expenses	
Bank Charges	49
Sponsorship	-
Plaques	383
Total Expenses	432

The South West Country Zone AGREED that the financial report for April 2026 be deferred until the June meeting as the balance was not in the report.

13 EMERGING ISSUES

Nil.

14 2026 MEETING DATES AND LOCATIONS

Remaining meeting dates for 2026 are listed below. Please note if any changes need to be made.

MEETING DATE	HOST LOCAL GOVERNMENT
Friday, 19 June 2026	Collie
Friday, 21 August 2026	Dardanup
Friday, 20 November 2026	Capel

15 NEXT MEETING

The next meeting of the South West Country Zone will be held on Friday, 19 June 2026 at the Shire of Collie commencing at 9:00am.

16 CLOSURE

There being no further business the Chair declared the meeting closed at 12:01pm